

2020

ADOPTED BUDGET



Marla Cummings, Finance Director

WOOD COUNTY

November 12, 2020

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WOOD COUNTY 2020 ADOPTED BUDGET

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INTRODUCTION

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Wood County Board of Supervisors

November 2019

Douglas Machon – County Board Chairperson/Administrative Coordinator

Donna Rozar – County Board Vice Chairperson

Executive Committee:

Douglas Machon – Chairperson

Adam Fischer

Bill Clendenning

Dennis Polach

Donna Rozar

Kenneth Curry

William Winch

Dave LaFontaine

Michael Feirer

Bill Leichtnam

Allen Breu

Robert Ashbeck

Jake Hahn

Mark Holbrook

Marion Hokamp

Lance Pliml

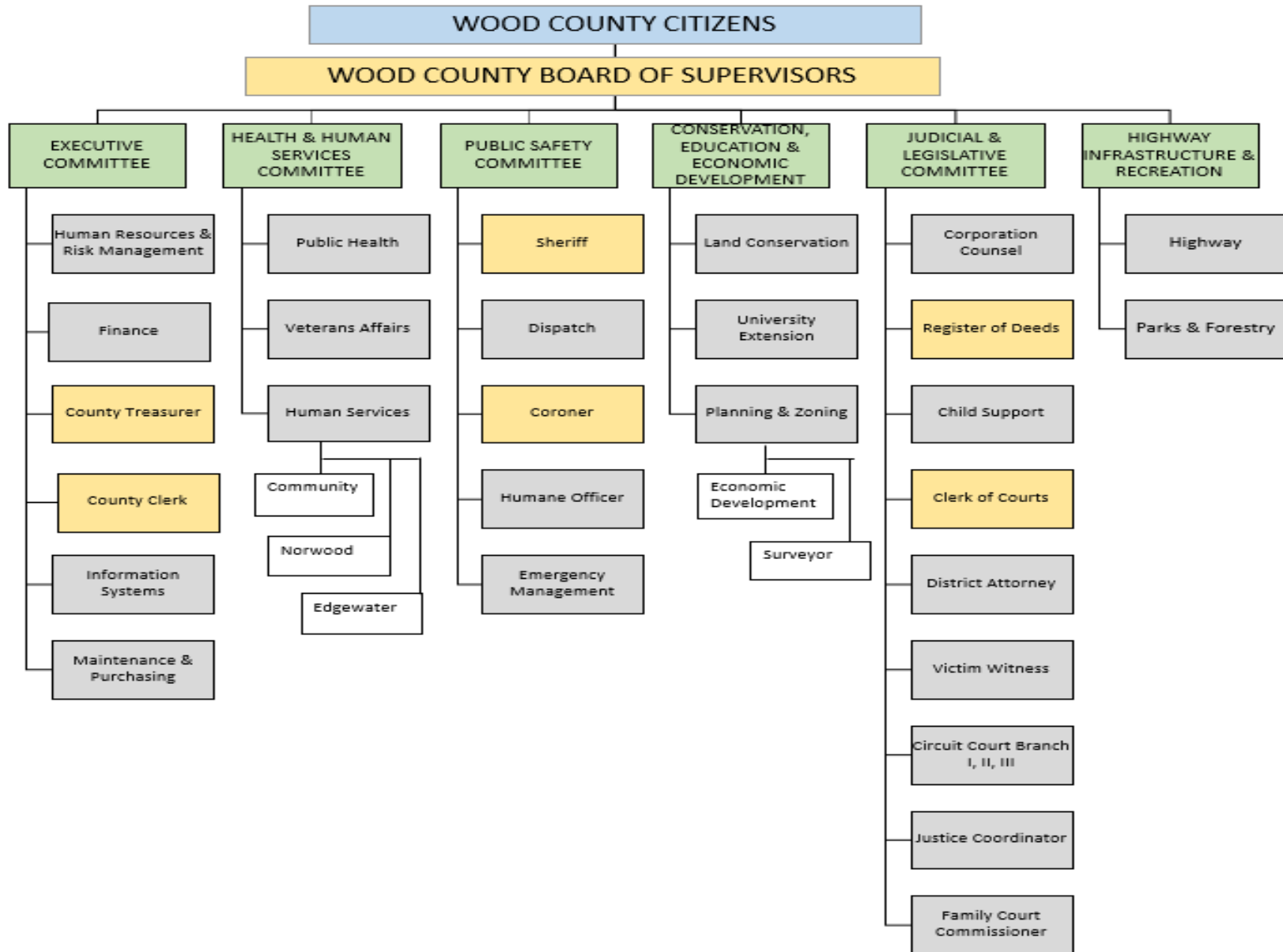
Joseph Zurfluh

Brad Hamilton

Dawn Urban

WOOD COUNTY ORGANIZATIONAL CHART

APPOINTED COMMITTEES



STANDING COMMITTEES FOR 2019-2020

HEALTH & HUMAN SERVICE COMMITTEE

Donna Rozar, Chairperson
Marion Hokamp, Secretary
Adam Fischer
Allen Breu
Steven Kulick, MD
Jessica Vicente
Heather Wellach, RN
Mark Holbrook
Tom Buttke

CONSERVATION, EDUCATION & ECONOMIC DEVELOPMENT

Ken Curry, Chairperson
Bill Leichtnam, Vice Chairperson
Mark Holbrook, Secretary
Dave LaFontaine
Harvey Peterson, Farm Service Agency Representative
Robert Ashbeck

EXECUTIVE COMMITTEE

Douglas Machon, Chairperson
Donna Rozar, Secretary
Adam Fischer
Bill Clendenning
Dennis Polach
Kenneth Curry
William Winch

JUDICIAL COMMITTEE & LEGISLATIVE

Bill Clendenning, Chairperson
Bill Leichtnam, Vice Chairperson
Kenneth Curry, Secretary
Brad Hamilton
Jake Hahn

PUBLIC SAFETY COMMITTEE

William Winch, Chairperson
Dennis Polach, Vice Chairperson
Michael Feirer
Joseph Zurfluh
Dawn Urban

HIGHWAY INFRASTRUCTURE & RECREATION COMMITTEE

Adam Fischer, Chairperson
William Winch, Vice Chairperson
Marion Hokamp, Secretary
Dennis Polach
Lance Pliml

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 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 2020.

The County is located in central Wisconsin, approximately 160 miles northwest of Milwaukee and 180 miles southeast of Minneapolis/St Paul. The County has an area of 519,680 acres (812 sq. miles). The City of Wisconsin Rapids is the County Seat.

The County provides a full range of services. This includes judiciary services and legal counsel; general and financial administration, including tax collections; property records and register of deeds; county planning and zoning; public safety with sheriff, emergency government, shared dispatch and correction facilities; parks; health and human services; assistance to veterans and older Americans; library; forest conservation; coroner and surveyor; employment and training services; agricultural extension services; and the administration of federal, state and county elections. The County has proprietary fund operations for the Edgewater Nursing Home, Norwood Health Center and Highway Department enterprise funds and the building maintenance, Employee Self-Funded Health Insurance, Workers Compensation, Other Post-Employment Employee Benefits (OPEB) and PC Replacement internal service funds.

Joint Ventures and Jointly Governed Organizations

Marshfield Fairgrounds Commission

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.

University Commission: UW-Marshfield/Wood County

The University Commission: UW-Marshfield/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.

Joint Ventures and Jointly Governed Organizations (continued)

Aging and Disability Resource Center of Central Wisconsin (ADRC-CW)

Wood County joined with Marathon County to jointly administer an ADRC Grant from the State of Wisconsin in 2007. An intergovernmental agreement was signed setting up the structure of 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 need to be county board members. There are also three citizen members on the ADRC-CW board.

Inclusa

Wood County is a participant with two other Counties in the Inclusa, a regional entity created to provide long-term care services to eligible residents in the three counties. Wood County appoints three of the nine-member Inclusa Board.

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BUDGET USERS GUIDE

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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. This plan accounts for the County's anticipated "income" from various revenue sources (e.g. property tax, sales tax, user fees, etc.) and how those resources are to be used 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 is organized into eight sections:

INTRODUCTION

This section lists the names of the County Board Chair and the other eighteen County Board Supervisors. There is an organizational chart of County government showing all of the county departments and county board committees. There is a profile of Wood County government, which discusses the County's elected officials, departments, and major facilities.

BUDGET POLICIES AND STRUCTURE

This section contains the financial and management policies of the County, a discussion of the budget activity structure, basis of budgeting and fund structure, and a description of the County's budget process.

SUMMARY NARRATIVE

The budget overview provides a summary of program highlights and staff changes for the budget year, as well as a discussion of the County's major revenue sources. This section also provides an overview of revenues and expenditures for all funds for the budget year along with comparative data for the prior and current years. In this section, expenditures are summarized by function/purpose and type expenditure category. Revenues are summarized by revenue source category. There is also a schedule of budgeted positions by department and a schedule of changes in budgeted positions.

PUBLICATION OF ADOPTED BUDGET AND SUPPORT

This section contains the 2020 adopted budget and the 2019 budget.

SUMMARY OF 2020 ADOPTED BUDGET

This section contains the summary of the Sources and Uses, the Tax Levy Computation and available Funds; the 2020 and 2019 Budgets by Revenues, Expenditures and Tax Levies / Funds Applied; charts of the 2020 adopted and the 2019 Amended budgets; the Equalized valuations and budgets history and the revenues by Funding Sources and the Expenditures by Function.

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 and/or a description, and summary budget information for the prior years, current year and budget year. The County uses the decision item concept to build the program budgets. Under this concept a base budget is established for each program which fully funds all existing positions, including anticipated salary and benefit increases, funds operating and contractual services at current year adopted amounts, zeros out all operating capital and removes any one-time items included in the current year budget. Base budgets are also adjusted for any expenditure and revenue changes that are required based on approved commitments, such as debt service and depreciation. Departments then request increases or decreases to the base budget through decision items.

STATISTICAL AND SUPPLEMENTAL DATA

The statistical and supplemental data contains a variety of historical data and charts on operating expenditures by activity, operating revenues by source, equalized valuation, and county taxes for the past 10 years.

GLOSSARY

A glossary of common budget terms and acronyms.

BUDGET PROCESS

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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. By July 10th the Chairman of the Executive Committee will forward to each department head the Executive Committee's understanding of the parameters for the subsequent year's budget. The letter will also establish the deadlines for submission of their budget requests and other key dates in the budget process.**
- B. By July 20th the Finance Director will provide instructions for preparing the various budget documents along with six months actual data for the current year.**
- C. By August 19th the departments will submit their budget requests to the Finance Director.**
- D. Prior to the budget hearing date the oversight committee for each department will review, revise where appropriate and recommend approval of the departmental budget.**
- E. In September the department head and chairperson of the oversight committee will be scheduled to meet with the Executive Committee and the Finance Director to bring their budgets into balance with the parameters and established limits.**
- F. In October the Executive 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 is conducted the third Tuesday in November to obtain citizen comments. The Chairman of the Executive 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 November meeting of the County Board of Supervisors.**

DATE	RESPONSIBILITY	REQUIREMENT
2/15/2019	Finance Department	5-Year Capital Improvement Plan (CIP) Letter to Departments
3/30/2019	Department Heads	5-Year (CIP) Requests due to Finance Department
5/1/2019	Executive Committee	Review Departmental CIP requests
7/9/2019	Executive Chairman	Letter to Department Heads on budget parameters & limits
7/19/2019	Finance Department	Provide Budget Instructions, parameters & assumptions to departments
8/19/2019	Department Heads	Department budget requests due to Finance Department
8/31/2019	Oversight Committee	Review & recommend approval of Department Budgets
8/14-9/20/2019	Executive Committee	Budget meetings with Department Heads and Chairperson of Oversight Committee
10/15/2019	Executive Committee	Approve Proposed Summary of Department Budgets
10/26/2019	County Clerk	Publish Proposed Budget
11/12/2019	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 mission that supports the mission of the entire county.
- C. **Functions** – the function is defined as the purpose or intent for incurring the expense. A function can be a department but a department can have multiple functions. Categories and Objects (B and C below) are encompassed in each function. The functions of Wood County are those as listed in the adopted budget published in the Official Proceedings of the Wood County Board of Supervisors.
- D. **Projects** – A structure to identify transactions of a specific projects or programs.
- E. **Objects** – these are specific “line item” elements of an account category. Departmental requested budgets are prepared at the object level. Examples are:
 - a) **Categories**-These are groupings of objects that have common characteristics. Wood County budgets for seven different categories of expense.
 - 100 Personal Services – Wages and fringe benefits
 - 200 Contractual Services – Professional services, utilities, repair & maintenance
 - 300 Supplies and Expenses –Office supplies, publications & subscriptions, travel, repair & maintenance supplies
 - 500 Fixed Charges – Insurance, rents & leases, depreciation & amortization, payments in lieu of taxes
 - 600 Debt Service – Principal and interest on long-term obligations
 - 700 Grants, Contributions & Other – Grants, donations, awards, losses on sales of fixed assets, bad debts
 - 800 Capital Outlay – Office equipment, vehicles, machinery and equipment, furniture, buildings, land, land improvements
 - 900 Other Financing Uses - Transfers

PREPARATION AND APPROVAL OF THE ANNUAL BUDGET

The departments will 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 Executive Committee.

All budgets that include proposed building projects will be coordinated with the Building Maintenance Coordinator. The department will provide copies of proposed building projects to the Building Maintenance Coordinator prior to meeting with the Executive Committee.

The Executive Committee must communicate changes in the proposed building projects to the Building Maintenance Coordinator prior to approval of the departmental budget.

ADOPTION OF THE ANNUAL BUDGET

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

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

AMENDMENTS TO THE ADOPTED BUDGET

Amendments to the budget will be by a vote of two-thirds of the entire county board membership. Amendments shall be published in a class 1 notice in accordance with WI Statute 65.90. These Amendments are required any time the amounts of the appropriations (at the function level) are to be changed.

The Executive 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 will usually be 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. Once again, any time excess spending at the category level leads to excess expenditures at the function level; an amendment to the budget by the full county board is required.

- A. **Personal Services**: Once the budget for wages and fringes is adopted, most changes that would cause actual costs to exceed the budget are controlled by the Executive Committee and subsequent action by the full county board (when applicable). Most wage adjustments are based on actions approved by the Executive Committee. Overtime is a cost that is under the control of the department head. Overtime costs that cause this entire category to be over budget have to be communicated to the oversight committee and preapproved by the Executive 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**: The 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 2/3 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 Executive Committee. The Executive Committee will inform the Building Maintenance Coordinator of proposed changes in budgeted capital outlays and seek his input, when appropriate.

REPORTING REQUIREMENTS

Periodic Reporting – Any oversight committee is authorized to request a report comparing budgeted versus actual expenditures/expenses at any time from the department head or the Finance Department. It is recommended that department heads provide their oversight committee a budget versus actual expenditure report at no less than a quarterly basis. Monthly reporting may be appropriate during the last quarter, especially when the actual expenditures appear that they may be exceeded by 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 ACTIVITY STRUCTURE

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Wood County’s budget is structured into eight organizational units, or activities, which group operating departments providing similar services to the community. Each department is further broken down into its functional units, or programs. Programs summarize key statistics involving revenue, expenditures and personnel needed to perform a given function.

GENERAL GOVERNMENT

General Government agencies provide the Executive, Legislative, Administrative, Financial, Record Keeping, and Legal functions for Wood County.

Departments:	Clerk of Courts	Circuit Court Branch I
	Circuit Court Branch II	Circuit Court Branch III
	Child Support	Systems
	Finance	Treasurer
	District Attorney	Victim Witness
	Corporation Counsel	Register of Deeds
	County Clerk	Human Resources and Employee Benefits
	Risk Management	Coroner
	Justice Coordinator	Building Maintenance and Purchasing
 Non-Departments:	 General / Contingency	 Ho Chunk Donations

PUBLIC SAFETY

Public Safety agencies provide the Legal, Safety, Disaster Planning and Response, and Death Investigation functions for Wood County.

Departments:	Dispatch	Emergency Management
	Sheriff and Corrections	Communications

HEALTH AND HUMAN SERVICES

These agencies provide the Human Service and Veterans' Assistance functions for Wood County.

Departments:	Health Department	Veterans Service Office
	Humane Officer	Human Services-Community
	Care of Aging	Human Services-Edgewater
	Human Services-Norwood	

CULTURE, EDUCATION AND RECREATION

The Culture, Education and Recreation agencies provide Quality of Life Enhancement for Wood County.

Departments: Parks and Forestry County Aid for Libraries
 UW Extension Marshfield Fairgrounds
 UW Wood County/ Marshfield Campus

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 Payments in Lieu of Taxes

PUBLIC WORKS

Public Works agencies provide the Infrastructure Maintenance and Transportation functions for Wood County.

Departments: Highway

DEBT SERVICE

The Debt Service agency provides the Principal and Interest Repayment function for Wood County.

Department: Debt Service

CAPITAL OUTLAY

Listing of Capital Outlay by Departments

BASIS OF BUDGETING AND FUND STRUCTURE

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The 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 FUND TYPES

GENERAL FUND

The 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

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.

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 Langlede 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 related to the improvement of public roads within the County forests, which are open and used for travel. Funding is provided through state grants.

Forests State Aid Fund – to account for the costs related to the purchase, development, preservation and maintenance of County forestlands. Funding is provided through state grants.

Parks State Aid Fund – to account for the costs related to the maintenance and construction of 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 cost related to education 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

The 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.

SHERIFF FUND

The Sheriff Fund is to account for specific elements of sheriff and corrections that are handled in a trust capacity. The Sheriff Fund is a non-budgeted fund. In 2014, the fund encompassed the following: rescue activities, drug investigations, bonds, canine operations, jail canteen and inmate deposits.

HO CHUNK DONATIONS

The Ho Chunk Donations is 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.

SALES TAX FUND

The Sales Tax Fund is to account for the collection of sales tax and is maintained as a special revenue fund for budgetary purposes only. Under GAAP, this fund does not meet the criteria to be reported as a special revenue fund and is reported as part of the General Fund.

DEBT SERVICE FUND

The Debt Service fund is used 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

The Capital Projects Fund is created to account for financial resources used for the acquisition or construction of major capital facilities other than those financed by proprietary funds.

Capital Improvement Projects– to account for the construction and costs related to buildings, equipment and infrastructure.

Highway Capital Project Fund – to account for the construction and costs related to highway improvement projects.

PROPRIETARY FUND TYPES

ENTERPRISE FUNDS

Enterprise Funds are 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

Edgewater Haven Nursing Home - Accounts for activity associated with the operations and maintenance of the County's health care facility.

NORWOOD HEALTH CENTER

Norwood Health Center - Accounts for activity associated with the operations and maintenance of the County's health center.

HIGHWAY FUND

Highway - Accounts for funds used to maintain and improve roadways and alternative modes of transportation within the County's jurisdiction.

INTERNAL SERVICE FUNDS

Internal service funds are 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

Workers Compensation Fund is to account for the cost of the County employees' self-insured workers' compensation coverage. Revenues are provided by fees charged to user departments.

EMPLOYEE HEALTH PLAN FUND

Employee Health Plan Fund is to account for the cost of the County employees' self-insured health plan. Revenues are provided by fees charged to user departments and employee paid premiums based on actuarial evaluations.

BUILDING MAINTENANCE FUND

Building Maintenance Fund is to account for the costs of maintenance, repairs and improvements to the following county owned buildings: courthouse and jail, courthouse annex, joint use building, sheriff lockup and Unified Services Center. Revenues are provided by rent charged to user departments.

OTHER POST EMPLOYMENT BENEFITS (OPEB) FUND

Other Post-Employment Benefits (OPEB) – 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. This is a new-budgeted fund.

PC REPLACEMENT FUND

The PC Replacement is to account for the replacement of computers for county departments. Revenues are provided by fees charged to user departments.

FIDUCIARY FUND TYPES

TRUST FUNDS

Trust funds account for assets held by a governmental entity in a trustee capacity. For non-expendable trust funds, only the income derived from the principal may be expended in the course of the fund's designated operations - the principal must be preserved intact. For expendable trust funds, both the income and principal may be expended in the course of the fund's designated operations.

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.

ACCOUNTING AND BUDGETING BASIS

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 Federal, State, Program, Other and Equity.

SUMMARY NARRATIVE

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WOOD COUNTY 2020 ADOPTED BUDGET SUMMARY

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Wood County

WISCONSIN

Office of
Finance Director

Marla Cummings
Finance Director

WOOD COUNTY 2020 ADOPTED BUDGET SUMMARY

November 12, 2019

To the Wood County Board of Supervisors, the Executive Committee and the citizens of Wood County:

We are pleased to provide you a comprehensive budget document for Wood County. The Finance Department designed this document to give you detailed budget information in an accessible format and in one location. Wood County tries to follow the highest fiscal transparency standards possible; this budget documentation is in keeping with that effort. Two major criteria are public availability of information and open budget preparation, execution and reporting. This document and the information available on Wood County's website under the Finance Department home page, www.co.wood.wi.us is designed to meet those requirements.

This document is organized in two sections. The first provides a summary and overview of the budget process and the budget itself as well as information on the organization of the county and assistance in interpreting the second section, the detailed budget information. The data is prepared wherever possible following the Uniform Chart of Accounts recommended by the State of Wisconsin Department of Revenue to help ensure consistency of financial information across departments. The format used in this budget similar to that used in the budget execution reports provided to the County Board. Greater detail is of course always available for any category as desired.

I would also like to extend my appreciation to those department heads and their staff, the oversight committees and the members of the Executive Committee in the successful completion of the 2020 Adopted Wood County Budget. Thanks go to the Wood County Deputy Finance Director Ed Newton for his review, analysis and organization needed to take all of the individual pieces that result in the 2020 Wood County Budget.

Respectfully submitted,

Marla Cummings, CPA
Wood County Finance Director

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BUDGET SUMMARY

Funds	2020 Adopted	2019 Adopted	Increase (Decrease)	Percent Change
Sources				
General property tax	\$ 27,595,460	\$ 26,726,389	\$ 869,071	3.15%
Revenues	81,334,004	80,128,034	1,205,970	1.48%
Funds applied	6,222,664	7,984,101	(1,761,437)	-28.31%
Proceeds from L-T Debt	4,845,000	-	4,845,000	100.00%
Total Sources	\$ 119,997,128	\$ 114,838,524	\$ 5,158,604	4.30%
Uses				
Operating costs	\$ 110,560,492	\$ 107,449,290	\$ 3,111,202	2.81%
Debt service	4,385,549	3,968,620	416,929	9.51%
Capital outlay (debt)	5,051,087	3,420,614	1,630,473	32.28%
Capital outlay (non-debt)	-	-	-	0.00%
Total Uses	\$ 119,997,128	\$ 114,838,524	\$ 5,158,604	4.30%

The adopted budgeted expenditures for 2020 of \$119,997,128 is approximately \$5 million more than the 2019 budget of \$114,838,524. The significant increases and decreases are concentrated in the following six areas:

- General Government expenses increase of approximately \$58 thousand with \$180 thousand in Child Support for a new program; \$187 in Clerk of Courts because of this increase in Public Defenders which will add court costs; District Attorney an increase in FTEs for the increase in the Public Defenders; an increase in Information Technology of \$266 thousand for new software, increase in maintenance agreements and multi factor authentication; decrease of (\$48 thousand) in Purchasing with the elimination of the position; decrease of (\$160 thousand) in Maintenance Department due to less projects projected; and a decrease of (\$834 thousand) in Health Insurance Fund due to plan changes and a new insurance provider.
- Public Safety expenses increase of \$767 thousand. The majority of this is in Sheriff and Corrections with the new Courthouse Security being added to the budget.
- Public Works (Highway) expenses decreased \$2.5 million in majority being in the capital outlay.
- Health & Human Services expenses increase of \$1.7 million with Human Services \$1.3 million increase for new programs; Edgewater Nursing Home increased \$100 thousand due to moving the Traumatic Brain Injury to the Nursing Home and Norwood Heath Center of \$258 thousand to crossroads program expansion.
- Debt Service increased \$416 thousand is related to new debt and an increase in principal and interest payments.
- Capital outlay increase of \$1.6 million in CIP for departments.

The adopted budgeted program revenues for 2020 of \$81,334,004 are \$1.2 million more than the 2019 of \$80,128,034. The significant increases and decreases are concentrated in the following areas:

- Sales and Other Taxes increase of \$338 thousand in sales tax.

- Intergovernmental increased \$2.4 million with an increase of \$1 million in Human Services from additional funding for programs and state aid; \$277 thousand in shared revenue; \$170 thousand in Child Support for the new program; \$464 thousand in other Special Revenues and \$316 thousand in Highway due to an increase in General Transportation Aid (GTA).
- Public Charges increased \$541 thousand due to an increased in Human Services of \$316 and Norwood Health Center of \$182 thousand.
- Intergovernmental Charges decreased (\$1.6 million) mainly in two areas. A decrease in the amount charged to departments for Health Insurance premiums of (\$531 thousand) and Highway type business of (\$1.6 million) with an increase in Highway Governmental of \$317 thousand.
- Miscellaneous decreased (\$502 thousand) due to a decrease in Health Benefits of (\$491 thousand).

The adopted property tax levy for 2020 of \$27,595,460 is \$870 thousand higher than the 2019 of \$26,726,389. Wood County’s property taxes and rates consist of three elements:

	2020 Tax Levy	2019 Tax Levy	2020 Tax Rate	2019 Tax Rate
Operating	\$22,161,958	\$21,779,876	4.1616	4.3203
Debt Service	4,385,549	3,968,620	0.8235	0.7872
Library	1,047,953	977,893	0.4109	0.4028
Total Levy	<u>\$27,595,460</u>	<u>\$26,726,389</u>	<u>5.3960</u>	<u>5.5103</u>

The operating taxes increased \$870 thousand because of a 1.568% increase in net new construction of \$346 and an increase in Equalized Valuation of \$284 million.

The debt service portion of the levy increased by \$417 thousand due to higher principal and interest on the new highway construction debt and the debt services on other debt funded capital.

The library taxes increased \$70 thousand from \$977 thousand to just over \$1 million. The property tax rate for municipalities without a library decreased (\$0.1220) from \$5.1075 to \$4.9850 while the property tax for municipalities with a library decreased (\$0.1140) from \$5.5103 to \$5.3960.

Wood County is using cash reserves of \$6.2million to balance the 2020 budget. The breakdown is as follows:

General Fund Designated	\$450,054
Highway Governmental	(116,071)
General Fund Undesignated	3,955,614
Special Revenue Funds	127,189
Capital Projects (debt proceeds)	206,087
Internal Service Funds	(185,359)
Enterprise Funds	1,785,150
Total funds used	<u>\$6,222,664</u>

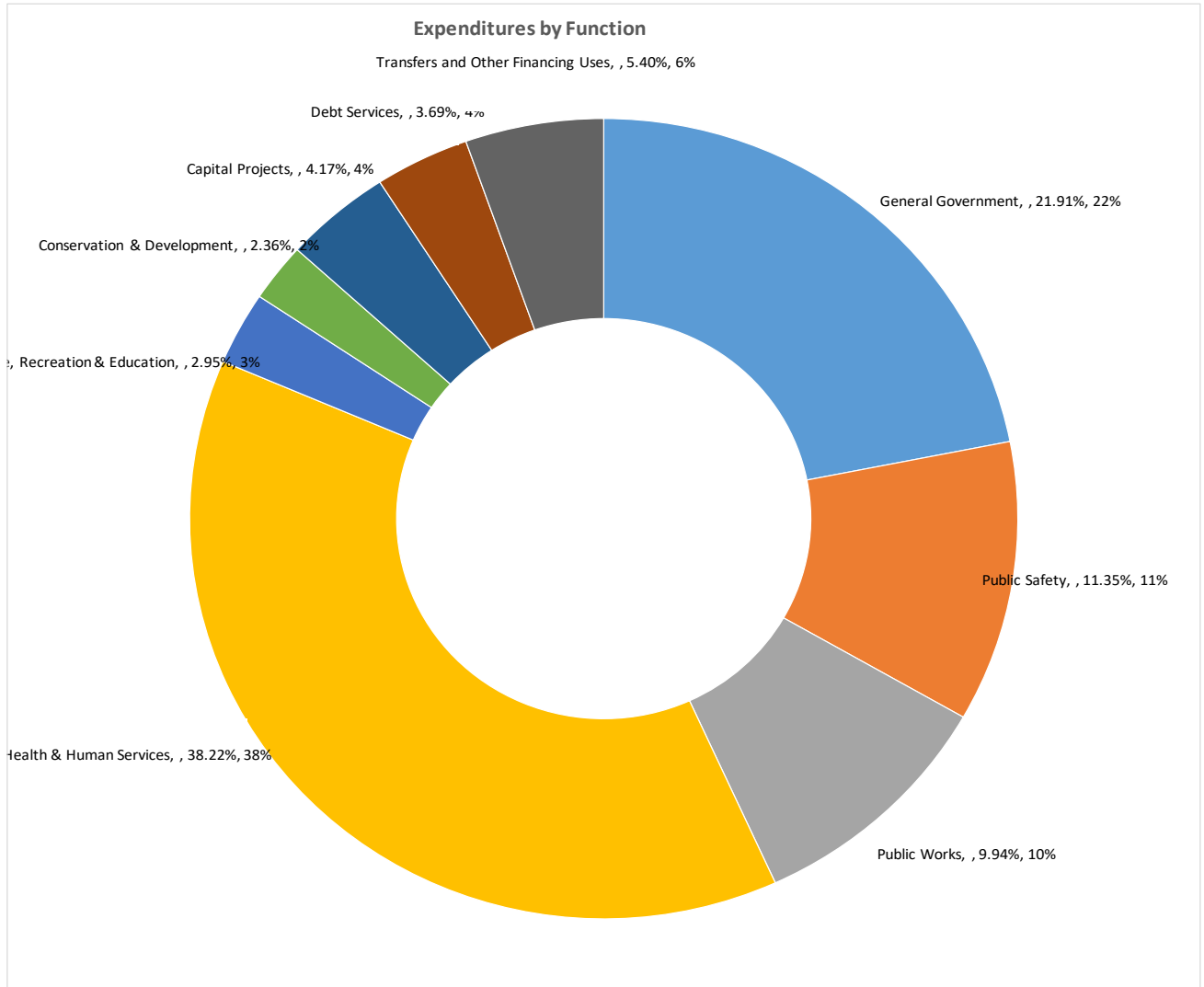
Wood County is anticipating that cash reserves for working capital will be at 14.90% which is slightly below the targeted 15% of Governmental Fund budgeted expenditures plus Enterprise Funds of Edgewater, Norwood and Highway levies.

**ANALYSIS OF EXPENDITURES BY
FUNCTION/SOURCE**

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Governments usually show their allocation of expenditures in one of two ways:
By function/purpose or type

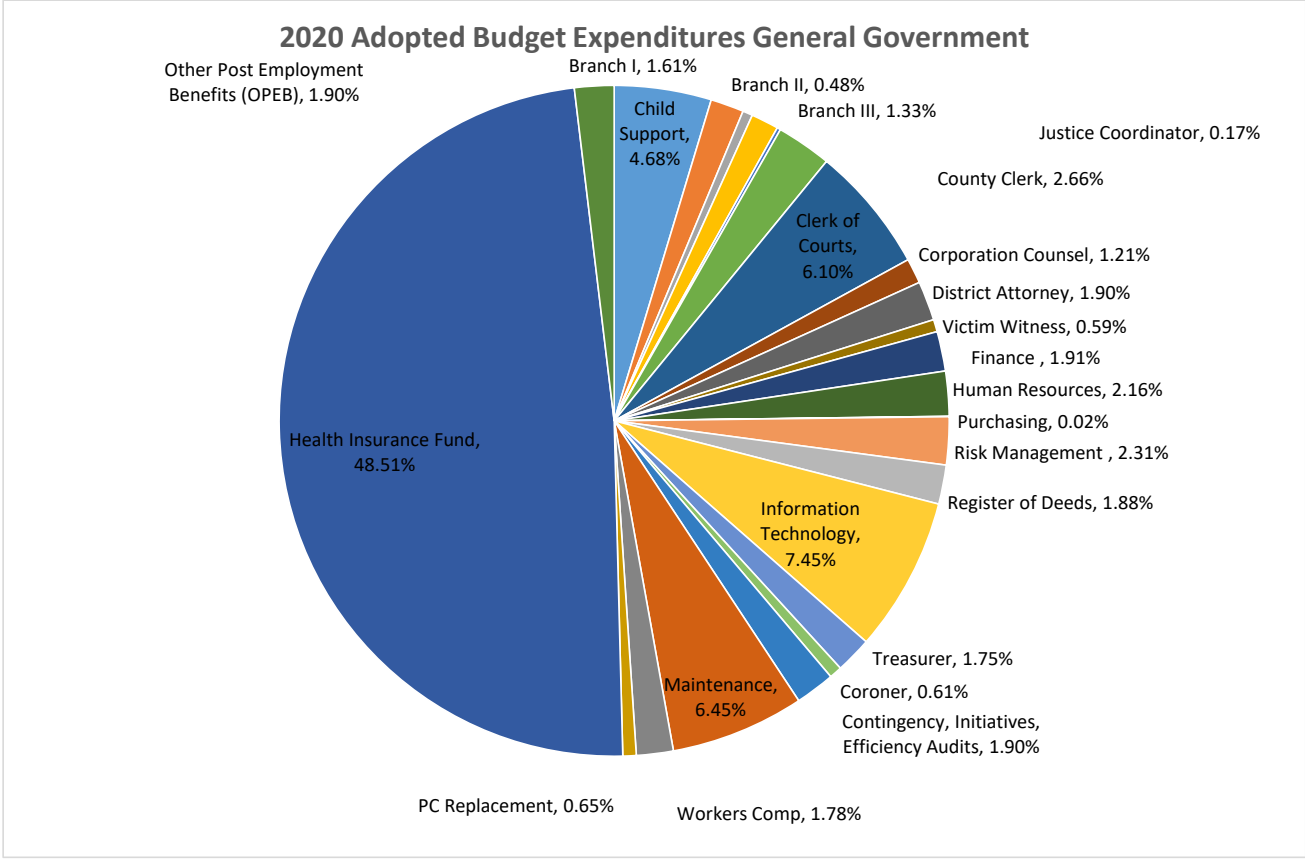
Analysis of Expenditures by Function/Purpose



Expenditures by Function	FY 2020 Adopted Budget	FY 2019 Adopted Budget	Increase (Decrease)	Percent Change
General Government	\$ 26,291,020	\$ 26,232,208	\$ 58,812	0.22%
Public Safety	13,620,939	12,853,909	767,030	5.63%
Public Works	11,927,034	14,479,908	(2,552,874)	-21.40%
Health & Human Services	45,866,618	44,091,215	1,775,403	3.87%
Culture, Recreation & Education	3,537,781	3,737,096	(199,315)	-5.63%
Conservation & Development	2,834,986	1,908,317	926,669	32.69%
Capital Projects	5,008,252	1,120,609	3,887,643	77.62%
Debt Services	4,428,384	3,968,620	459,764	10.38%
Transfers and Other Financing Uses	6,482,114	6,446,662	35,452	0.55%
	<u>\$ 119,997,128</u>	<u>\$ 114,838,544</u>	<u>\$ 5,158,584</u>	<u>4.30%</u>

General Government expenditures are increasing by \$58 thousand and 0.22%.

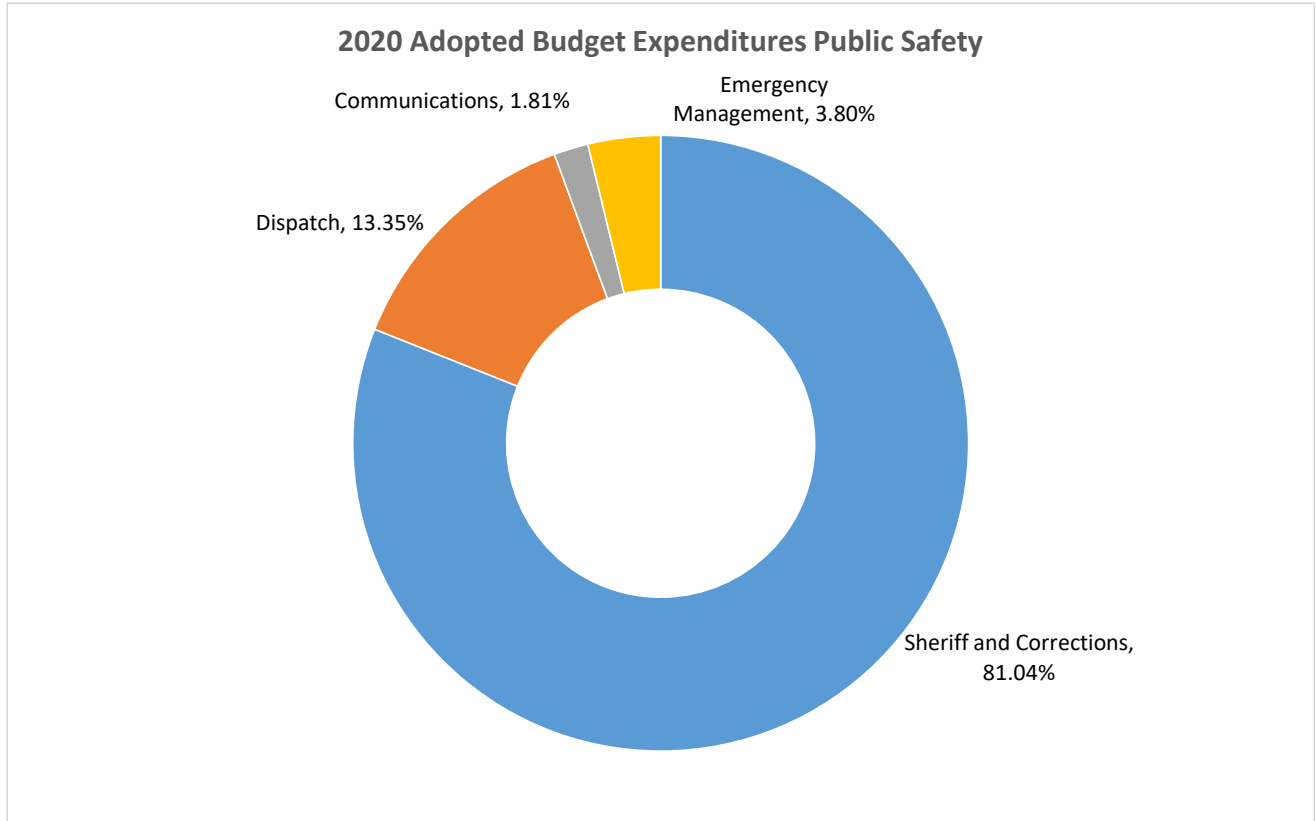
- Wages and Fringes a 1.5% cost of living adjustment (COLA) and step increases
- Employee Health benefits which account for about half of this category, decreased (6.54%) mostly due a new insurance provider and plans offered to employees.
- Child Support increased 14.71% because of a new 5 County program.
- Maintenance decreased (9.42%) because of capital outlay
- Clerk of Courts and the District Attorney increased respectively 10.48% and 37.66% because of the increase in Public Defenders.



Expenditures by General Government	FY 2020 Adopted Budget	FY 2019 Adopted Budget	Increase (Decrease)	Percent Change
Child Support	\$ 1,230,518	\$ 1,049,541	\$ 180,977	14.71%
Branch I	422,010	412,692	9,318	2.21%
Branch II	125,769	122,773	2,996	2.38%
Branch III	349,971	346,801	3,170	0.91%
Justice Coordinator	44,586	-	44,586	100.00%
County Clerk	700,002	604,214	95,788	13.68%
Clerk of Courts	1,603,762	1,435,649	168,113	10.48%
Corporation Counsel	316,882	310,953	5,929	1.87%
District Attorney	498,236	310,587	187,649	37.66%
Victim Witness	154,636	152,796	1,840	1.19%
Finance	502,458	468,458	34,000	6.77%
Human Resources	567,607	471,068	96,539	17.01%
Purchasing	5,144	53,142	(47,998)	-933.09%
Risk Management	606,505	613,429	(6,924)	-1.14%
Register of Deeds	494,835	464,196	30,639	6.19%
Information Technology	1,959,874	1,693,416	266,458	13.60%
Treasurer	460,902	453,189	7,713	1.67%
Coroner	160,208	160,607	(399)	-0.25%
Contingency, Initiatives, Efficiency Audits	500,000	500,000	-	0.00%
Maintenance	1,696,714	1,856,490	(159,776)	-9.42%
Workers Comp	467,466	488,268	(20,802)	-4.45%
PC Replacement	169,640	176,500	(6,860)	-4.04%
Health Insurance Fund	12,753,295	13,587,439	(834,144)	-6.54%
Other Post Employment Benefits (OPEB)	500,000	500,000	-	0.00%
	<u>\$ 26,291,020</u>	<u>\$ 26,232,208</u>	<u>\$ 58,812</u>	<u>0.22%</u>

Public Safety expenditures are increasing \$767 thousand and 5.63%.

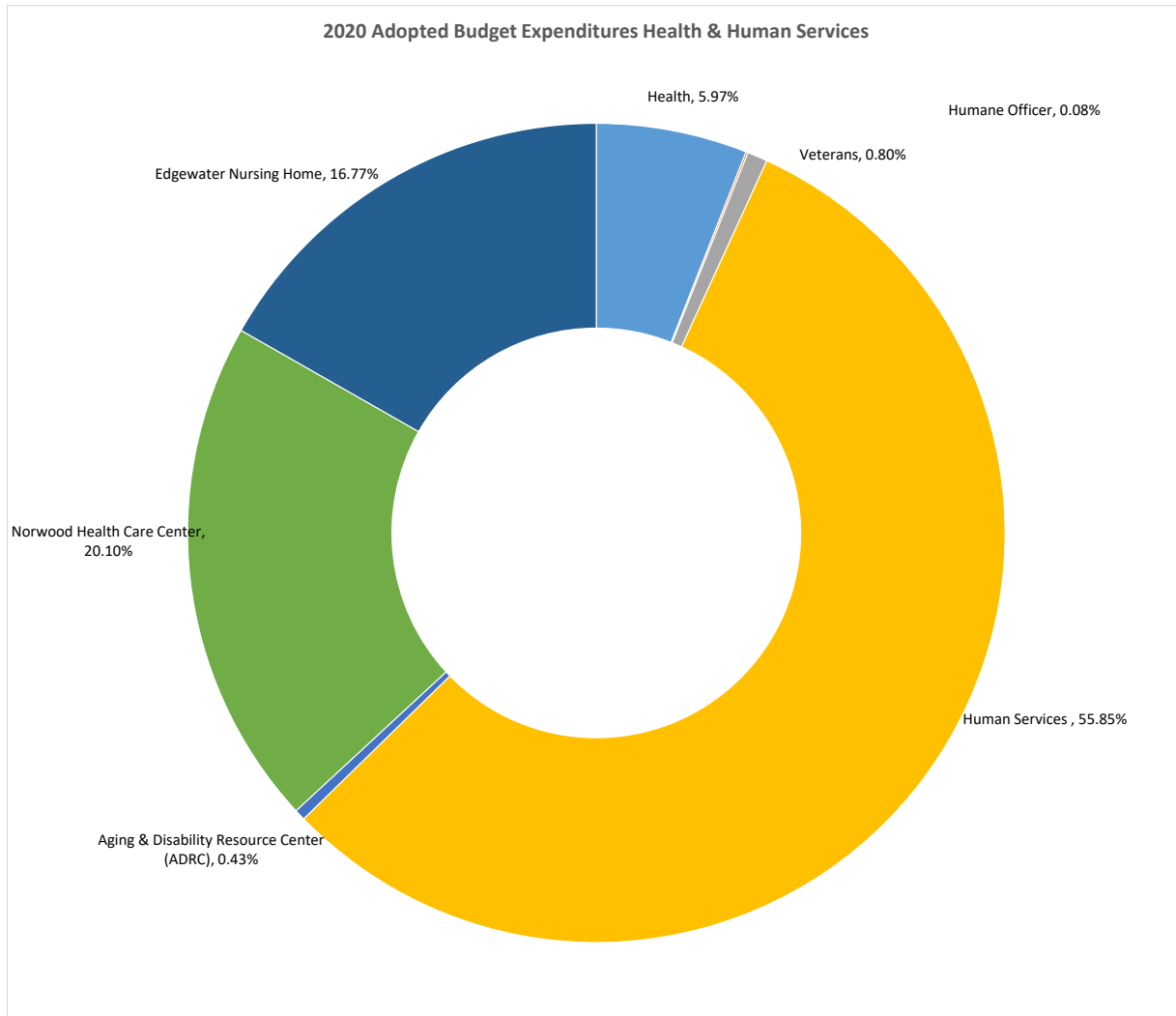
- Sheriff and Corrections is by far the largest of this category comprising approximately 81% of this category. Increase in this area was a 6.64% increase due to Courthouse Security. Communications department became a stand alone department which is reflected in the decrease for Emergency Management.



Public Safety	FY 2020 Adopted Budget	FY 2019 Adopted Budget	Increase (Decrease)	Percent Change
Sheriff and Corrections	\$ 11,037,906	\$ 10,305,368	\$ 732,538	6.64%
Dispatch	1,818,935	1,802,348	16,587	0.91%
Communications	245,944	-	245,944	100.00%
Emergency Management	518,154	746,193	(228,039)	-44.01%
	<u>\$ 13,620,939</u>	<u>\$ 12,853,909</u>	<u>\$ 767,030</u>	<u>5.63%</u>

Health and Human Services expenditures are increasing by \$1.7 million and 3.87%.

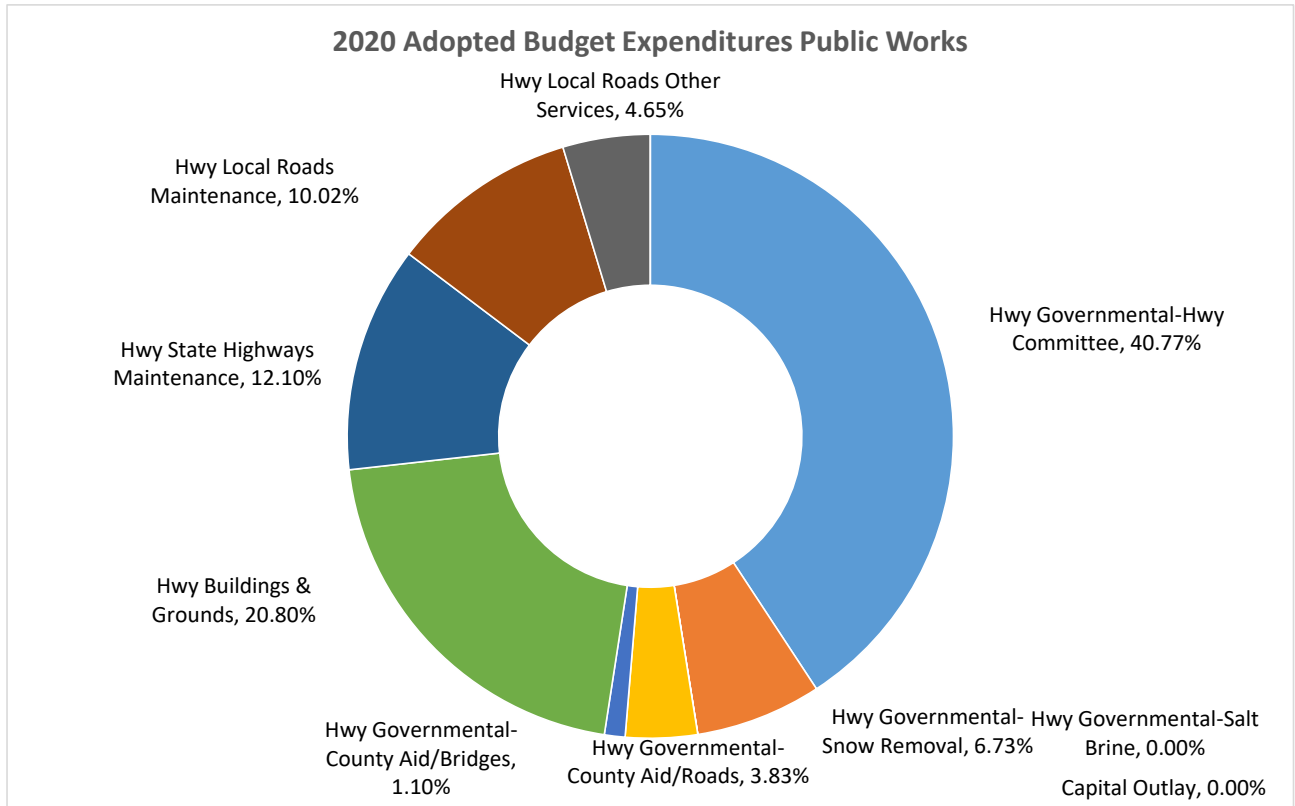
- Health and Human Services is the largest expenditure category of County operations comprising about 38% of total expenditures.
- Human Services is the largest expenditure department comprising about 56% of this category. Human Services expenditures are increasing \$1.3 million.
- Edgewater Nursing Home and Norwood Health Center expenditures are increasing \$362 thousand due to new programs.



	FY 2020 Adopted Budget	FY 2019 Adopted Budget	Increase (Decrease)	Percent Change
Health & Human Services				
Health	\$ 2,739,536	\$ 2,650,182	\$ 89,354	3.26%
Humane Officer	37,046	35,485	1,561	4.21%
Veterans	365,851	364,290	1,561	0.43%
Human Services	25,616,281	24,295,825	1,320,456	5.15%
Aging & Disability Resource Center (ADRC)	198,278	198,278	-	0.00%
Norwood Health Care Center	9,219,762	8,961,263	258,499	2.80%
Edgewater Nursing Home	7,689,863	7,585,892	103,971	1.35%
	\$ 45,866,618	\$ 44,091,215	\$ 1,775,403	3.87%

Public Works – Highway expenditures are decreased (\$2.5 million) and (21.40%).

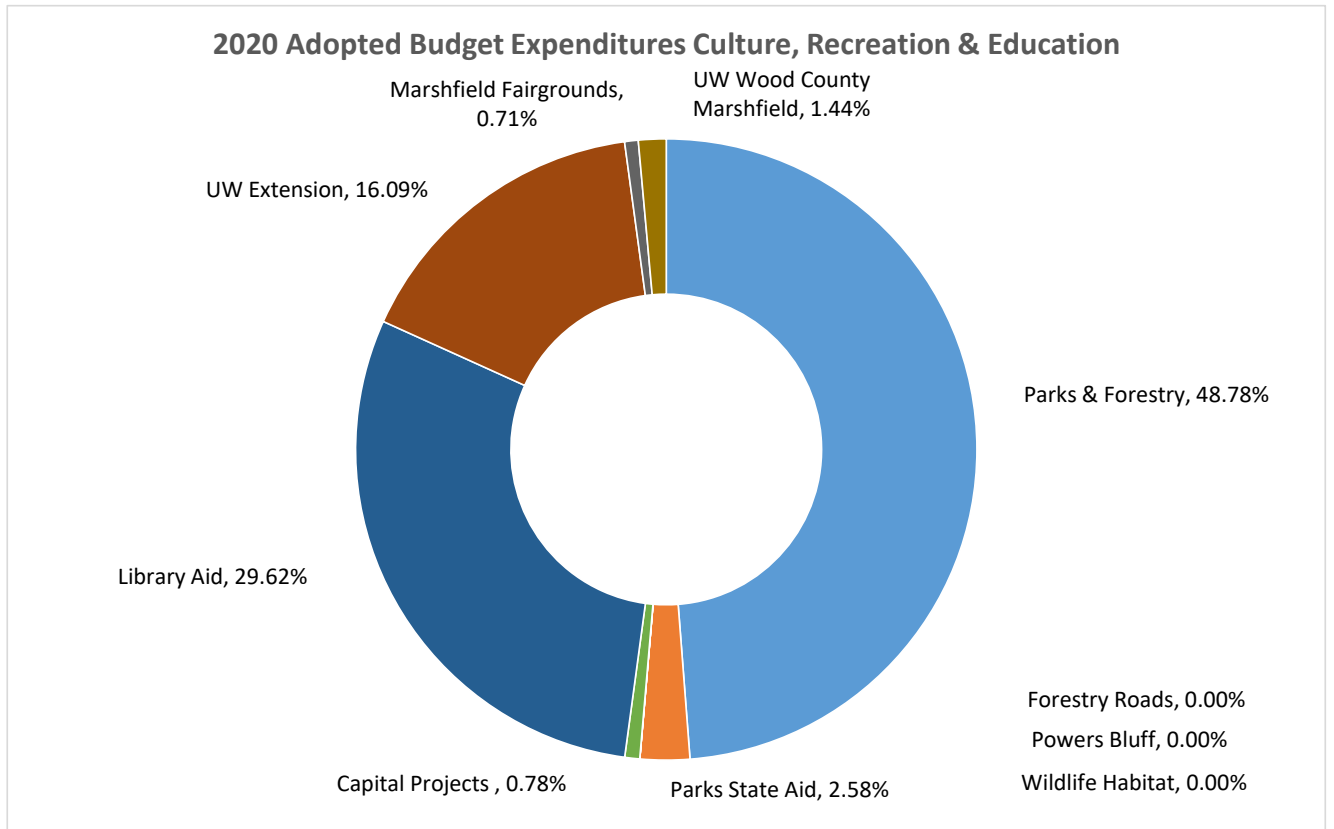
- The presentation below includes the Highway Construction for 2020 and 2019 of \$2.3 million and \$2.3 million respectively that are accounted for in a Capital Project Fund.
- The decrease was in Highway Capital Outlay.



Public Works	FY 2020 Adopted Budget	FY 2019 Adopted Budget	Increase (Decrease)	Percent Change
Hwy Governmental-Hwy Committee	\$ 4,862,188	\$ 4,579,623	\$ 282,565	5.81%
Hwy Governmental-Snow Removal	802,482	919,588	(117,106)	-14.59%
Hwy Governmental-Salt Brine	150	-	150	100.00%
Hwy Governmental-County Aid/Roads	456,931	440,617	16,314	3.57%
Hwy Governmental-County Aid/Bridges	131,194	200,422	(69,228)	-52.77%
Hwy Buildings & Grounds	2,480,852	2,894,067	(413,215)	-16.66%
Hwy State Highways Maintenance	1,442,910	1,386,445	56,465	3.91%
Hwy Local Roads Maintenance	1,195,139	1,190,217	4,922	0.41%
Hwy Local Roads Other Services	555,188	555,842	(654)	-0.12%
Capital Outlay	-	2,313,087	(2,313,087)	0.00%
	\$ 11,927,034	\$ 14,479,908	\$ (2,552,874)	-21.40%

Culture, Recreation and Education expenditures are decreased (\$199 thousand) and (5.63%).

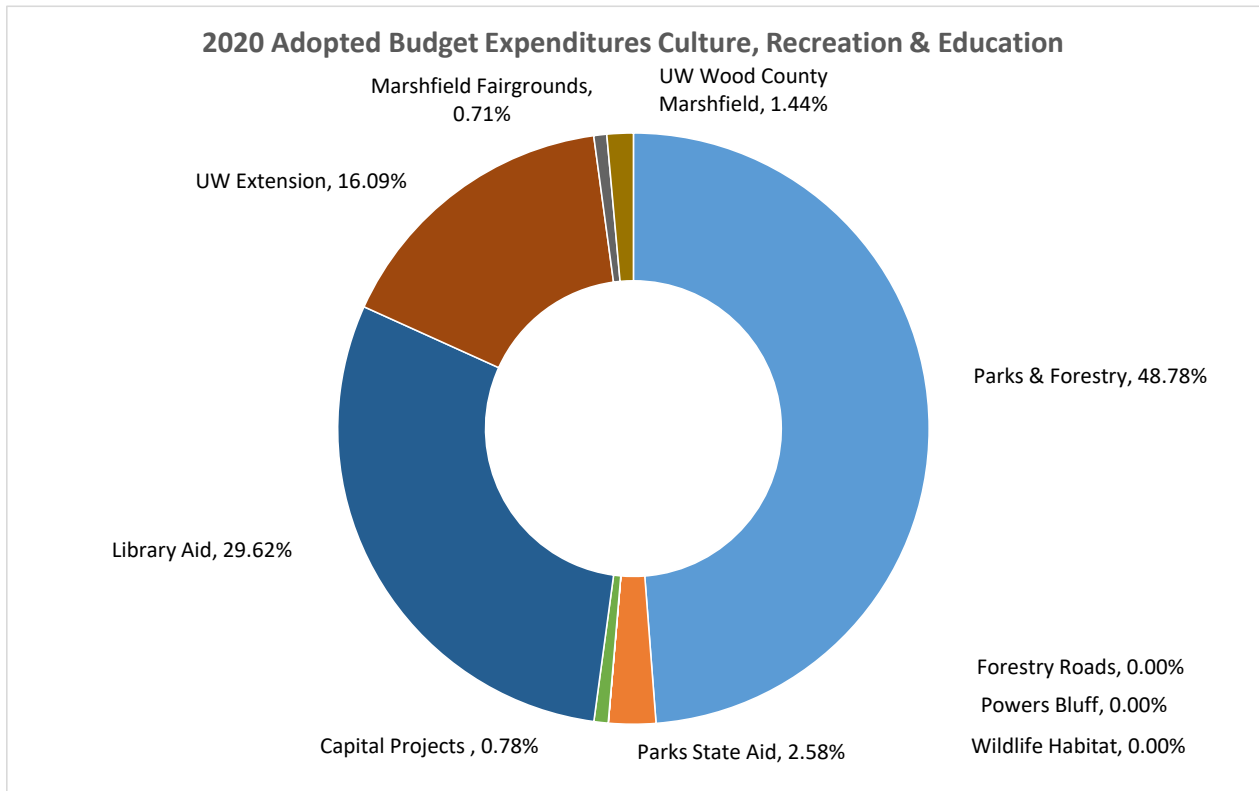
- Parks and Forestry is increasing 4.23%.
- Library aid increased 6.69%.
- Capital Projects decreased (1206.65%)



Culture, Recreation & Education	FY 2020 Adopted Budget	FY 2019 Adopted Budget	Increase (Decrease)	Percent Change
Parks & Forestry	\$ 1,725,738	\$ 1,652,723	\$ 73,015	4.23%
Parks State Aid	91,258	92,880	(1,622)	-1.78%
Forestry Roads	-	7,000	(7,000)	0.00%
Wildlife Habitat	-	2,500	(2,500)	0.00%
Powers Bluff	100	-	100	100.00%
Capital Projects	27,500	359,330	(331,830)	-1206.65%
Library Aid	1,047,953	977,893	70,060	6.69%
UW Extension	569,325	571,898	(2,573)	-0.45%
Marshfield Fairgrounds	25,000	25,000	-	0.00%
UW Wood County Marshfield	50,907	47,872	3,035	5.96%
Total	\$ 3,537,781	\$ 3,737,096	\$ (199,315)	-5.63%

Conservation and development expenses are increased \$927 thousand and 32.69%.

- Land/Water Conservation’s new program increased 96.36% over last year
- Land Records increased 39.58%



Conservation & Development	FY 2020 Adopted Budget	FY 2019 Adopted Budget	Increase (Decrease)	Percent Change
Land/Water Conservation & Wildlife Abatement	\$ 412,848	\$ 318,794	\$ 94,054	22.78%
DATCP	277,702	314,582	(36,880)	-13.28%
Nonmetallic Mining	40,563	40,349	214	0.53%
Mill Creek	604,421	22,000	582,421	96.36%
MDV	25,926	1,390	24,536	94.64%
Parks Capital Outlay	53,830	-	53,830	100.00%
Planning & Zoning	441,731	431,494	10,237	2.32%
Land Records	408,482	246,791	161,691	39.58%
Private Sewage	271,314	261,997	9,317	3.43%
Economic Development	220,825	193,575	27,250	12.34%
Payments in Lieu of Taxes (PILOT)	77,344	77,345	(1)	0.00%
	\$ 2,834,986	\$ 1,908,317	\$ 926,669	32.69%

Net Debt Service expenditures increased \$416 thousand from \$3.9 million to \$4.3 million.

Debt (Principal & Interest)	Issue	Debt Service		Debt Service Tax Rate	
		2020	2019	2020	2019
Edgewater Remodeling	2012A	\$ 343,300	\$ 344,800	\$ 0.064465	\$ 0.068395
Tower Debt	2012A	93,600	95,400	0.017576	0.018924
Highway Construction	2014A	530,158	527,758	0.099554	0.104687
Highway Construction	2015A	632,275	633,475	0.118730	0.125658
UW STEM Building	2015A	127,400	129,600	0.023923	0.025708
Tower Debt	2015A	110,725	110,725	0.020792	0.021964
Highway Construction	2016A	537,250	536,950	0.100886	0.106511
River Block	2016A	547,175	541,925	0.102749	0.107498
Highway Construction	2017A	283,375	290,275	0.053213	0.057580
State Trust Loans Refunding	2017A	196,835	196,485	0.036962	0.038975
Capital Projects	2017A	135,590	133,740	0.025461	0.026529
Highway Construction	2018A	266,950	295,567	0.050128	0.058629
Capital Projects	2018A	130,900	140,020	0.024581	0.027775
Highway Const & Capital Projects	2019A	450,016	-	0.084505	-
Total Debt Service		4,385,549	3,976,720	0.823526	0.788832
Refunding debt proceeds		-	-	-	-
Premium and Fund Balance applied			(7,906)	-	(0.001568)
Net Debt Service		\$ 4,385,549	\$ 3,968,814	\$ 0.823526	\$ 0.787264

The County had a new debt issues during 2019 of \$4.845 million for two purposes:

- \$2.3 million for 2020 Highway construction
- \$2.5 million for 2020 budget equipment and remodeling

The total outstanding general obligation debt at the end of 2018 of \$25,490,000 is only 9.72% of the County's legal borrowing capacity of \$261 million. The tax rate for debt service is increasing from \$0.7873 to \$0.8235 per thousand of equalized valuation. Debt service represents 3.60% of the total budgeted expenditures. Outstanding general obligation debt at the end of 2019 is \$26,935,000.

Capital outlay debt only – expenditures increased \$1.4 million from \$3.1 million to \$4.8 million. The largest capital outlay is the \$2,300,000 of Highway construction projects. Other significant capital appropriations are:

- \$320 thousand Edgewater buildings, furnishings and equipment
- \$375 thousand Maintenance buildings and equipment
- \$344 thousand for Norwood buildings, furnishings and equipment
- \$477 thousand for Parks ATV trail
- \$898 thousand for Information Technology software, equipment and other projects

Capital outlay other than debt – There is additional capital outlet of \$1.9 million. \$1 million for Highway equipment funded by user fees; \$247 thousand is funded with tax levy for Sheriff Vehicles; \$206 thousand funded by grants and other for election system upgrade, bus purchase and UW Marshfield renovations; \$320 thousand funded with interdepartmental charges for courthouse renovations and security.

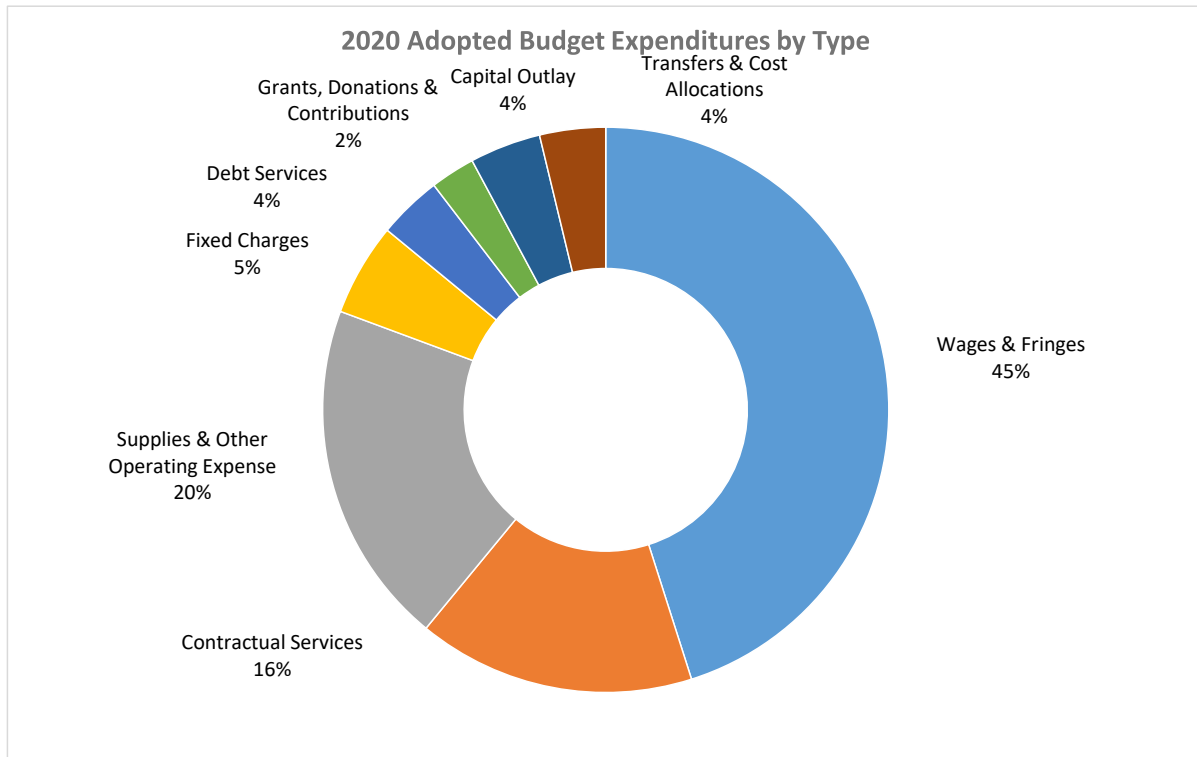
Transfers increased by \$181 thousand and 2.80% from \$6,487,267 to \$6,669,126. The transfers were/are as follows

	2020	2019
Sales Tax to General Fund	\$6,138,000	\$5,800,000
Health Fund to Wellness	190,126	377,267
Sheriff non-lapsing to General Fund	341,000	310,000
	<u>\$6,669,126</u>	<u>\$6,487,267</u>

ANALYSIS OF EXPENDITURES BY TYPE

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Analysis of Expenditures by Type



Expenditures by Type	FY 2020 Adopted Budget	FY 2019 Adopted Budget	Increase (Decrease)	Percent Change
Wages & Fringes	\$ 54,116,315	\$ 49,932,577	\$ 4,183,738	7.73%
Contractual Services	19,019,996	17,755,588	1,264,408	6.65%
Supplies & Other Operating Expense	23,656,817	23,555,101	101,716	0.43%
Fixed Charges	6,360,319	6,618,006	(257,687)	-4.05%
Debt Services	4,385,789	3,968,860	416,929	9.51%
Grants, Donations & Contributions	3,068,844	3,196,218	(127,374)	-4.15%
Capital Outlay	4,876,359	3,325,200	1,551,159	31.81%
Transfers & Cost Allocations	4,512,689	6,486,974	(1,974,285)	-43.75%
	<u>\$ 119,997,128</u>	<u>\$ 114,838,524</u>	<u>\$ 5,158,604</u>	<u>4.30%</u>

Wages and Fringes expenditures increased \$4.1 million and 7.73% from \$49.9 million to \$54.1 million. The budgeted wages and fringes increased due to a combination of:

- Regular wages increased \$2.1 million and 6.00% mostly due to COLA and step increases for 2020. There was an increase in FTEs of 32.50 from 598.20 in 2019 to 630.73 in 2020.
- Highway's Vested Sick, Vacation and Holiday allocation is now being allocated differently which resulted in a (\$1.6 million) change under Wages & Fringes.

Contractual Services expenditures increased \$1.2 million and 6.65% from \$17.7 million to \$19 million

The significant increases occurred in:

- Child Support \$156 thousand
- Clerk of Courts of \$171 thousand
- Health \$33 thousand
- Human Resources \$53 thousand
- Norwood Health Center \$90 thousand
- Sheriff \$34 thousand
- Information Technology \$160 thousand
- Economic Development \$38 thousand
- Human Services \$393 thousand

The significant decreases occurred in:

- Highway (\$36 thousand)
- Maintenance (\$35 thousand)

Supplies and other Operating increased \$101 thousand and 0.43% from \$23.5 million to \$23.6 million

The significant increases occurred in:

- County Clerk \$39 thousand
- Highway \$1.6 million
- Land/Water Conservation \$580 thousand
- Sheriff \$35 thousand
- Human Services \$127 thousand

The significant decreases were in:

- Edgewater (\$46 thousand)
- Human Resources (\$385 thousand)

Debt Service increased \$416 thousand and 9.51% from \$3.9 million to \$4.3 million.

Fixed Charge expenditures decreased (\$257 thousand) and (4.05%) from \$6.6 million to \$6.3 million.

The significant decrease were in:

- Human Resources (\$381 thousand)
- Human Services (\$38 thousand)

Grants and contributions decreased (\$101 thousand) and (4.15%) from \$3.1 million to \$3.0 million

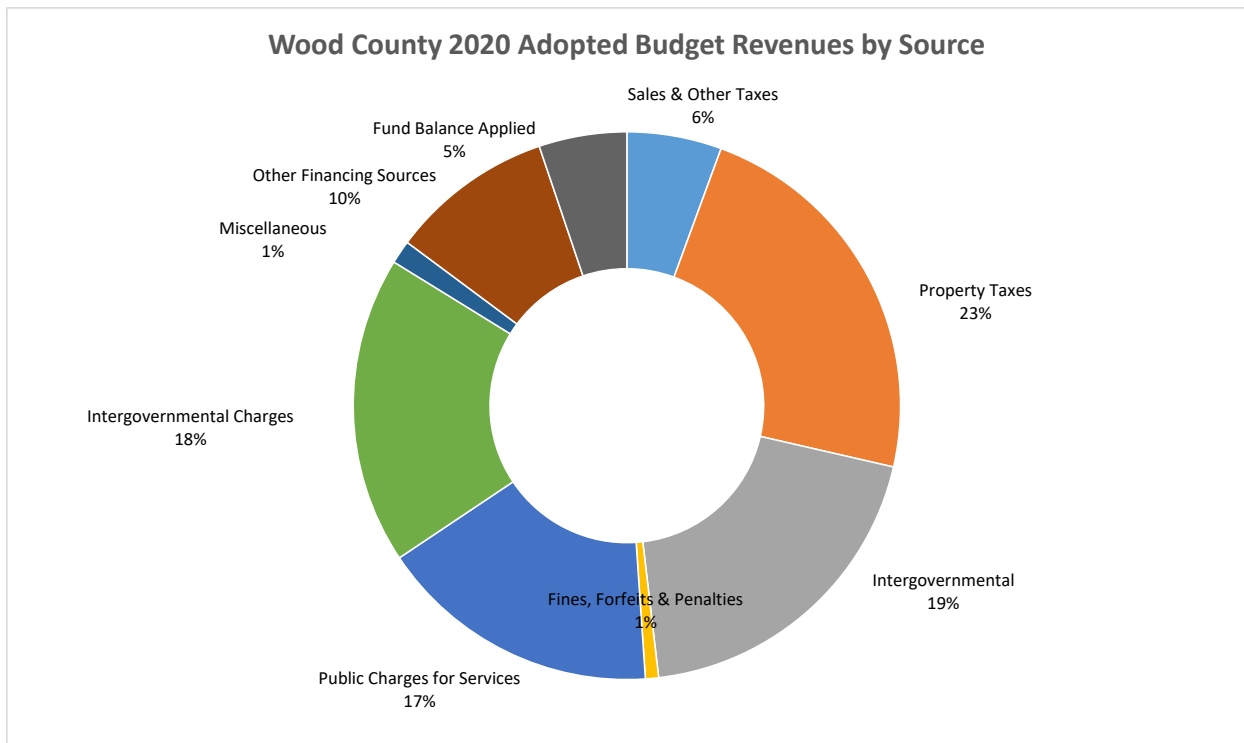
The significant decreases were in:

- Highway (\$50 thousand)
- Human Services (\$48 thousand)

ANALYSIS OF REVENUES BY SOURCE

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Analysis of Revenues by Source



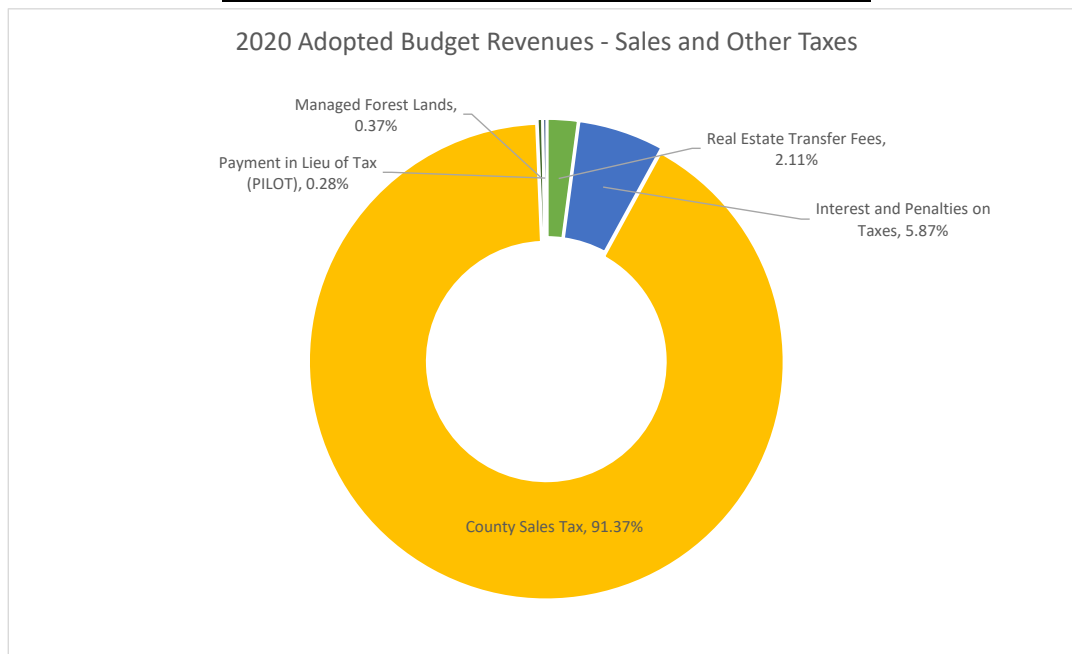
Revenues by Source	FY 2020 Adopted Budget	FY 2019 Adopted Budget	Increase (Decrease)	Percent Change
Sales & Other Taxes	\$ 6,717,720	\$ 6,373,500	\$ 344,220	6.67%
Property Taxes	27,595,460	26,726,389	869,071	16.85%
Intergovernmental	23,457,809	21,037,817	2,419,992	46.91%
Fines, Forfeits & Penalties	931,371	844,573	86,798	1.68%
Public Charges for Services	20,044,979	19,503,072	541,907	10.50%
Intergovernmental Charges	21,798,417	23,488,965	(1,690,548)	-32.77%
Miscellaneous	1,654,983	2,157,048	(502,065)	-9.73%
Other Financing Sources	11,573,726	6,723,059	4,850,667	94.03%
Fund Balance Applied	6,222,664	7,984,101	(1,761,437)	-34.15%
	\$ 119,997,128	\$ 114,838,524	\$ 5,158,605	100.00%

Property taxes increased \$869 thousand and 16.85%

- The operating tax levy increased by \$382 thousand and 1.568% due to net new construction of \$346 thousand less (\$272 thousand) for personnel property tax and an increase in Equalized Value.
- The debt service tax levy increased by \$416 thousand mostly due to the principal and interest on the new debt for Highway construction and the debt related to the 2020 general capital projects.
- The library levy increased \$70 thousand from \$977 thousand to \$1 million.

The current and past ten year history of property tax rates (per thousand dollars of equalized valuation) for Wood County is as follows:

Budget Year	Municipalities with a Library	Municipalities without a Library
2009	\$4.70	\$5.03
2010	\$4.70	\$5.03
2011	\$4.70	\$5.03
2012	\$4.69	\$5.04
2013	\$4.69	\$5.05
2014	\$4.69	\$5.04
2015	\$4.80	\$5.18
2016	\$4.81	\$5.19
2017	\$5.09	\$5.49
2018	\$5.13	\$5.52
2019	\$5.10	\$5.51
2020	\$5.10	\$5.39

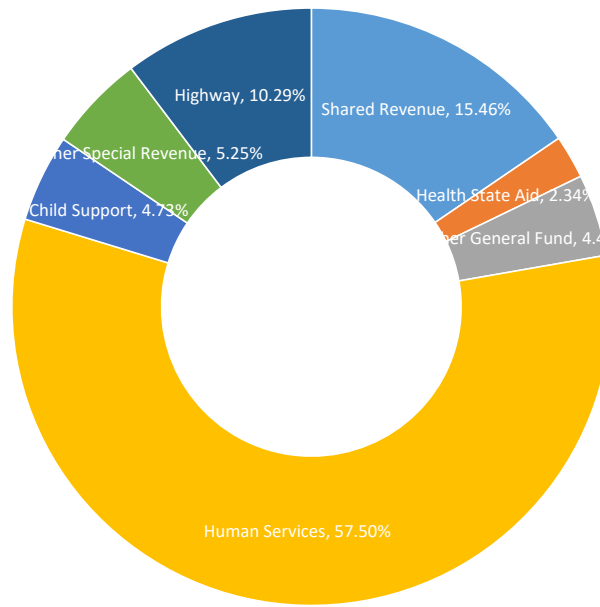


Wood County 2020 Adopted Budget Revenues - Sales and Other Taxes	FY 2020 Adopted Budget	FY 2019 Adopted Budget	Increase (Decrease)	Percent Change
Real Estate Transfer Fees	\$ 142,000	\$ 120,000	\$ 22,000	15.49%
Interest and Penalties on Taxes	394,000	410,000	(16,000)	-4.06%
County Sales Tax	6,138,000	5,800,000	338,000	5.51%
Managed Forest Lands	25,000	25,000	-	0.00%
Payment in Lieu of Tax (PILOT)	18,500	18,500	-	0.00%
Other	220	-	220	100.00%
	\$ 6,717,720	\$ 6,373,500	\$ 344,220	5.12%

Sales and other taxes Increased \$344 thousand and 5.12% from \$6.3 million to \$6.7 million.

- The county sales tax is projected to increase \$338 thousand and 5.51%

2020 Adopted Budget Revenues - Intergovernmental

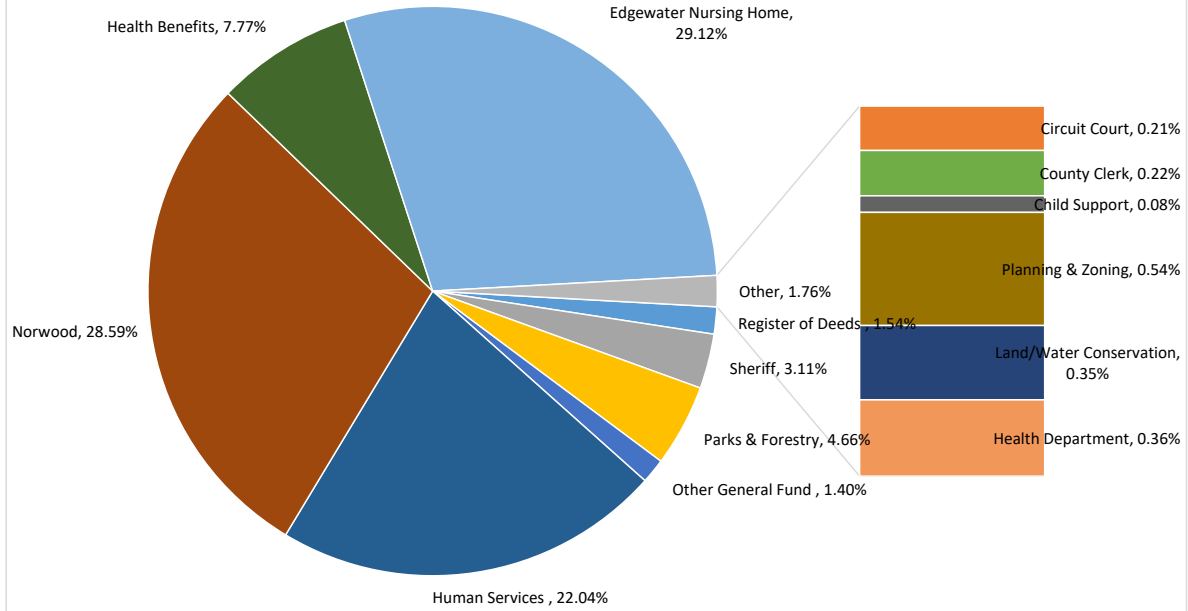


Intergovernmental	FY 2020 Adopted Budget	FY 2019 Adopted Budget	Increase (Decrease)	Percent Change
Shared Revenue	\$ 3,627,746	\$ 3,350,697	\$ 277,049	7.64%
Health State Aid	549,262	504,744	44,518	8.10%
Other General Fund	1,039,814	892,657	147,157	14.15%
Human Services	13,488,341	12,487,737	1,000,604	7.42%
Child Support	1,109,456	938,661	170,795	15.39%
Other Special Revenue	1,230,507	766,729	463,778	37.69%
Highway	2,412,683	2,096,592	316,091	13.10%
	\$ 23,457,809	\$ 21,037,817	\$ 2,419,992	10.32%

Intergovernmental state and federal aids increased \$2.4 million and 10.32% from \$21 million to \$23.4 million.

- Human Services increased \$1 million and 7.42%
- Other Special Revenues increased \$463 million and 37.69%
- Highway increased \$316 million and 13.10%
- Shared Revenue increased \$277 thousand and 7.64%

Wood County 2020 Adopted Budget Revenues - Public Charges

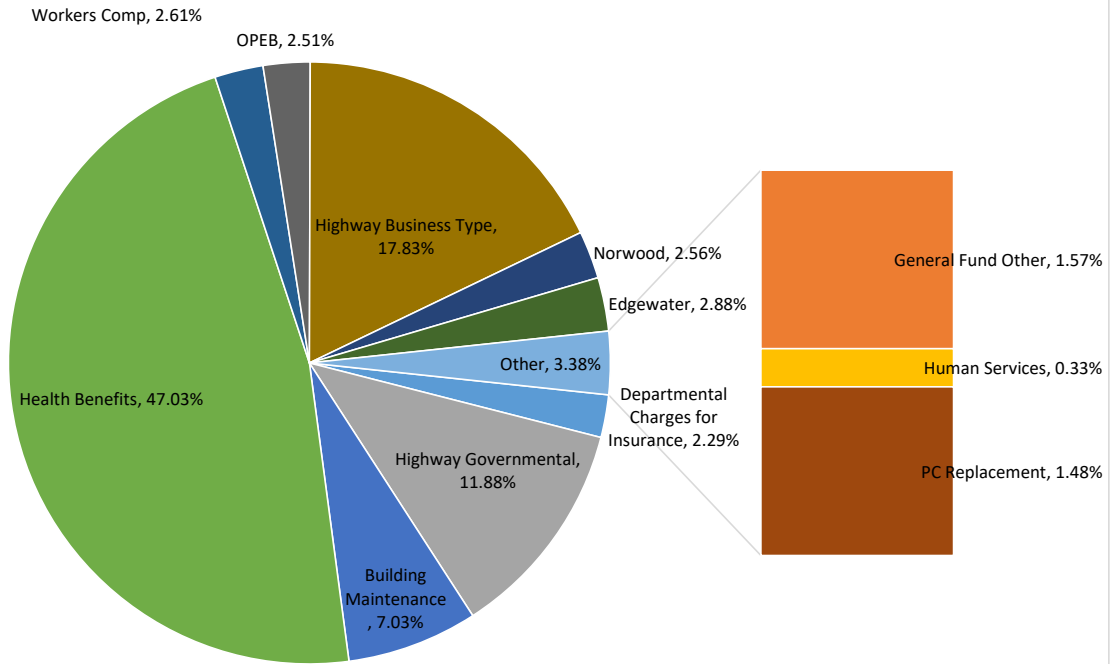


Public Charges	FY 2020 Adopted Budget	FY 2019 Adopted Budget	Increase (Decrease)	Percent Change
Register of Deeds	\$ 309,000	\$ 312,800	\$ (3,800)	-1.23%
Circuit Court	42,336	36,850	5,486	12.96%
Sheriff	622,953	622,003	950	0.15%
Parks & Forestry	935,000	935,000	-	0.00%
Other General Fund	281,575	297,075	(15,500)	-5.50%
County Clerk	43,345	40,050	3,295	7.60%
Human Services	4,417,219	4,100,756	316,463	7.16%
Norwood	5,731,217	5,548,627	182,590	3.19%
Child Support	15,830	17,000	(1,170)	-7.39%
Planning & Zoning	108,230	112,130	(3,900)	-3.60%
Land/Water Conservation	70,860	68,185	2,675	3.78%
Health Benefits	1,557,076	1,500,367	56,709	3.64%
Edgewater Nursing Home	5,837,338	5,835,729	1,609	0.03%
Health Department	73,000	76,500	(3,500)	-4.79%
	\$ 20,044,979	\$ 19,503,072	\$ 541,907	2.70%

Public Charges increased by \$541 thousand and 2.70% from \$19.5 million to \$20 million

- Human Services increased \$316 thousand and 7.16%
- Norwood increased \$182 thousand and 3.19%

2020 Adopted Budget Revenues - Intergovernmental Charges

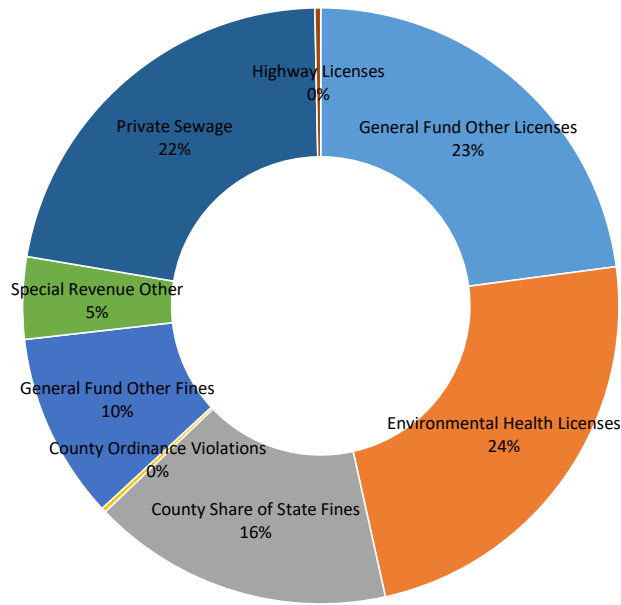


Intergovernmental Charges	FY 2020 Adopted Budget	FY 2019 Adopted Budget	Increase (Decrease)	Percent Change
Departmental Charges for Insurance	\$ 500,000	\$ 498,408	\$ 1,592	0.32%
General Fund Other	341,640	224,308	117,332	34.34%
Highway Governmental	2,589,476	2,272,215	317,261	12.25%
Human Services	73,000	73,000	-	0.00%
Building Maintenance	1,533,351	1,513,467	19,884	1.30%
Health Benefits	10,250,800	10,782,088	(531,288)	-5.18%
Workers Comp	568,315	568,315	-	0.00%
PC Replacement	322,905	318,515	4,390	1.36%
OPEB	547,790	547,790	-	0.00%
Highway Business Type	3,885,740	5,502,059	(1,616,319)	-41.60%
Norwood	557,500	570,000	(12,500)	-2.24%
Edgewater	627,900	618,800	9,100	1.45%
	\$ 21,798,417	\$ 23,488,965	\$ (1,690,548)	-7.76%

Intergovernmental Charges decreased by (\$1.6 million) and (7.76%) from \$23.4 million to \$21.7 million

- Highway decreased (\$1.6 million) and (41.60%)
- Health Benefits decreased (\$531 thousand) and (5.18%)
- Highway Governmental increased \$317 thousand and 12.25%

2020 Adopted Budget Revenue - Fines, Forfeits & Penalties

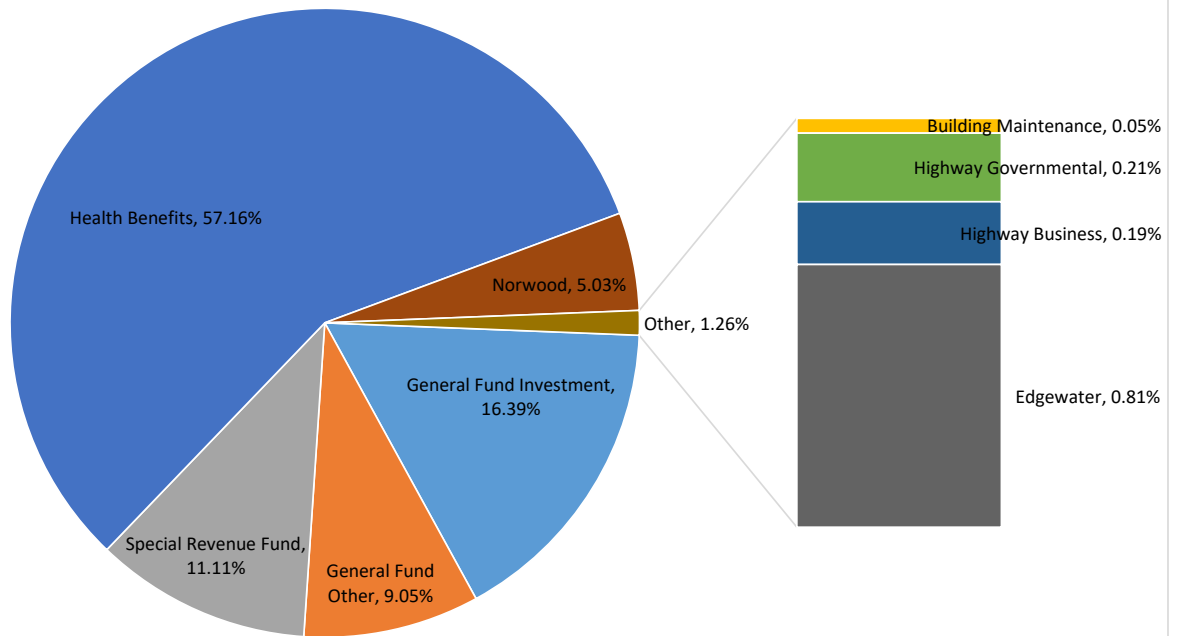


Fines, Forfeits & Penalties	FY 2020 Adopted Budget	FY 2019 Adopted Budget	Increase (Decrease)	Percent Change
General Fund Other Licenses	\$ 213,261	\$ 162,000	\$ 51,261	24.04%
Environmental Health Licenses	220,000	188,000	32,000	14.55%
County Share of State Fines	152,200	78,425	73,775	48.47%
County Ordinance Violations	2,300	152,000	(149,700)	-6508.70%
General Fund Other Fines	94,000	92,000	2,000	2.13%
Special Revenue Other	41,475	17,650	23,825	57.44%
Private Sewage	205,200	151,563	53,637	26.14%
Highway Licenses	2,935	2,935	-	0.00%
	<u>\$ 931,371</u>	<u>\$ 844,573</u>	<u>\$ 86,798</u>	<u>9.32%</u>

Regulatory increased \$86 thousand and 9.32% from \$844 thousand to \$931 thousand

- County Ordinance Violations decreased (\$149 thousand) and (6508.70%)
- County share of state fines increased \$73 thousand and 48.47%
- Private Sewage increased \$53 thousand and 26.14%

Wood County 2020 Adopted Budget Revenues - Miscellaneous



Miscellaneous	FY 2020 Adopted Budget	FY 2019 Adopted Budget	Increase (Decrease)	Percent Change
General Fund Investment	\$ 271,225	\$ 131,090	\$ 140,135	51.67%
General Fund Other	149,748	288,535	(138,787)	-92.68%
Special Revenue Fund	183,895	186,003	(2,108)	-1.15%
Building Maintenance	750	800	(50)	-6.67%
Health Benefits	945,975	1,437,928	(491,953)	-52.00%
Highway Governmental	3,500	3,500	-	0.00%
Highway Business	3,200	3,200	-	0.00%
Norwood	83,290	92,308	(9,018)	-10.83%
Edgewater	13,400	13,684	(284)	-2.12%
	<u>\$ 1,654,983</u>	<u>\$ 2,157,048</u>	<u>\$ (502,065)</u>	<u>-30.34%</u>

Miscellaneous Revenues decreased by (\$502 thousand) and (30.34%) from \$2.1 million to \$1.6 million

- General Fund Other decreased (\$138 thousand) and (92.68%)
- General Fund Investment increased by \$140 thousand and 51.67%
- Health Benefits decreased (\$491 thousand) and (52.0%)

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SUMMARY

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Summary

The 2020 budget had its familiar challenges:

- The County remains under an operating tax levy freeze
- State funding in many areas remains flat or declining with any new funding being matched by additional expenditures
- In many cases, departments could only estimate the state aid to be received in 2020 as they wait confirmation of program funding levels from the State.

The 2020 budget marks the sixth year of ten-year plan on the funding of the County's road construction. The County traditionally funded the annual highway construction through an allocation of tax levy. With the tax rate and levy freezes, the number of miles of construction able to be funded within those limitations became smaller and smaller and caused the County to fall behind the planned and responsible highway replacement schedule. The Highway and Finance Departments presented the proposal of replacing the tax levy funding with long-term debt proceeds to the Executive Committee and the County Board in early 2014. The County Board approved the proposal with the justification being:

- There is a fiscal responsibility to both current and future taxpayers to maintain the County's highway infrastructure
- Financing a long lived asset by spreading the cost with long term debt service has the taxpayers that are using the highway over its economic life, paying for that asset through the taxes levied for debt service
- The financing fills the budgetary shortfall that was being funded with unsustainable undesignated cash reserves

The balancing of the budget involves the balancing of revenues and "other sources" with total County expenditures. Sources of funding that are common to governments but aren't normally considered revenues in typical business enterprises are:

- Proceeds from long-term borrowing, and
- Use of cash reserves

The use of proceeds from borrowing

As mentioned earlier, the County will be in the fifth year of a ten-year plan for maintaining the County's highway infrastructure. The County borrowed:

- \$4.825 million in 2014 for 2015 projects
- \$4.785 million in 2015 for 2016 projects
- \$4.73 million in 2016 for 2017 projects
- \$2.5 million in 2017 for 2018 projects
- \$2.3 million in 2018 for 2019 projects
- \$2.3 million in 2019 for 2020 projects

In 2018 the "catch up" phase of the ten-year plan was completed and the borrowing starting in 2019 projects decreased significantly.

The County also borrowed \$2.5 million to fund 2020 capital outlay in excess of the County's ability to "pay-as-you-go" approach.

The use of cash reserves

It has been an approach for the County to apply undesignated/unrestricted General Fund reserves to balance our annual budgets. The Executive Committee has endeavored to maintain undesignated/unrestricted General Fund working capital reserves of 15% of budgeted governmental fund expenditures and levy subsidies to Edgewater, Norwood Highway.

The 2019 budget had forecasted these cash reserves at 14.95% as of 12/31/18 when we balanced the budget in the fall of 2018. There was a positive variance between the forecasted and actual cash reserves for 12/31/18.

The forecast for 2019 budget and actual has four significant positive issues that help to balance the 2020 budget:

- 2018 ending balance for the General Fund undesignated increased by \$2.4 million
- 2020 forecasted an increase in Revenues to be \$1.1 million higher than budgeted in 2019
- 2020 continuation of funding capital outlay with debt

The 2020 adopted budget that follows, balances the cost of all County programs with available resources. The cash reserves are projected to be at 14.90% at the end of 2019.

Wood County departments are to be commended for submitting budgets that, with very few exceptions, complied with the parameters set by the Wood County Executive Committee.

I invite the reader to examine the following summary of the Adopted Wood County 2020 Budget. This document summarizes the budget, and therefore the financial plan, of essentially every aspect of Wood County operations for 2020. If any questions arise after reviewing this summary, please contact the Finance Department for answers and/or more detailed budget information.

Marla Cummings, CPA
Wood County Finance Director

NOTICE OF PUBLIC HEARING WOOD COUNTY, WISCONSIN 2020 BUDGET

On November 12, 2019; 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 2020, 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.

2020 BUDGET SUMMARY - WOOD COUNTY																
Expenditures for Operations & Maintenance	GOVERNMENTAL FUND TYPES				INTERNAL SERVICE						ENTERPRISE FUNDS			TRUST & AGENCY	GRAND TOTAL	BUDGET (2020/2019) % 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		
General Government	9,473,386	1,230,518	-	-	10,703,905	1,696,714	12,753,295	467,466	500,000	169,640	-	-	-	-	26,291,020	0.22%
Public Safety	13,620,939	-	-	-	13,620,939	-	-	-	-	-	-	-	-	-	13,620,939	5.97%
Public Works	6,225,444	27,500	-	-	6,252,944	-	-	-	-	-	5,674,090	-	-	11,927,034	-2.63%	
Health & Human Services	3,133,214	25,823,779	-	-	28,956,993	-	-	-	-	-	-	9,219,762	7,689,863	45,866,618	66.30%	
Culture, Recreation & Education	3,418,923	118,858	-	-	3,537,781	-	-	-	-	-	-	-	-	3,537,781	-82.26%	
Conservation & Development	931,923	1,903,063	-	-	2,834,986	-	-	-	-	-	-	-	-	2,834,986	24.50%	
Capital Projects	-	-	-	5,008,252	5,008,252	-	-	-	-	-	-	-	-	5,008,252	45.86%	
Debt Services	-	-	4,385,549	42,835	4,428,384	-	-	-	-	-	-	-	-	4,428,384	11.58%	
Transfers and Other Financing Uses	341,000	6,138,000	-	-	6,479,000	(187,012)	190,126	-	-	-	-	-	-	6,482,114	2.89%	
Total Expenditures and Other Financing Uses	37,144,829	35,241,719	4,385,549	5,051,087	81,823,184	1,509,702	12,943,421	467,466	500,000	169,640	5,674,090	9,219,762	7,689,863	119,997,128	4.49%	
Less: All Revenues (Other than Property Tax)																
Taxes-Other than Property	579,720	6,138,000	-	-	6,717,720	-	-	-	-	-	-	-	-	-	6,717,720	5.40%
Intergovernmental	7,629,505	15,728,304	-	-	23,357,809	-	-	-	-	-	-	100,000	-	23,457,809	12.04%	
Licenses and Permits	477,521	190,200	-	-	667,721	-	-	-	-	-	-	-	-	667,721	-2.23%	
Fines, Forfeits and Penalties	248,650	15,000	-	-	263,650	-	-	-	-	-	-	-	-	263,650	0.76%	
Public Charges for Services	2,334,409	4,584,939	-	-	6,919,348	-	1,557,076	-	-	-	-	5,731,217	5,837,338	20,044,979	146.90%	
Intergovernmental Charges for Services	3,504,726	140,890	-	-	3,645,616	1,533,351	10,250,800	568,315	547,790	181,405	3,885,740	557,500	627,900	21,798,417	-35.29%	
Miscellaneous	424,473	183,895	-	-	608,368	750	945,975	-	-	-	3,200	83,290	13,400	1,654,983	-51.58%	
Proceeds From Long-term Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-100.00%	
Transfers and Other Financing Sources	6,481,000	57,600	-	4,845,000	11,383,600	-	190,126	-	-	-	-	-	-	11,573,726	76.84%	
Total Revenues & Other Financing Sources	21,680,004	27,038,828	-	4,845,000	53,563,832	1,534,101	12,943,977	568,315	547,790	181,405	3,888,940	6,472,007	6,478,638	86,179,004	7.55%	
Less: Unencumbered Funds Applied (Surplus)	4,289,596	127,189	-	206,087	4,622,873	(24,399)	(556)	(100,849)	(47,790)	(11,765)	1,785,150	-	-	6,222,664	-22.06%	
Adopted County Tax Levy	11,175,229	8,075,702	4,385,549	-	23,636,479	(0)	-	0	-	-	(0)	2,747,755	1,211,225	27,595,460	3.25%	

Actual Tax Levy	For Budget Year	Operating Levy	Debt Levy	Library Levy	Total Levy	Operating Tax Rate	Debt Tax Rate	Operating & Debt Tax Rate	Library Levy Rate	Mil Rate
2011	2012	20,800,601	770,000	740,513	22,311,114	4.5302	0.1677	4.6979	0.3388	5.0367
2012	2013	20,523,078	735,000	772,707	22,030,785	4.5202	0.1619	4.6821	0.3612	5.0433
2013	2014	20,883,929	466,267	772,860	22,123,056	4.5887	0.1025	4.6912	0.3568	5.0480
2014	2015	21,046,220	454,800	746,261	22,247,281	4.5914	0.0993	4.6907	0.3446	5.0353
2015	2016	21,612,466	970,700	805,042	23,388,208	4.6125	0.2072	4.8197	0.3618	5.1815
2016	2017	21,370,077	1,309,712	852,801	23,532,590	4.5343	0.2779	4.8122	0.3790	5.1912
2017	2018	22,027,608	2,575,612	887,103	25,490,323	4.5675	0.5341	5.1016	0.3827	5.4843
2018	2019	21,779,876	3,968,620	977,893	26,726,389	4.3203	0.7872	5.1075	0.4029	5.5104
2019	2020	22,161,958	4,385,549	1,047,953	27,595,460	4.1616	0.8235	4.9851	0.4109	5.3960

Outstanding Indebtedness	Balance 12/31/2019
General Obligation Corp Purpose Bonds Series 2012A	\$ 845,000
General Obligation Corp Purpose Bonds Series 2014A	2,465,000
General Obligation Corp Purpose Bonds Series 2015A	4,060,000
General Obligation Corp Purpose Bonds Series 2016A	7,195,000
General Obligation Corp Purpose Bonds Series 2017A	4,430,000
General Obligation Corp Purpose Bonds Series 2018A	3,095,000
General Obligation Corp Purpose Bonds Series 2019A	4,845,000
	\$ 26,935,000

Available Fund Balances Dec. 31	Estimated 2019 Increase		Adopted 2020 Increase	
	2018 Actual	(Decrease)	2019 Projected	(Decrease)
Undesignated - General Fund	\$ 15,350,164	\$ (1,009,740)	\$ 14,340,424	\$ (3,955,613)
Designated - General Fund	2,721,813	(47,483)	2,674,330	(450,054)
Governmental Highway - General Fund	1,851,426	3,184,157	5,035,583	116,071
Special Revenue Funds	1,568,396	(117,568)	1,450,828	(127,189)
Debt Service Fund	51,461	(51,461)	-	-
Capital Projects Fund	3,661,368	1,074,021	4,735,389	(206,087)
Edgewater - Enterprise Fund	-	-	-	-
Norwood - Enterprise Fund	-	-	-	-
Highway - Enterprise Fund	(923,880)	1,406,188	482,308	(1,785,150)
Workers Comp - Internal Service Fund	2,076,715	(489,289)	1,587,426	100,849
Health Insurance - Internal Service Fund	4,444,314	498,483	4,942,797	556
Building Maintenance - Internal Service Fund	820,931	(90,104)	730,827	24,399
Other Post Employment Benefits (OPEB) - Internal Service Fund	1,093,666	47,790	1,141,456	47,790
PC Replacement - Internal Service Fund	38,307	(3,575)	34,732	11,765
Land Conservation Trust - Internal Service Fund	-	-	-	-
	\$ 32,754,681	\$ 4,401,419	\$ 37,156,100	\$ (6,222,664)
				\$ 30,933,436

Notice is further given that a detailed copy of this budget is on the County's website, and is open for public inspection. Given under my hand and official seal at the Courthouse in the City of Wisconsin Rapids, Wisconsin, this 11th day of November, A.D. 2019.

2019 BUDGET SUMMARY - WOOD COUNTY																
Expenditures for Operations & Maintenance	GOVERNMENTAL FUND TYPES					INTERNAL SERVICE					ENTERPRISE FUNDS			TRUST & AGENCY	GRAND TOTAL	
	General Fund	Special Revenue	Debt Service	Capital Projects	Total Governmental	Building Maintenance	Health Benefits	Workers Compensation	OPEB	PC Replacement	Highways					
General Government	8,573,970	1,049,541	-	-	9,623,511	1,856,490	13,587,439	488,268	500,000	176,500	-	Norwood Health Care Center	Edgewater Nursing Home	Land Conservation	-	
Public Safety	12,853,909	-	-	-	12,853,909	-	-	-	-	-	-	-	-	-	-	
Public Works	6,146,363	27,500	-	-	6,173,863	-	-	-	-	-	6,074,905	-	-	-	-	
Health & Human Services	3,049,957	24,531,043	-	-	27,581,000	-	-	-	-	-	-	-	-	-	-	
Culture, Recreation & Education	3,275,386	120,380	-	-	3,395,766	-	-	-	-	-	-	-	-	-	-	
Conservation & Development	827,633	1,449,514	-	-	2,277,147	-	-	-	-	-	-	8,961,263	7,585,892	-	-	
Capital Projects	-	-	-	3,433,696	3,433,696	-	-	-	-	-	-	-	-	-	-	
Debt Services	-	-	3,968,620	-	3,968,620	-	-	-	-	-	-	-	-	-	-	
Transfers and Other Financing Uses	310,000	5,800,000	-	-	6,110,000	(187,012)	377,267	-	-	-	-	-	-	-	-	
Total Expenditures and Other Financing Uses	35,037,218	32,977,978	3,968,620	3,433,696	75,417,512	1,669,478	13,964,706	488,268	500,000	176,500	6,074,905	-	-	-	-	6,300,255
												8,961,263	7,585,892	-	-	114,838,524
Less: All Revenues (Other than Property Tax)																
Taxes-Other than Property	573,500	5,800,000	-	-	6,373,500	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental	6,844,690	14,093,127	-	-	20,937,817	-	-	-	-	-	-	-	-	-	-	6,373,500
Licenses and Permits	431,360	151,563	-	-	582,923	-	-	-	-	-	-	100,000	-	-	-	20,937,817
Fines, Forfeits and Penalties	246,650	15,000	-	-	261,650	-	-	-	-	-	-	-	-	-	-	682,923
Public Charges for Services	2,349,758	4,268,591	-	-	6,618,349	-	1,500,367	-	-	-	-	-	-	-	-	261,650
Intergovernmental Charges for Services	3,140,351	73,000	-	-	3,213,351	1,513,467	10,782,088	568,315	547,790	173,095	5,502,059	5,548,627	5,835,729	-	-	8,118,716
Miscellaneous	601,317	186,003	-	-	787,320	800	1,437,928	-	-	-	3,200	570,000	618,800	-	-	33,684,521
Proceeds From Long-term Borrowing	-	-	-	-	-	-	-	-	-	-	-	92,308	13,684	-	-	3,418,048
Transfers and Other Financing Sources	6,110,000	57,600	-	-	6,167,600	-	377,267	-	-	-	-	-	-	-	-	105,992
Total Revenues & Other Financing Sources	20,297,626	24,644,884	-	-	44,942,510	1,514,267	14,097,650	568,315	547,790	173,095	5,505,259	-	-	-	-	6,544,867
												6,310,935	6,468,213	-	-	80,128,034
Less: Unencumbered Funds Applied (Surplus)	3,727,887	368,119	-	3,420,614	7,516,620	155,211	(132,944)	(80,047)	(47,790)	3,405	569,646	-	-	-	-	7,984,101
Adopted County Tax Levy	11,011,705	7,964,975	3,968,620	13,082	22,958,382	-	-	-	-	-	-	2,650,328	1,117,679	-	-	26,726,389

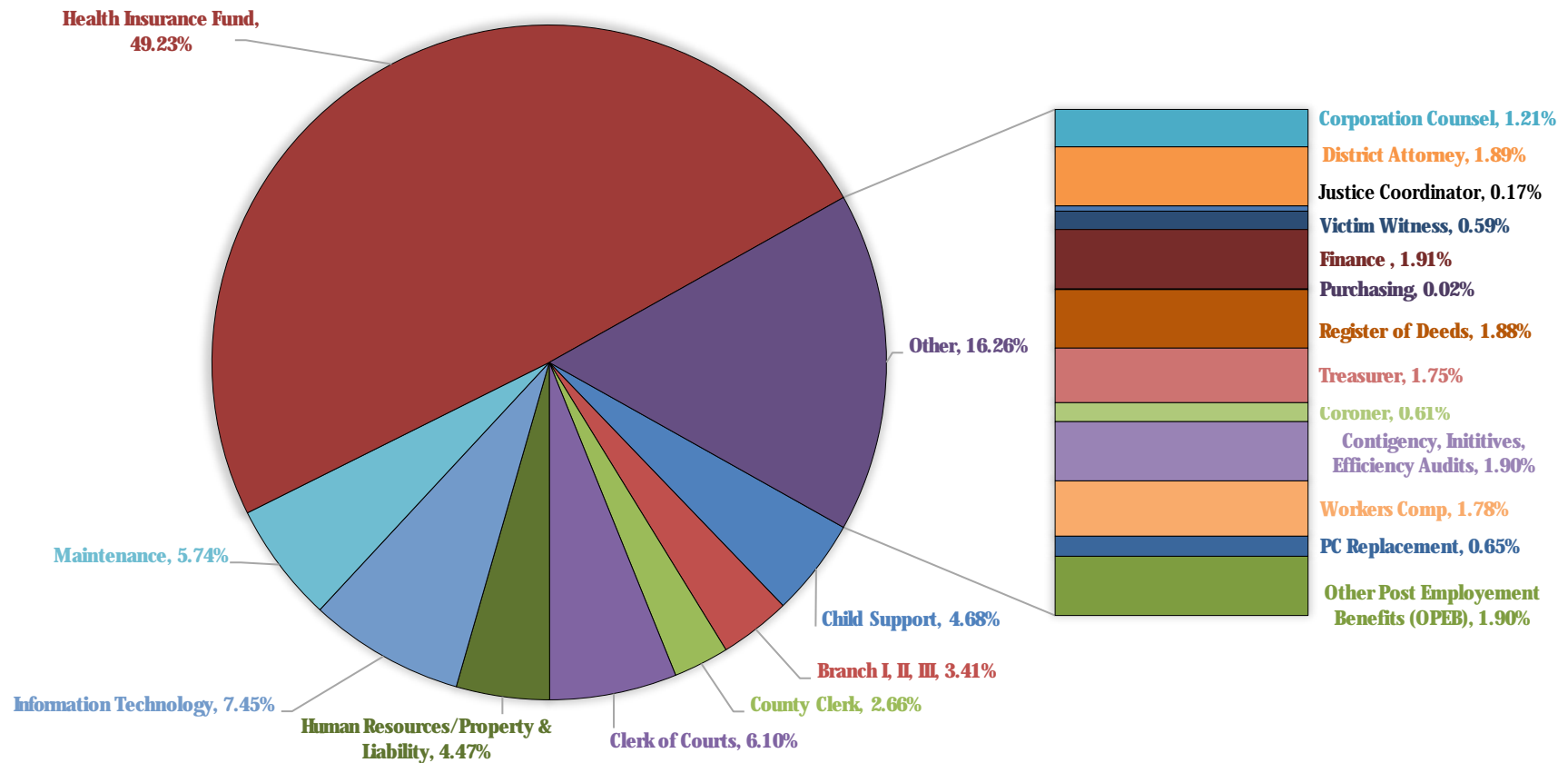
GENERAL GOVERNMENT

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2020 Expense Budget by Activity

Detail by Percentage of General Government Expenditures

2020 Adopted Budget Expenditures General Government



General Government Percentage of total 2020 Adopted Budget Expenditures by Function

21.91%

General (Non-Program) Contingency Fund

Statement of Purpose

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

Ho-Chunk Donations

Statement of Purpose

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

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

2020 Budget Summary					
Department: 9901 - General County	9901 - General- Various	9905 - General- Contingency	2020 Total	Change %	2019 Budget
Expense					
200 - Contractual Services	0		0	0.00%	0
300 - Supplies and Expense	50,000	450,000	500,000	+50.77%	331,639
500 - Fixed Charges			0	0.00%	0
700 - Grants and Contributions			0	0.00%	0
Total Operating Expenditures	50,000	450,000	500,000	+50.77%	331,639
800 - Capital Outlay			0	0.00%	0
900 - Other Financing Uses			0	0.00%	0
Expense Total	50,000	450,000	500,000	+50.77%	331,639
Revenue					
41 - Taxes	0		0	0.00%	0
43 - Intergovernmental Revenues	(3,627,746)		(3,627,746)	+8.27%	(3,350,697)
48 - Miscellaneous Revenues	(175,000)		(175,000)	+105.88%	(85,000)
49 - Other Financing Sources	(6,138,000)		(6,138,000)	+5.83%	(5,800,000)
Revenue Total	(9,940,746)	0	(9,940,746)	+7.63%	(9,235,697)
Beginning Carryover	0	0	0	N/A	0
Ending Carryover	0	0	0	N/A	0
99 - General County Tax Levy	(9,890,746)	450,000	(9,440,746)	+6.03%	(8,904,058)

2019 Budget Summary			
Department: 9901 - General County	9901 - General- Various	9905 - General- Contingency	2019 Budget
Expense			
200 - Contractual Services	0		0
300 - Supplies and Expense	50,000	281,639	331,639
500 - Fixed Charges			0
700 - Grants and Contributions			0
Total Operating Expenditures	50,000	281,639	331,639
800 - Capital Outlay			0
900 - Other Financing Uses			0
Expense Total	50,000	281,639	331,639
Revenue			
41 - Taxes	0		0
43 - Intergovernmental Revenues	(3,350,697)		(3,350,697)
48 - Miscellaneous Revenues	(85,000)		(85,000)
49 - Other Financing Sources	(5,800,000)		(5,800,000)
Revenue Total	(9,235,697)	0	(9,235,697)
Beginning Carryover	0	0	0
Ending Carryover	0	0	0
99 - General County Tax Levy	(9,185,697)	281,639	(8,904,058)



Department Operating Budget Summary

2020 Budget Summary				
<u>Department: 9904 - Ho-Chunk</u>	9904 - General-Ho Chunk Donations	2020 Total	Change %	2019 Budget
Expense				
200 - Contractual Services		0	0.00%	0
300 - Supplies and Expense	64,220	64,220	0.00%	64,220
500 - Fixed Charges		0	0.00%	0
700 - Grants and Contributions		0	0.00%	0
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		0	0.00%	0
Expense Total	91,720	91,720	0.00%	91,720
Revenue				
41 - Taxes		0	0.00%	0
43 - Intergovernmental Revenues		0	0.00%	0
48 - Miscellaneous Revenues	(91,720)	(91,720)	0.00%	(91,720)
49 - Other Financing Sources		0	0.00%	0
Revenue Total	(91,720)	(91,720)	0.00%	(91,720)
Beginning Carryover	0	0	0.00%	0
Ending Carryover	0	0	0.00%	0
99 - General County Tax Levy	0	0	0.00%	0

2019 Budget Summary		
<u>Department: 9904 - Ho-Chunk</u>	9904 - General-Ho Chunk Donations	2019 Budget
Expense		
200 - Contractual Services		0
300 - Supplies and Expense	64,220	64,220
500 - Fixed Charges		0
700 - Grants and Contributions		0
Total Operating Expenditures	64,220	64,220
800 - Capital Outlay	27,500	27,500
900 - Other Financing Uses		0
Expense Total	91,720	91,720
Revenue		
41 - Taxes		0
43 - Intergovernmental Revenues		0
48 - Miscellaneous Revenues	(91,720)	(91,720)
49 - Other Financing Sources		0
Revenue Total	(91,720)	(91,720)
Beginning Carryover	0	0
Ending Carryover	0	0
99 - General County Tax Levy	0	0



Department Operating Budget Summary

Department: 95 - OPEB	2020 Budget Summary			
	9500 - OPEB	2020 Total	Change %	2019 Budget
Expense				
300 - Supplies and Expense	500,000	500,000	0.00%	500,000
Total Operating Expenditures	500,000	500,000	0.00%	500,000
Expense Total	500,000	500,000	0.00%	500,000
Revenue				
47 - Intergovernmental Charges for Services	(547,790)	(547,790)	0.00%	(547,790)
Revenue Total	(547,790)	(547,790)	0.00%	(547,790)
Beginning Carryover	1,141,456	1,141,456	+4.36%	1,093,757
Ending Carryover	1,189,246	1,189,246	+4.18%	1,141,547
95 - OPEB Tax Levy	0	0	N/A	0

Department: 95 - OPEB	2019 Budget Summary	
	9500 - OPEB	2019 Budget
Expense		
300 - Supplies and Expense	500,000	500,000
Total Operating Expenditures	500,000	500,000
Expense Total	500,000	500,000
Revenue		
47 - Intergovernmental Charges for Services	(547,790)	(547,790)
Revenue Total	(547,790)	(547,790)
Beginning Carryover	1,093,757	1,093,757
Ending Carryover	1,141,547	1,141,547
95 - OPEB Tax Levy	0	0

Clerk of Courts

Statement of Purpose

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

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

Cash management and event tracking

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

Calendar Management/Scheduling

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

Case related financial services

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

Operations and Budget Planning

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

Records Management

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

Courtroom Operating Support

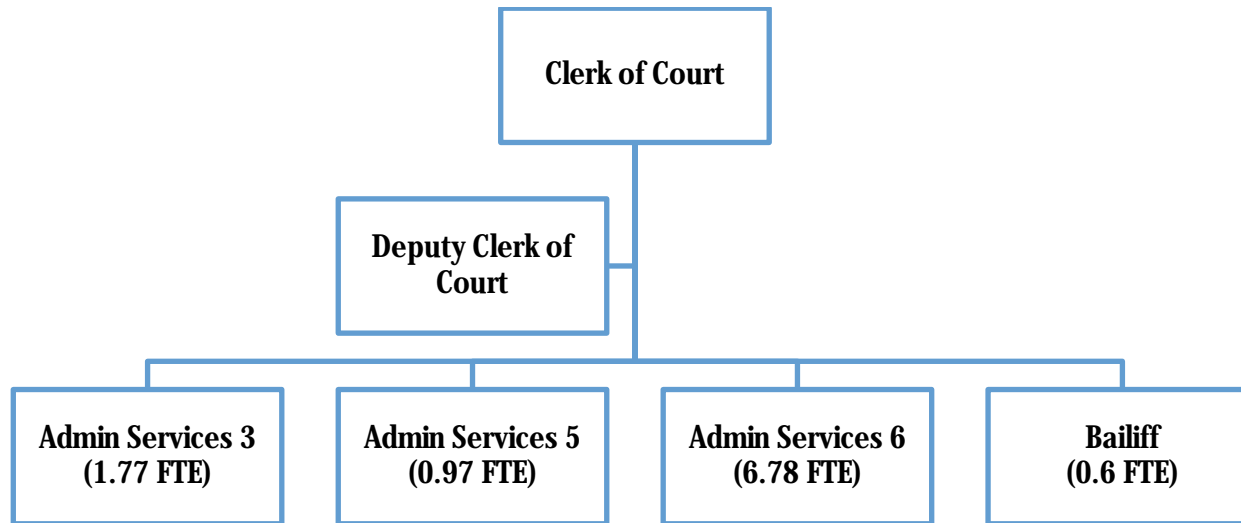
Wood County currently staffs three full time courtrooms. Each court conducting business on a daily basis requires varying staffing levels including clerks, reporters, bailiffs and interpreters as well as equipment needs. Rooms are of different sizes and branch locations are frequently changed to accommodate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

Juror Management

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

Facility Planning

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



Number of Positions (FTE)	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Elected	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Non-Represented	11.09	10.46	11.40	11.40	11.40	11.40	11.40	11.40	10.43	10.43
Total	12.09	11.46	12.40	12.40	12.40	12.40	12.40	12.40	11.43	11.43



Department Operating Budget Summary

2020 Budget Summary						
Department: 07 - Clerk of Courts	0702 - Clerk Of Courts-Divorce Mediation	0703 - Clerk Of Courts	0704 - Clerk Of Courts-Family Court	2020 Total	Change %	2019 Budget
Expense						
100 - Personnel Services		869,023		869,023	-0.15%	870,359
200 - Contractual Services		546,240	65,600	611,840	+38.81%	440,790
300 - Supplies and Expense	25,000	30,365		55,365	-0.16%	55,452
500 - Fixed Charges		67,534		67,534	-0.06%	67,575
Total Operating Expenditures	25,000	1,513,162	65,600	1,603,762	+11.82%	1,434,176
Expense Total	25,000	1,513,162	65,600	1,603,762	+11.82%	1,434,176
Revenue						
43 - Intergovernmental Revenues		(134,775)		(134,775)	+14.80%	(117,400)
45 - Fines, Forfeits and Penalties		(224,200)		(224,200)	+0.90%	(222,200)
46 - Public Charges for Services	(12,000)	(172,000)		(184,000)	-7.77%	(199,500)
47 - Intergovernmental Charges for Services		(9,000)	(2,000)	(11,000)	+22.22%	(9,000)
99 - Miscellaneous Revenues		(250)		(250)	-37.50%	(400)
Revenue Total	(12,000)	(540,225)	(2,000)	(554,225)	+1.04% N/A	(548,500)
Beginning Carryover	0	0	0	0	A	0
Ending Carryover	0	0	0	0	N/A	0
07 - Clerk of Courts Tax Levy	13,000	972,937	63,600	1,049,537	+18.50%	885,676

2019 Budget Summary				
Department: 07 - Clerk of Courts	0702 - Clerk Of Courts-Divorce Mediation	0703 - Clerk Of Courts	0704 - Clerk Of Courts-Family Court	2019 Budget
Expense				
100 - Personnel Services		870,359		870,359
200 - Contractual Services		375,790	65,000	440,790
300 - Supplies and Expense	25,000	30,452		55,452
500 - Fixed Charges		67,575		67,575
Total Operating Expenditures	25,000	1,344,176	65,000	1,434,176
Expense Total	25,000	1,344,176	65,000	1,434,176
Revenue				
43 - Intergovernmental Revenues		(117,400)		(117,400)
45 - Fines, Forfeits and Penalties		(222,200)		(222,200)
46 - Public Charges for Services	(12,500)	(187,000)		(199,500)
47 - Intergovernmental Charges for Services		(7,000)	(2,000)	(9,000)
99 - Miscellaneous Revenues		(400)		(400)
Revenue Total	(12,500)	(534,000)	(2,000)	(548,500)
Beginning Carryover	0	0	0	0
Ending Carryover	0	0	0	0
07 - Clerk of Courts Tax Levy	12,500	810,176	63,000	885,676

Branch I

Statement of Purpose

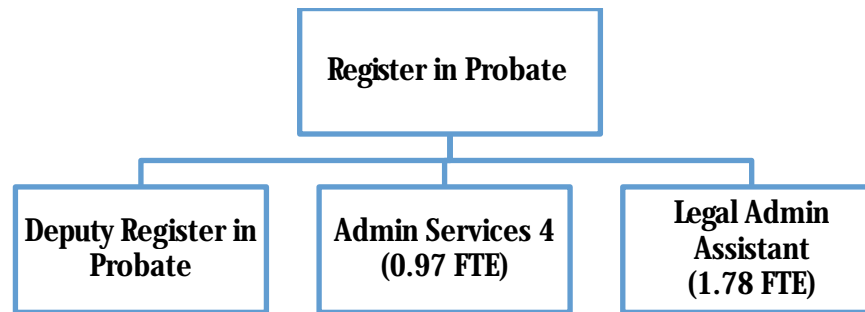
Circuit Court Branch I is responsible for the timely and efficient caseload management of one-third of all assigned civil, family, criminal, traffic, forfeiture, mental, probate, guardianship, juvenile, adoption, small claims, out of county and any other miscellaneous cases as assigned.

Register in Probate

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

Juvenile Court

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



Number of Positions (FTE)	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Elected	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Non-Represented	3.72	3.69	3.69	3.55	3.55	3.56	2.59	2.52	2.50	2.49
Total	4.72	4.69	4.69	4.55	4.55	4.56	3.59	3.52	3.50	3.49



Department Operating Budget Summary

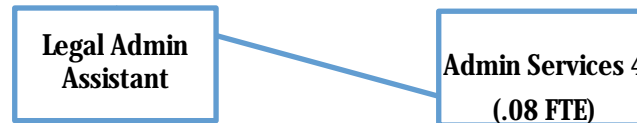
2020 Budget Summary				
Department: 03 - Branch I	0301 - Branch I	2020 Total	Change %	2019 Budget
Expense				
100 - Personnel Services	348,952	348,952	+3.05%	338,618
200 - Contractual Services	7,775	7,775	-19.99%	9,718
300 - Supplies and Expense	21,710	21,710	+5.59%	20,560
500 - Fixed Charges	43,573	43,573	+0.06%	43,545
Total Operating Expenditures	422,010	422,010	+2.32%	412,441
Expense Total	422,010	422,010	+2.32%	412,441
Revenue				
43 - Intergovernmental Revenues	(59,450)	(59,450)	0.00%	(59,450)
45 - Fines, Forfeits and Penalties	(1,700)	(1,700)	0.00%	(1,700)
46 - Public Charges for Services	(29,468)	(29,468)	+1.26%	(29,100)
Revenue Total	(90,618)	(90,618)	+0.41% N/	(90,250)
Beginning Carryover	0	0	A	0
Ending Carryover	0	0	N/A	0
03 - Branch I Tax Levy	331,392	331,392	+2.86%	322,191

2019 Budget Summary		
Department: 03 - Branch I	0301 - Branch I	2019 Budget
Expense		
100 - Personnel Services	338,618	338,618
200 - Contractual Services	9,718	9,718
300 - Supplies and Expense	20,560	20,560
500 - Fixed Charges	43,545	43,545
Total Operating Expenditures	412,441	412,441
Expense Total	412,441	412,441
Revenue		
43 - Intergovernmental Revenues	(59,450)	(59,450)
45 - Fines, Forfeits and Penalties	(1,700)	(1,700)
46 - Public Charges for Services	(29,100)	(29,100)
Revenue Total	(90,250)	(90,250)
Beginning Carryover	0	0
Ending Carryover	0	0
03 - Branch I Tax Levy	322,191	322,191

Branch II

Statement of Purpose

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



Number of Positions (FTE)	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Total	1.05	1.02	1.04	.97	1.18	1.18	1.18	1.18	1.23	1.23



Department Operating Budget Summary

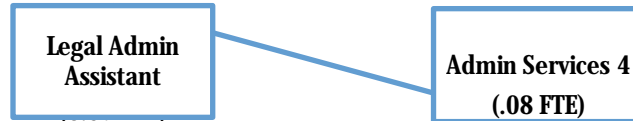
2020 Budget Summary				
Department: 04 - Branch II	0401 - Branch II	2020 Total	Change %	2019 Budget
Expense				
100 - Personnel Services	76,823	76,823	+4.06%	73,823
200 - Contractual Services	7,910	7,910	+2.59%	7,710
300 - Supplies and Expense	6,250	6,250	-1.57%	6,350
500 - Fixed Charges	34,786	34,786	-0.30%	34,890
Total Operating Expenditures	125,769	125,769	+2.44%	122,773
Expense Total	125,769	125,769	+2.44%	122,773
Revenue				
43 - Intergovernmental Revenues	(59,380)	(59,380)	-0.12%	(59,450)
46 - Public Charges for Services	(868)	(868)	+247.20%	(250)
Revenue Total	(60,248)	(60,248)	+0.92% N/A	(59,700)
Beginning Carryover	0	0	A	0
Ending Carryover	0	0	N/A	0
04 - Branch II Tax Levy	65,521	65,521	+3.88%	63,073

2019 Budget Summary		
Department: 04 - Branch II	0401 - Branch II	2019 Budget
Expense		
100 - Personnel Services	73,823	73,823
200 - Contractual Services	7,710	7,710
300 - Supplies and Expense	6,350	6,350
500 - Fixed Charges	34,890	34,890
Total Operating Expenditures	122,773	122,773
Expense Total	122,773	122,773
Revenue		
43 - Intergovernmental Revenues	(59,450)	(59,450)
46 - Public Charges for Services	(250)	(250)
Revenue Total	(59,700)	(59,700)
Beginning Carryover	0	0
Ending Carryover	0	0
04 - Branch II Tax Levy	63,073	63,073

Branch III

Statement of Purpose

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



Number of Positions (FTE)	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Total	1.05	1.08	1.08	1.08	1.08	1.08	1.06	1.06	1.09	1.10



Department Operating Budget Summary

2020 Budget Summary					
Department: 05 - Branch III	0501 - Branch III	0502 - Branch III- Drug Court	2020 Total	Change %	2019 Budget
Expense					
100 - Personnel Services	73,878	2,000	75,878	-5.46%	80,259
200 - Contractual Services	6,550	177,960	184,510	+5.48%	174,916
300 - Supplies and Expense	5,425	39,800	45,225	-4.14%	47,178
500 - Fixed Charges	41,190	3,168	44,358	-0.20%	44,448
Total Operating Expenditures	127,043	222,928	349,971	+0.91%	346,801
Expense Total	127,043	222,928	349,971	+0.91%	346,801
Revenue					
43 - Intergovernmental Revenues	(59,450)	(140,000)	(199,450)	0.00%	(199,450)
46 - Public Charges for Services	0	(12,000)	(12,000)	+60.00%	(7,500)
47 - Intergovernmental Charges for Services	(700)	0	(700)	0.00%	(700)
Revenue Total	(60,150)	(152,000)	(212,150)	+2.17%	(207,650)
Beginning Carryover	0	0	0	N/A	0
Ending Carryover	0	0	0	N/A	0
05 - Branch III Tax Levy	66,893	70,928	137,821	-0.96%	139,151

2019 Budget Summary			
Department: 05 - Branch III	0501 - Branch III	0502 - Branch III- Drug Court	2019 Budget
Expense			
100 - Personnel Services	80,259	0	80,259
200 - Contractual Services	3,650	171,266	174,916
300 - Supplies and Expense	5,425	41,753	47,178
500 - Fixed Charges	41,280	3,168	44,448
Total Operating Expenditures	130,614	216,187	346,801
Expense Total	130,614	216,187	346,801
Revenue			
43 - Intergovernmental Revenues	(59,450)	(140,000)	(199,450)
46 - Public Charges for Services	0	(7,500)	(7,500)
47 - Intergovernmental Charges for Services	(700)	0	(700)
Revenue Total	(60,150)	(147,500)	(207,650)
Beginning Carryover	0	0	0
Ending Carryover	0	0	0
05 - Branch III Tax Levy	70,464	68,687	139,151

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.

**Justice
Coordinator**

Number of Positions (FTE)	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Total	0.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00



Department Operating Budget Summary

2020 Budget Summary				
Department: 35 - Justice Coordinator	3501 - Justice Coordinator - Administration	2020 Total	Change %	2019 Budget
Expense				
100 - Personnel Services	44,586	44,586	0.00%	0
Total Operating Expenditures	44,586	44,586	0.00%	0
Expense Total	44,586	44,586	0.00%	0
Beginning Carryover	0	0	N/A	0
Ending Carryover	0	0	N/A	0
35 - Justice Coordinator Tax Levy	44,586	44,586	0.00%	0

2019 Budget Summary		
Department: 35 - Justice Coordinator	3501 - Justice Coordinator - Administration	2019 Budget
Expense		
100 - Personnel Services	0	0
Total Operating Expenditures	0	0
Expense Total	0	0
Beginning Carryover	0	0
Ending Carryover	0	0
35 - Justice Coordinator Tax Levy	0	0

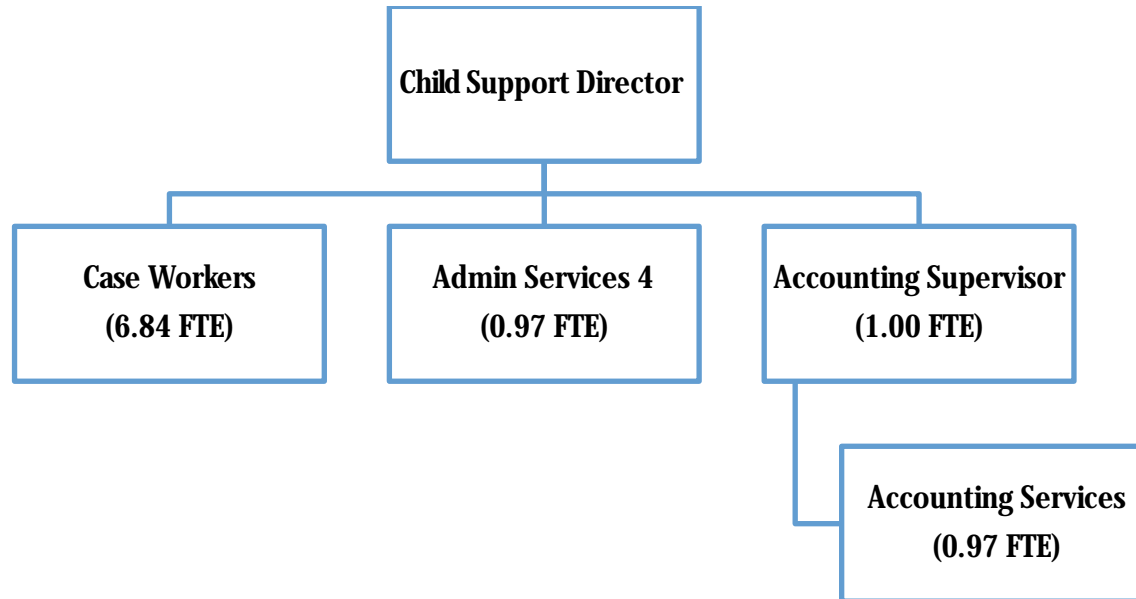
Child Support

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)	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Total	10.78	11.01	10.81	10.91	10.91	10.88	10.88	10.53	10.91	10.91



Department Operating Budget Summary

2020 Budget Summary					
Department: 02 - Child Support	0201 - Child Support	0202 - Child Support - 5 County	2020 Total	Change %	2019 Budget
Expense					
100 - Personnel Services	880,998	8,981	889,979	+2.42%	868,938
200 - Contractual Services	95,585	162,694	258,279	+154.23%	101,591
300 - Supplies and Expense	37,275	5,800	43,075	+7.89%	39,925
500 - Fixed Charges	39,185		39,185	+0.25%	39,087
Total Operating Expenditures	1,053,043	177,475	1,230,518	+17.24%	1,049,541
Expense Total	1,053,043	177,475	1,230,518	+17.24%	1,049,541
Revenue					
41 - Taxes	0		0	-100.00%	
43 - Intergovernmental Revenues	(931,981)	(177,475)	(1,109,456)	+18.20%	(938,661)
46 - Public Charges for Services	(15,830)		(15,830)	-6.88%	(17,000)
Revenue Total	(947,811)	(177,475)	(1,125,286)	+7.22% N/	(955,661)
Beginning Carryover	0	0	0	A	0
Ending Carryover	0	0	0	N/A	0
02 - Child Support Tax Levy	105,232	0	105,232	+12.09%	93,880

2019 Budget Summary			
Department: 02 - Child Support	0201 - Child Support	0202 - Child Support - 5 County	2019 Budget
Expense			
100 - Personnel Services	868,938	0	868,938
200 - Contractual Services	101,591	0	101,591
300 - Supplies and Expense	39,925	0	39,925
500 - Fixed Charges	39,087		39,087
Total Operating Expenditures	1,049,541	0	1,049,541
Expense Total	1,049,541	0	1,049,541
Revenue			
41 - Taxes	0		0
43 - Intergovernmental Revenues	(938,661)	0	(938,661)
46 - Public Charges for Services	(17,000)		(17,000)
Revenue Total	(955,661)	0	(955,661)
Beginning Carryover	0	0	0
Ending Carryover	0	0	0
02 - Child Support Tax Levy	93,880	0	93,880

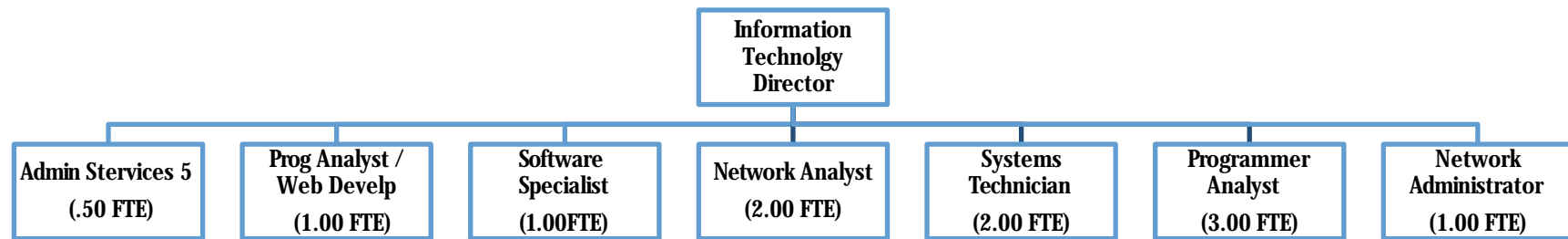
Information Technology

Statement of Purpose

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

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

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



Number of Positions (FTE)	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Total	11.50	11.13	11.13	11.13	10.88	9.88	9.88	9.88	9.88	9.88



Department Operating Budget Summary

2020 Budget Summary						
Department: 27 - Information Technology	2701 - IT	2702 - IT-Voice Over IP	2703 - IT-PC Replacement	2020 Total	Change %	2019 Budget
Expense						
100 - Personnel Services	1,103,085			1,103,085	+2.37%	1,077,597
200 - Contractual Services	503,288	71,000		574,288	+38.85%	413,605
300 - Supplies and Expense	105,395	70,500	159,140	335,035	+2.18%	327,875
500 - Fixed Charges	106,606			106,606	+17.84%	90,469
Total Operating Expenditures	1,818,374	141,500	159,140	2,119,014	+10.97%	1,909,546
800 - Capital Outlay	0		10,500	10,500	-94.50%	191,000
Expense Total	1,818,374	141,500	169,640	2,129,514	+1.38%	2,100,546
Revenue						
47 - Intergovernmental Charges for Services	0	(141,500)	(181,405)	(322,905)	+1.46%	(318,245)
Revenue Total	0	(141,500)	(181,405)	(322,905)	+1.46%	(318,245)
Beginning Carryover	0	54,111	34,732	88,843	+2.24%	86,894
Ending Carryover	0	54,111	46,497	100,608	+37.03%	73,419
27 - Information Technology Tax Levy	1,818,374	0	0	1,818,374	+2.80%	1,768,826

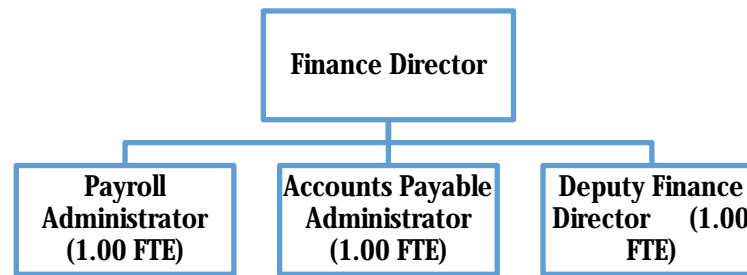
2019 Budget Summary				
Department: 27 - Information Technology	2701 - IT	2702 - IT-Voice Over IP	2703 - IT-PC Replacement	2019 Budget
Expense				
100 - Personnel Services	1,077,597			1,077,597
200 - Contractual Services	329,105	84,500		413,605
300 - Supplies and Expense	88,575	62,800	176,500	327,875
500 - Fixed Charges	90,469			90,469
Total Operating Expenditures	1,585,746	147,300	176,500	1,909,546
800 - Capital Outlay	191,000		0	191,000
Expense Total	1,776,746	147,300	176,500	2,100,546
Revenue				
47 - Intergovernmental Charges for Services	(7,920)	(137,500)	(172,825)	(318,245)
Revenue Total	(7,920)	(137,500)	(172,825)	(318,245)
Beginning Carryover	-	48,806	38,088	86,894
Ending Carryover	-	39,006	34,413	73,419
27 - Information Technology Tax Levy	1,768,826	0	0	1,768,826

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)	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Total	4.00	4.00	3.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25



Department Operating Budget Summary

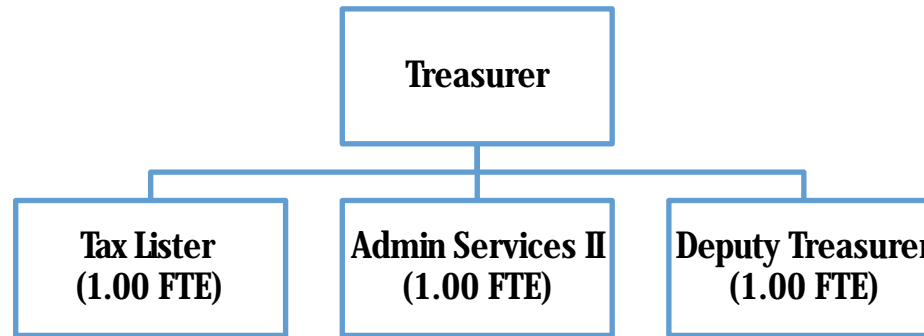
2020 Budget Summary				
Department: 14 - Finance	1401 - Finance-Administration	2020 Total	Change %	2019 Budget
Expense				
100 - Personnel Services	403,678	403,678	+6.07%	380,589
200 - Contractual Services	69,700	69,700	+22.34%	56,974
300 - Supplies and Expense	9,876	9,876	-12.03%	11,226
500 - Fixed Charges	19,204	19,204	+0.31%	19,145
Total Operating Expenditures	502,458	502,458	+7.38%	467,934
Expense Total	502,458	502,458	+7.38%	467,934
Revenue				
46 - Public Charges for Services	(400)	(400)	0.00%	(400)
Revenue Total	(400)	(400)	0.00%	(400)
Beginning Carryover	0	0	N/A	0
Ending Carryover	0	0	N/A	0
14 - Finance Tax Levy	502,058	502,058	+7.38%	467,534

2019 Budget Summary		
Department: 14 - Finance	1401 - Finance-Administration	2019 Budget
Expense		
100 - Personnel Services	380,589	380,589
200 - Contractual Services	56,974	56,974
300 - Supplies and Expense	11,226	11,226
500 - Fixed Charges	19,145	19,145
Total Operating Expenditures	467,934	467,934
Expense Total	467,934	467,934
Revenue		
46 - Public Charges for Services	(400)	(400)
Revenue Total	(400)	(400)
Beginning Carryover	0	0
Ending Carryover	0	0
14 - Finance Tax Levy	467,534	467,534

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)	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Elected	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Non-Represented	2.97	2.97	2.78	3.22	3.84	3.84	3.84	3.84	3.84	3.84
Total	3.97	3.97	3.78	4.22	4.84	4.84	4.84	4.84	4.84	4.84



Department Operating Budget Summary

2020 Budget Summary				
Department: 28 - Treasurer	2801 - Treasurer	2020 Total	Change %	2019 Budget
Expense				
100 - Personnel Services	314,594	314,594	+2.61%	306,602
200 - Contractual Services	67,595	67,595	0.00%	67,595
300 - Supplies and Expense	37,100	37,100	0.00%	37,100
500 - Fixed Charges	41,613	41,613	-0.67%	41,892
Total Operating Expenditures	460,902	460,902	+1.70%	453,189
Expense Total	460,902	460,902	+1.70%	453,189
Revenue				
41 - Taxes	(419,000)	(419,000)	-3.68%	(435,000)
43 - Intergovernmental Revenues	(20,000)	(20,000)	0.00%	(20,000)
46 - Public Charges for Services	(5,025)	(5,025)	0.00%	(5,025)
48 - Miscellaneous Revenues	(20,200)	(20,200)	0.00%	(20,200)
Revenue Total	(464,225)	(464,225)	-3.33%	(480,225)
Beginning Carryover	0	0	N/A	0
Ending Carryover	0	0	N/A	0
28 - Treasurer Tax Levy	(3,323)	(3,323)	-87.71%	(27,036)

2019 Budget Summary		
Department: 28 - Treasurer	2801 - Treasurer	2019 Budget
Expense		
100 - Personnel Services	306,602	306,602
200 - Contractual Services	67,595	67,595
300 - Supplies and Expense	37,100	37,100
500 - Fixed Charges	41,892	41,892
Total Operating Expenditures	453,189	453,189
Expense Total	453,189	453,189
Revenue		
41 - Taxes	(435,000)	(435,000)
43 - Intergovernmental Revenues	(20,000)	(20,000)
46 - Public Charges for Services	(5,025)	(5,025)
48 - Miscellaneous Revenues	(20,200)	(20,200)
Revenue Total	(480,225)	(480,225)
Beginning Carryover	0	0
Ending Carryover	0	0
28 - Treasurer Tax Levy	(27,036)	(27,036)

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)	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
District Attorney	6.78	3.88	3.88	3.88	3.88	3.88	3.88	3.88	3.88	3.88
Victim Witness Services	1.94	1.94	1.94	1.94	1.94	1.94	1.94	1.94	1.95	1.96
Total	8.72	5.82	5.82	5.82	5.82	5.82	5.82	5.82	5.83	5.84



Department Operating Budget Summary

2020 Budget Summary				
Department: 11 - District Attorney	1101 - District Attorney	2020 Total	Change %	2019 Budget
Expense				
100 - Personnel Services	436,698	436,698	+60.53%	272,030
200 - Contractual Services	11,300	11,300	+6.70%	10,590
300 - Supplies and Expense	16,550	16,550	-30.73%	23,892
500 - Fixed Charges	33,688	33,688	+113.66%	15,767
Total Operating Expenditures	498,236	498,236	+54.60%	322,279
Expense Total	498,236	498,236	+54.60%	322,279
Revenue				
45 - Fines, Forfeits and Penalties	(12,000)	(12,000)	0.00%	(12,000)
46 - Public Charges for Services	(9,000)	(9,000)	0.00%	(9,000)
47 - Intergovernmental Charges for Services	(500)	(500)	0.00%	(500)
Revenue Total	(21,500)	(21,500)	0.00%	(21,500)
Beginning Carryover	0	0	N/A	0
Ending Carryover	0	0	N/A	0
11 - District Attorney Tax Levy	476,736	476,736	+58.50%	300,779

2019 Budget Summary		
Department: 11 - District Attorney	1101 - District Attorney	2019 Budget
Expense		
100 - Personnel Services	272,030	272,030
200 - Contractual Services	10,590	10,590
300 - Supplies and Expense	23,892	23,892
500 - Fixed Charges	15,767	15,767
Total Operating Expenditures	322,279	322,279
Expense Total	322,279	322,279
Revenue		
45 - Fines, Forfeits and Penalties	(12,000)	(12,000)
46 - Public Charges for Services	(9,000)	(9,000)
47 - Intergovernmental Charges for Services	(500)	(500)
Revenue Total	(21,500)	(21,500)
Beginning Carryover	0	0
Ending Carryover	0	0
11 - District Attorney Tax Levy	300,779	300,779



Department Operating Budget Summary

2020 Budget Summary					
<u>Department: 32 - Victim Witness</u>	3201 - Victim Witness	3202 - Victim Witness-Task Force	2020 Total	Change %	2019 Budget
Expense					
100 - Personnel Services	143,840		143,840	+2.31%	140,588
200 - Contractual Services	1,375	0	1,375	-12.70%	1,575
300 - Supplies and Expense	4,895	0	4,895	-19.02%	6,045
500 - Fixed Charges	4,526		4,526	-1.35%	4,588
Total Operating Expenditures	154,636	0	154,636	+1.20%	152,796
Expense Total	154,636	0	154,636	+1.20%	152,796
Revenue					
43 - Intergovernmental Revenues	(74,000)	0	(74,000)	+0.95%	(73,300)
45 - Fines, Forfeits and Penalties	(10,000)		(10,000)	0.00%	(10,000)
48 - Miscellaneous Revenues		0	0	0.00%	0
Revenue Total	(84,000)	0	(84,000)	+0.84%	(83,300)
Beginning Carryover	0	6,230	6,230	+4.01%	5,990
Ending Carryover	0	6,230	6,230	0.00%	6,230
32 - Victim Witness Tax Levy	70,636	0	70,636	+1.29%	69,736

2019 Budget Summary			
<u>Department: 32 - Victim Witness</u>	3201 - Victim Witness	3202 - Victim Witness-Task Force	2019 Budget
Expense			
100 - Personnel Services	140,588		140,588
200 - Contractual Services	1,575	0	1,575
300 - Supplies and Expense	6,045	0	6,045
500 - Fixed Charges	4,588		4,588
Total Operating Expenditures	152,796	0	152,796
Expense Total	152,796	0	152,796
Revenue			
43 - Intergovernmental Revenues	(73,300)	0	(73,300)
45 - Fines, Forfeits and Penalties	(10,000)		(10,000)
48 - Miscellaneous Revenues		0	0
Revenue Total	(83,300)	0	(83,300)
Beginning Carryover	0	5,990	5,990
Ending Carryover	0	6,230	6,230
32 - Victim Witness Tax Levy	69,496	240	69,736

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.

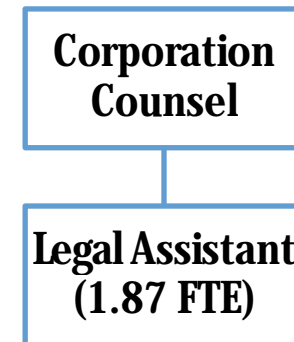
- Prosecute mental and alcohol commitments.
- Pursue guardianships and protective placements when requested by County social workers.

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)	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Total	2.87	2.94	1.97	1.97	1.97	1.97	1.97	1.97	1.97	1.97



Department Operating Budget Summary

2020 Budget Summary				
Department: 09 - Corporation Counsel	0901 - Corporation Counsel	2020 Total	Change %	2019 Budget
Expense				
100 - Personnel Services	290,977	290,977	+1.19%	287,542
200 - Contractual Services	8,785	8,785	+53.32%	5,730
300 - Supplies and Expense	8,715	8,715	-2.24%	8,915
500 - Fixed Charges	8,405	8,405	-0.60%	8,456
Total Operating Expenditures	316,882	316,882	+2.01%	310,643
Expense Total	316,882	316,882	+2.01%	310,643
Revenue				
46 - Public Charges for Services	(5,000)	(5,000)	0.00%	(5,000)
47 - Intergovernmental Charges for Services	(11,000)	(11,000)	-8.33%	(12,000)
Revenue Total	(16,000)	(16,000)	-5.88%	(17,000)
Beginning Carryover	0	0	N/A	0
Ending Carryover	0	0	N/A	0
09 - Corporation Counsel Tax Levy	300,882	300,882	+2.47%	293,643

2019 Budget Summary		
Department: 09 - Corporation Counsel	0901 - Corporation Counsel	2019 Budget
Expense		
100 - Personnel Services	287,542	287,542
200 - Contractual Services	5,730	5,730
300 - Supplies and Expense	8,915	8,915
500 - Fixed Charges	8,456	8,456
Total Operating Expenditures	310,643	310,643
Expense Total	310,643	310,643
Revenue		
46 - Public Charges for Services	(5,000)	(5,000)
47 - Intergovernmental Charges for Services	(12,000)	(12,000)
Revenue Total	(17,000)	(17,000)
Beginning Carryover	0	0
Ending Carryover	0	0
09 - Corporation Counsel Tax Levy	293,643	293,643

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

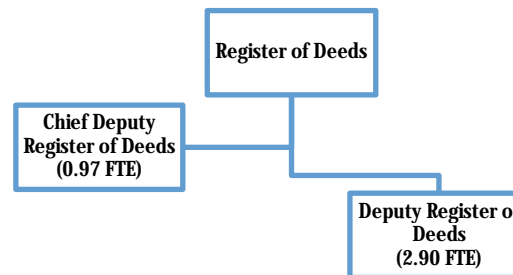
Must register, file, index and maintain the following records:

- 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 statutes and collect fee for the same Wisconsin Statutes 69.21, 59.43 and 45.21



Number of Positions (FTE)	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
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

2020 Budget Summary					
Department: 24 - Register of Deeds	2401 - Register Of Deeds	2402 - Register Of Deeds-Redaction	2020 Total	Change %	2019 Budget
Expense					
100 - Personnel Services	377,419	0	377,419	+1.77%	370,847
200 - Contractual Services	65,033	15,800	80,833	+52.61%	52,968
300 - Supplies and Expense	11,735		11,735	-19.14%	14,513
500 - Fixed Charges	24,848		24,848	-0.19%	24,896
Total Operating Expenditures	479,035	15,800	494,835	+6.82%	463,224
Expense Total	479,035	15,800	494,835	+6.82%	463,224
Revenue					
41 - Taxes	(142,000)		(142,000)	+18.33%	(120,000)
46 - Public Charges for Services	(309,000)	0	(309,000)	-1.21%	(312,800)
48 - Miscellaneous Revenues	(20)		(20)	0.00%	(20)
Revenue Total	(451,020)	0	(451,020)	+4.20%	(432,820)
Beginning Carryover	0	15,800	15,800	+58.30%	9,981
Ending Carryover	0	0	0	-100.00%	9,981
24 - Register of Deeds Tax Levy	28,015	0	28,015	-7.86%	30,404

2019 Budget Summary			
Department: 24 - Register of Deeds	2401 - Register Of Deeds	2402 - Register Of Deeds-Redaction	2019 Budget
Expense			
100 - Personnel Services	370,847	0	370,847
200 - Contractual Services	52,968	0	52,968
300 - Supplies and Expense	14,513		14,513
500 - Fixed Charges	24,896		24,896
Total Operating Expenditures	463,224	0	463,224
Expense Total	463,224	0	463,224
Revenue			
41 - Taxes	(120,000)		(120,000)
46 - Public Charges for Services	(312,800)	0	(312,800)
48 - Miscellaneous Revenues	(20)		(20)
Revenue Total	(432,820)	0	(432,820)
Beginning Carryover	0	9,981	9,981
Ending Carryover	0	9,981	9,981
24 - Register of Deeds Tax Levy	30,404	0	30,404

County Clerk

Statement of Purpose

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

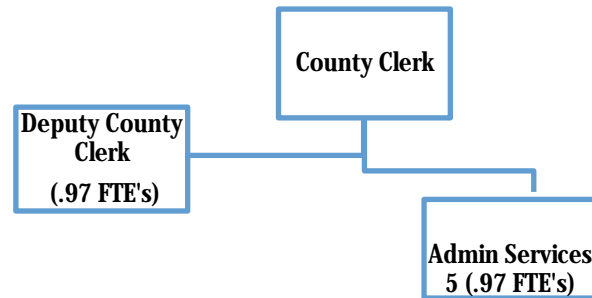
The County Clerk issues marriage licenses, declarations of domestic partnerships, temporary car license plates, timber cutting permits and distributes the state dog licenses to local municipal treasurers. The Clerk accepts applications for Passports. This department is the filing agent for Farmland Preservation 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)	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Elected	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Non-Represented	1.94	1.94	2.40	2.40	2.39	2.39	2.39	2.39	2.39	2.39
Total	2.94	2.94	3.40	3.40	3.39	3.39	3.39	3.39	3.39	3.39



Department Operating Budget Summary

2020 Budget Summary								
Department: 06 - County Clerk	0601 - County Clerk-Administration	0602 - County Clerk-Postage Meter	0603 - County Clerk-Elections	0604 - County Clerk-Info & Comm	0605 - Committees & Commissions	2020 Total	Change %	2019 Budget
Expense								
100 - Personnel Services	246,979		1,391		144,001	392,371	+1.62%	386,102
200 - Contractual Services	7,830			18,000	4,260	30,090	-2.08%	30,730
300 - Supplies and Expense	22,825	7,500	106,200	500	53,450	190,475	+25.71%	151,519
500 - Fixed Charges	28,216	6,500				34,716	-0.40%	34,857
Total Operating Expenditures	305,850	14,000	107,591	18,500	201,711	647,652	+7.37%	603,208
800 - Capital Outlay	52,350					52,350	0.00%	0
900 - Other Financing Uses	0					0	0.00%	0
Expense Total	358,200	14,000	107,591	18,500	201,711	700,002	+16.05%	603,208
Revenue								
44 - Licenses and Permits	(19,775)					(19,775)	-11.12%	(22,250)
46 - Public Charges for Services	(36,050)		(7,295)			(43,345)	+8.23%	(40,050)
47 - Intergovernmental Charges for Services	(52,350)					(52,350)	0.00%	0
Revenue Total	(108,175)	0	(7,295)	0	0	(115,470)	+85.35%	(62,300)
Beginning Carryover	0	0	297,347	0	0	297,347	+20.82%	246,100
Ending Carryover	0	0	272,051	0	0	272,051	-1.20%	275,347
06 - County Clerk Tax Levy	250,025	14,000	75,000	18,500	201,711	559,236	-1.92%	570,155

2019 Budget Summary						
Department: 06 - County Clerk	0601 - County Clerk-Administration	0602 - County Clerk-Postage Meter	0603 - County Clerk-Elections	0604 - County Clerk-Info & Comm	0605 - Committees & Commissions	2019 Budget
Expense						
100 - Personnel Services	243,168		656		142,278	386,102
200 - Contractual Services	8,330			18,000	4,400	30,730
300 - Supplies and Expense	22,972	7,500	50,297	500	70,250	151,519
500 - Fixed Charges	28,357	6,500				34,857
Total Operating Expenditures	302,827	14,000	50,953	18,500	216,928	603,208
800 - Capital Outlay	0					0
900 - Other Financing Uses	0					0
Expense Total	302,827	14,000	50,953	18,500	216,928	603,208
Revenue						
44 - Licenses and Permits	(22,250)					(22,250)
46 - Public Charges for Services	(34,850)		(5,200)			(40,050)
47 - Intergovernmental Charges for Services	0					0
Revenue Total	(57,100)	0	(5,200)	0	0	(62,300)
Beginning Carryover	0	0	246,100	0	0	246,100
Ending Carryover	0	0	275,347	0	0	275,347
06 - County Clerk Tax Levy	245,727	14,000	75,000	18,500	216,928	570,155

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

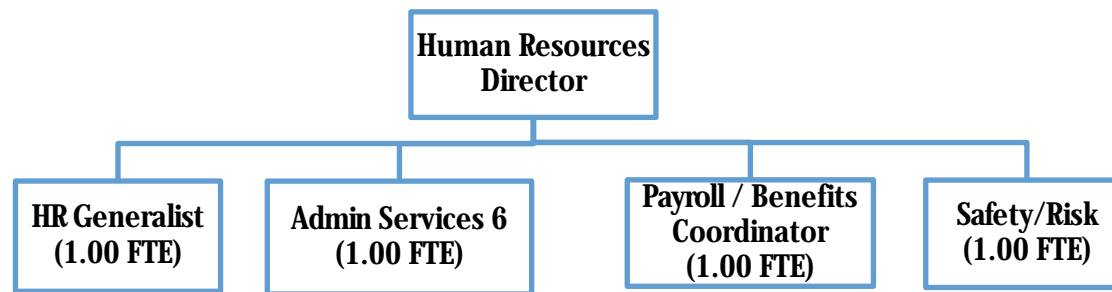
In keeping with this Mission, the Wood County Human Resources Department is committed to:

- 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)	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Total	5.00	4.00	5.06	5.06	5.06	5.06	4.06	4.06	4.06	4.06



Department Operating Budget Summary

2020 Budget Summary										
<u>Department: 17 - Human Resources</u>	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	2020 Total	Change %	2019 Budget
Expense										
100 - Personnel Services			367,309	0	4,667	23,005	69,016	463,998	-6.48%	496,145
200 - Contractual Services	254,000	30,000	113,755	8,000	120,660	0	33,510	559,925	+10.58%	506,349
300 - Supplies and Expense	10,279,725		21,685	4,000	62,545	500	333,700	10,702,155	-3.48%	11,087,756
500 - Fixed Charges	2,029,982		15,858		1,716	583,000	31,240	2,661,796	-12.55%	3,043,640
700 - Grants and Contributions			7,000					7,000	0.00%	7,000
Total Operating Expenditures	12,563,707	30,000	525,607	12,000	189,588	606,505	467,466	14,394,874	-4.93%	15,140,890
900 - Other Financing Uses	190,126							190,126	-49.60%	377,267
Expense Total	12,753,833	30,000	525,607	12,000	189,588	606,505	467,466	14,585,000	-6.01%	15,518,157
Revenue										
46 - Public Charges for Services	(1,557,076)		0					(1,557,076)	+3.78%	(1,500,367)
47 - Intergovernmental Charges for Services	(10,250,800)					(500,000)	(568,315)	(11,319,115)	-4.47%	(11,848,811)
48 - Miscellaneous Revenues	(945,975)		0			(12,000)		(957,975)	-33.93%	(1,449,930)
49 - Other Financing Sources					(190,126)			(190,126)	-49.60%	(377,267)
Revenue Total	(12,753,851)	0	0	0	(190,126)	(512,000)	(568,315)	(14,024,292)	-7.59%	(15,176,375)
Beginning Carryover	4,942,797	90,054	0	0	0	67,856	1,587,426	6,688,133	+8.30%	6,175,370
Ending Carryover	4,942,815	88,254	0	0	538	0	1,688,275	6,719,882	+6.94%	6,283,540
17 - Human Resources Tax Levy	0	28,200	525,607	12,000	0	26,649	0	592,457	+31.67%	449,952

2019 Budget Summary									
<u>Department: 17 - Human Resources</u>	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	2019 Budget	
Expense									
100 - Personnel Services			359,045	0	17,385	29,929	89,786	496,145	
200 - Contractual Services	295,883	30,000	15,835	3,000	128,221	0	33,410	506,349	
300 - Supplies and Expense	10,502,636		17,925	3,000	229,945	500	333,750	11,087,756	
500 - Fixed Charges	2,411,653		15,949		1,716	583,000	31,322	3,043,640	
700 - Grants and Contributions			7,000					7,000	
Total Operating Expenditures	13,210,172	30,000	415,754	6,000	377,267	613,429	488,268	15,140,890	
900 - Other Financing Uses	377,267							377,267	
Expense Total	13,587,439	30,000	415,754	6,000	377,267	613,429	488,268	15,518,157	
Revenue									
46 - Public Charges for Services	(1,500,367)		0					(1,500,367)	
47 - Intergovernmental Charges for Services	(10,782,088)					(498,408)	(568,315)	(11,848,811)	
48 - Miscellaneous Revenues	(1,437,928)		(2)			(12,000)		(1,449,930)	
49 - Other Financing Sources					(377,267)			(377,267)	
Revenue Total	(13,720,383)	0	(2)	0	(377,267)	(510,408)	(568,315)	(15,176,375)	
Beginning Carryover	3,945,745	89,341	0	0	0	103,021	2,037,263	6,175,370	
Ending Carryover	4,078,689	87,541	0	0	0	0	2,117,310	6,283,540	
17 - Human Resources Tax Levy	0	28,200	415,752	6,000	0	0	0	449,952	

Coroner

Statement of Purpose

The Coroner Office is dedicated to providing professional, accurate, and efficient medicolegal 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 disinterment's are authorized by the Coroner.



Number of Positions (FTE)	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Total	0.66	0.66	0.50	0.69	0.66	0.66	0.63	0.53	0.53	0.53



Department Operating Budget Summary

2020 Budget Summary				
Department: 36 - Coroner	3601 - Coroner	2020 Total	Change %	2019 Budget
Expense				
100 - Personnel Services	116,734	116,734	+4.09%	112,145
200 - Contractual Services	31,010	31,010	-5.72%	32,890
300 - Supplies and Expense	11,110	11,110	-14.34%	12,970
500 - Fixed Charges	1,354	1,354	-47.96%	2,602
Total Operating Expenditures	160,208	160,208	-0.25%	160,607
Expense Total	160,208	160,208	-0.25%	160,607
Revenue				
46 - Public Charges for Services	(75,000)	(75,000)	0.00%	(75,000)
Revenue Total	(75,000)	(75,000)	0.00%	(75,000)
Beginning Carryover	0	0	N/A	0
Ending Carryover	0	0	N/A	0
36 - Coroner Tax Levy	85,208	85,208	-0.47%	85,607

2019 Budget Summary		
Department: 36 - Coroner	3601 - Coroner	2019 Budget
Expense		
100 - Personnel Services	112,145	112,145
200 - Contractual Services	32,890	32,890
300 - Supplies and Expense	12,970	12,970
500 - Fixed Charges	2,602	2,602
Total Operating Expenditures	160,607	160,607
Expense Total	160,607	160,607
Revenue		
46 - Public Charges for Services	(75,000)	(75,000)
Revenue Total	(75,000)	(75,000)
Beginning Carryover	0	0
Ending Carryover	0	0
36 - Coroner Tax Levy	85,607	85,607

Maintenance

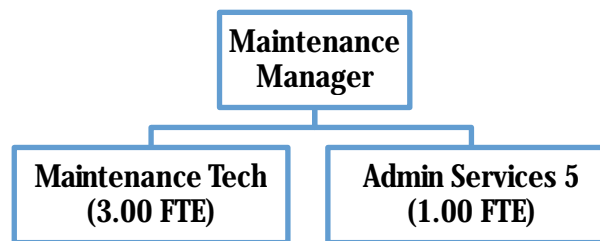
Statement of Purpose

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)	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Total	5.00	5.53	5.53	4.30	4.31	4.31	4.31	4.30	4.30	4.30



Department Operating Budget Summary

2020 Budget Summary										
Department: 19 - Maintenance	1901 - Maintenance- Courthouse & Jail	1903 - Maintenance- Unified Building	1904 - Maintenance- Joint Use Building	1905 - Maintenance- Sheriff Lockup	1906 - Maintenance- CBRFs	1907 - Maintenance- Purchasing	1908 - Maintenance- River Block	2020 Total	Change %	2019 Budget
Expense										
100 - Personnel Services	277,702					0	134,285	411,987	-1.57%	418,550
200 - Contractual Services	416,945	9,250	11,050	4,300	0	450	226,700	668,695	-5.03%	704,100
300 - Supplies and Expense	77,280		200	150	0	875	32,000	110,505	-3.03%	113,960
500 - Fixed Charges	29,850	938	938	938	0	3,819	6,936	43,419	-4.18%	45,311
600 - Debt Service	240							240	0.00%	240
Total Operating Expenditures	802,017	10,188	12,188	5,388	0	5,144	399,921	1,234,846	-3.69%	1,282,161
800 - Capital Outlay	205,000						75,000	280,000	-36.36%	440,000
900 - Other Financing Uses	(179,796)	(10,022)	(4,272)	10,528	(3,450)		187,012	0	0.00%	0
Expense Total	827,221	166	7,916	15,916	(3,450)	5,144	661,933	1,514,846	-12.04%	1,722,161
Revenue										
47 - Intergovernmental Charges for Services	(908,643)	0	(8,000)	(16,000)			(600,708)	(1,533,351)	+1.31%	(1,513,467)
48 - Miscellaneous Revenues	(750)				0		0	(750)	-6.25%	(800)
Revenue Total	(909,393)	0	(8,000)	(16,000)	0	0	(600,708)	(1,534,101)	+1.31%	(1,514,267)
Beginning Carryover	541,023	867	(1,421)	(925)	4,271	0	187,012	730,827	-17.58%	886,759
Ending Carryover	623,195	701	(1,337)	(841)	7,721	0	125,788	755,227	+3.19%	731,871
19 - Maintenance Tax Levy	0	0	0	0	0	5,144	0	5,145	-90.29%	53,006

2019 Budget Summary								
Department: 19 - Maintenance	1901 - Maintenance- Courthouse & Jail	1903 - Maintenance- Unified Building	1904 - Maintenance- Joint Use Building	1905 - Maintenance- Sheriff Lockup	1906 - Maintenance- CBRFs	1907 - Maintenance- Purchasing	1908 - Maintenance- River Block	2019 Budget
Expense								
100 - Personnel Services	243,934					47,908	126,708	418,550
200 - Contractual Services	434,950	9,000	11,050	4,300	3,150	450	241,200	704,100
300 - Supplies and Expense	77,496		200	150	300	814	35,000	113,960
500 - Fixed Charges	31,055	1,022	1,022	1,022	0	3,834	7,356	45,311
600 - Debt Service	240							240
Total Operating Expenditures	787,675	10,022	12,272	5,472	3,450	53,006	410,264	1,282,161
800 - Capital Outlay	440,000						0	440,000
900 - Other Financing Uses	(179,796)	(10,022)	(4,272)	10,528	(3,450)		187,012	0
Expense Total	1,047,879	0	8,000	16,000	0	53,006	597,276	1,722,161
Revenue								
47 - Intergovernmental Charges for Services	(892,191)	0	(8,000)	(16,000)			(597,276)	(1,513,467)
48 - Miscellaneous Revenues	(800)				0		0	(800)
Revenue Total	(892,991)	0	(8,000)	(16,000)	0	0	(597,276)	(1,514,267)
Beginning Carryover	886,759	0	0	0	0	0	0	886,759
Ending Carryover	731,871	0	0	0	0	0	0	731,871
19 - Maintenance Tax Levy	0	0	0	0	0	53,006	0	53,006

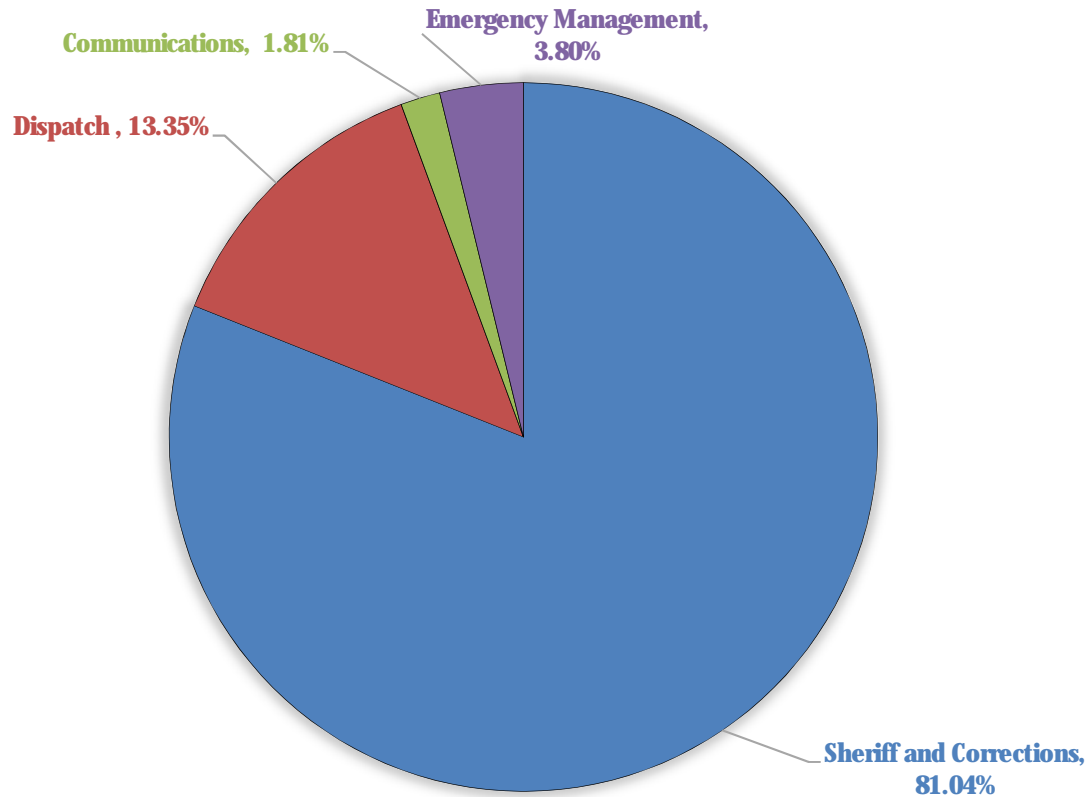
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PUBLIC SAFETY

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2020 Expense Budget by Activity

Detail by Percentage of Public Safety Expenditures



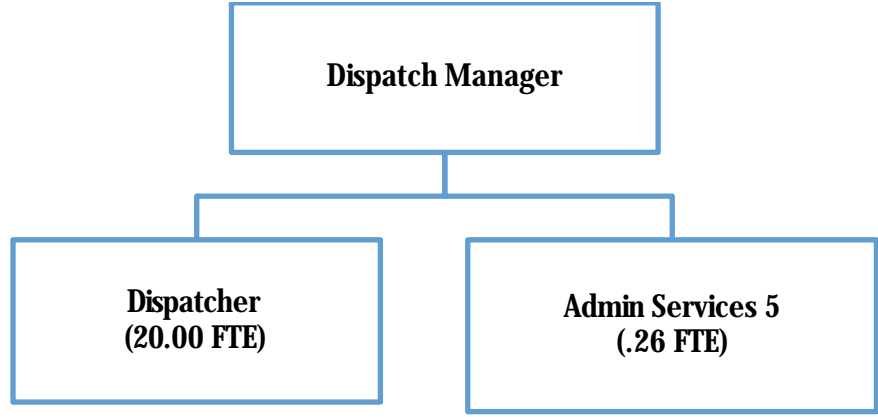
Public Safety Percentage of total 2020 Adopted Budget Expenditures by Function

11.35%

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)	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Total	21.26	21.14	21.16	21.26	21.26	21.26	21.26	21.26	21.26	21.26



Department Operating Budget Summary

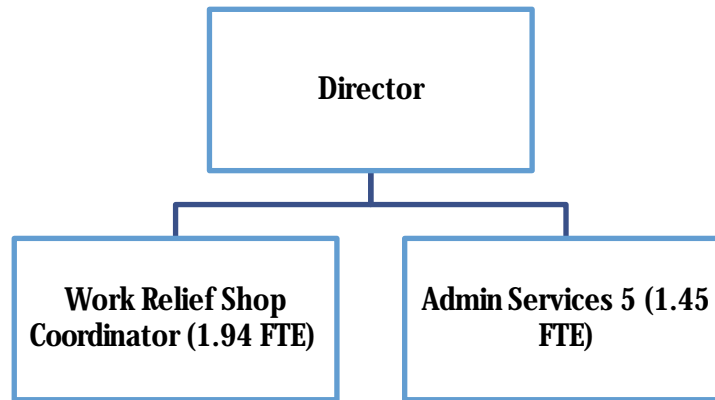
Department: 08 - Dispatch	2020 Budget Summary			
	0809 - Disptach	2020 Total	Change %	2019 Budget
Expense				
100 - Personnel Services	1,708,974	1,708,974	+0.81%	1,695,268
200 - Contractual Services	48,775	48,775	+2.52%	47,575
300 - Supplies and Expense	22,250	22,250	-0.28%	22,313
500 - Fixed Charges	38,936	38,936	+6.51%	36,555
Total Operating Expenditures	1,818,935	1,818,935	+0.96%	1,801,711
Expense Total	1,818,935	1,818,935	+0.96%	1,801,711
Revenue				
47 - Intergovernmental Charges for Services	(2,500)	(2,500)	0.00%	(2,500)
Revenue Total	(2,500)	(2,500)	0.00%	(2,500)
Beginning Carryover	0	0	N/A	0
Ending Carryover	0	0	N/A	0
08 - Dispatch Tax Levy	1,816,435	1,816,435	+0.96%	1,799,211

Department: 08 - Dispatch	2019 Budget Summary	
	0809 - Disptach	2019 Budget
Expense		
100 - Personnel Services	1,695,268	1,695,268
200 - Contractual Services	47,575	47,575
300 - Supplies and Expense	22,313	22,313
500 - Fixed Charges	36,555	36,555
Total Operating Expenditures	1,801,711	1,801,711
Expense Total	1,801,711	1,801,711
Revenue		
47 - Intergovernmental Charges for Services	(2,500)	(2,500)
Revenue Total	(2,500)	(2,500)
Beginning Carryover	0	0
Ending Carryover	0	0
08 - Dispatch Tax Levy	1,799,211	1,799,211

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)	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Total	4.39	5.61	6.61	6.61	6.61	6.61	6.61	6.61	6.61	6.61



Department Operating Budget Summary

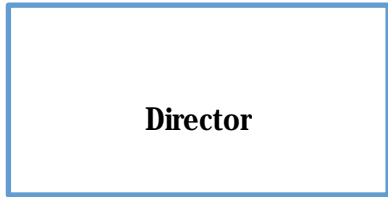
2020 Budget Summary								
Department: 13 - Emergency Management	1301 - Emergency Management-Sara Title III	1302 - Emergency Management-Administration	1303 - Emergency Management-Building Numbering	1304 - Emergency Management-Work Relief	1306 - Emergency Management-Highway Safety	2020 Total	Change %	2019 Budget
Expense								
100 - Personnel Services	37,577	231,678		165,868		435,123	+2.27%	425,484
200 - Contractual Services	5,100	8,950		350		14,400	-0.21%	14,430
300 - Supplies and Expense	10,730	5,300	3,000	8,200		27,230	-21.13%	34,525
500 - Fixed Charges		32,401		8,000		40,401	+1.38%	39,851
Total Operating Expenditures	53,407	278,329	3,000	182,418		517,154	+0.56%	514,290
800 - Capital Outlay		1,000				1,000	-94.38%	17,800
Expense Total	53,407	279,329	3,000	182,418		518,154	-2.62%	532,090
Revenue								
43 - Intergovernmental Revenues	(33,250)	(60,000)				(93,250)	0.00%	(93,250)
46 - Public Charges for Services		(100)				(100)	0.00%	(100)
47 - Intergovernmental Charges for Services		(5,600)	(3,350)	(10,800)		(19,750)	-15.42%	(23,350)
48 - Miscellaneous Revenues		(500)		(2,000)	0	(2,500)	0.00%	(2,500)
Revenue Total	(33,250)	(66,200)	(3,350)	(12,800)	0	(115,600)	-3.02%	(119,200)
Beginning Carryover	0	0	8,447	0	0	8,447	-10.07%	9,393
Ending Carryover	0	0	8,797	0	0	8,797	-9.71%	9,743
13 - Emergency Management Tax Levy	20,157	213,129	0	169,618	0	402,904	-2.50%	413,240

2019 Budget Summary						
Department: 13 - Emergency Management	1301 - Emergency Management-Sara Title III	1302 - Emergency Management-Administration	1303 - Emergency Management-Building Numbering	1304 - Emergency Management-Work Relief	1306 - Emergency Management-Highway Safety	2019 Budget
Expense						
100 - Personnel Services	36,934	226,539		162,011		425,484
200 - Contractual Services	5,100	8,980		350		14,430
300 - Supplies and Expense	10,773	5,436	3,000	15,316		34,525
500 - Fixed Charges		31,851		8,000		39,851
Total Operating Expenditures	52,807	272,806	3,000	185,677		514,290
800 - Capital Outlay		17,800				17,800
Expense Total	52,807	290,606	3,000	185,677		532,090
Revenue						
43 - Intergovernmental Revenues	(33,250)	(60,000)				(93,250)
46 - Public Charges for Services		(100)				(100)
47 - Intergovernmental Charges for Services		(5,800)	(3,350)	(14,200)		(23,350)
48 - Miscellaneous Revenues		(500)		(2,000)		(2,500)
Revenue Total	(33,250)	(66,400)	(3,350)	(16,200)		(119,200)
Beginning Carryover	0	0	9,393	0		9,393
Ending Carryover	0	0	9,743	0		9,743
13 - Emergency Management Tax Levy	19,557	224,206	0	169,477	0	413,240

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)	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Total	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00



Department Operating Budget Summary

Department: 10 - Communications Department	2020 Budget Summary			
	1001 - Communications Department	2020 Total	Change %	2019 Budget
Expense				
100 - Personnel Services	132,450	132,450	+11.87%	118,394
200 - Contractual Services	98,550	98,550	+0.31%	98,250
300 - Supplies and Expense	1,990	1,990	+2.26%	1,946
500 - Fixed Charges	12,954	12,954	0.00%	12,954
Total Operating Expenditures	245,944	245,944	+6.22%	231,544
Expense Total	245,944	245,944	+6.22%	231,544
Revenue				
48 - Miscellaneous Revenues	(78,000)	(78,000)	-11.36%	(88,000)
Revenue Total	(78,000)	(78,000)	-11.36%	(88,000)
Beginning Carryover	10,853	10,853	0.00%	10,853
Ending Carryover	10,853	10,853	-46.32%	20,218
10 - Communications Department Tax Levy	167,944	167,944	+9.83%	152,909

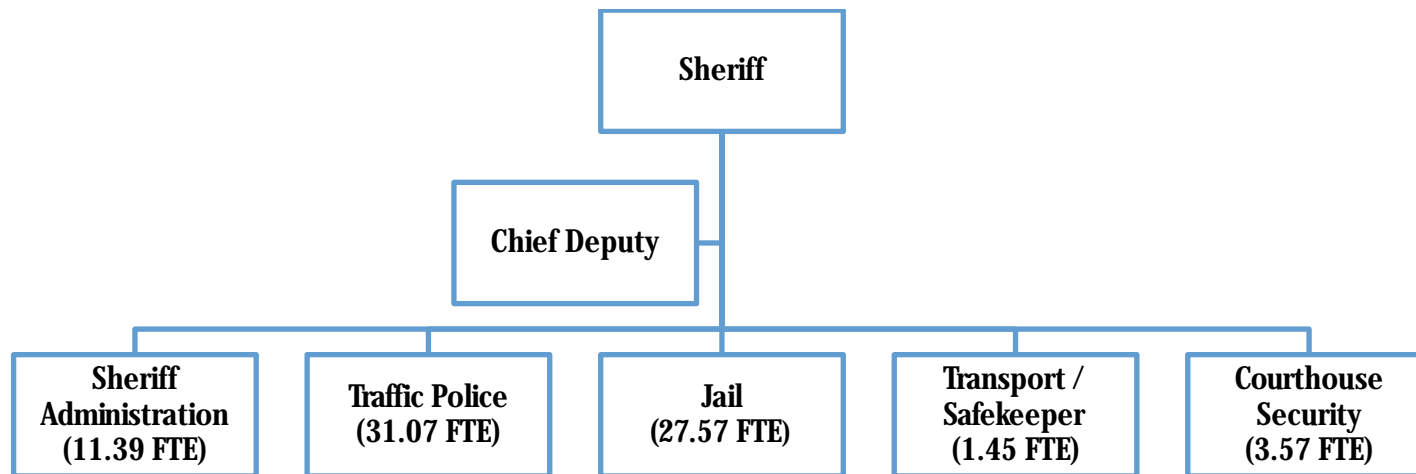
Department: 10 - Communications Department	2019 Budget Summary	
	1001 - Communications Department	2019 Budget
Expense		
100 - Personnel Services	118,394	118,394
200 - Contractual Services	98,250	98,250
300 - Supplies and Expense	1,946	1,946
500 - Fixed Charges	12,954	12,954
Total Operating Expenditures	231,544	231,544
Expense Total	231,544	231,544
Revenue		
48 - Miscellaneous Revenues	(88,000)	(88,000)
Revenue Total	(88,000)	(88,000)
Beginning Carryover	10,853	10,853
Ending Carryover	20,218	20,218
10 - Communications Department Tax Levy	152,909	152,909

Sheriff

Statement of Purpose

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

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



Number of Positions (FTE)	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Total	77.05	72.71	75.61	75.61	75.70	75.70	75.35	74.13	75.16	75.16



Department Operating Budget Summary

2020 Budget Summary								
<u>Department: 25 - Sheriff</u>	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	2509 - Sheriff-Trust
Expense								
100 - Personnel Services	1,499,470	34,008	3,343,848		2,180,695	53,242		
200 - Contractual Services	365,055			1,000	510,000	1,341,375	221,737	
300 - Supplies and Expense	95,000	1,000	41,000	0	142,900	1,000		0
500 - Fixed Charges	502,064							
700 - Grants and Contributions	1,500							
Total Operating Expenditures	2,463,089	35,008	3,384,848	1,000	2,833,595	1,395,617	221,737	0
800 - Capital Outlay	247,729							
900 - Other Financing Uses							341,000	
Expense Total	2,710,818	35,008	3,384,848	1,000	2,833,595	1,395,617	562,737	0
Revenue								
43 - Intergovernmental Revenues	(16,000)	(18,000)	(10,000)		(120,000)			
46 - Public Charges for Services	(131,275)		(31,000)		(102,000)		(327,678)	
47 - Intergovernmental Charges for Services	(39,000)		(10,000)					
48 - Miscellaneous Revenues	(10,000)				0			0
49 - Other Financing Sources					(341,000)			
Revenue Total	(196,275)	(18,000)	(51,000)	0	(563,000)	0	(327,678)	0
Beginning Carryover	0	46,450	0	0	0	0	364,587	0
Ending Carryover	0	29,442	0	0	0	0	129,528	0
25 - Sheriff Tax Levy	2,514,543	0	3,333,848	1,000	2,270,595	1,395,617	0	0

2019 Budget Summary								
<u>Department: 25 - Sheriff</u>	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	2509 - Sheriff-Trust
Expense								
100 - Personnel Services	1,556,073	33,541	3,164,219		2,132,949	45,872		
200 - Contractual Services	347,090			500	495,000	1,341,375	221,737	
300 - Supplies and Expense	103,250	1,000	28,200	500	113,900	1,000		0
500 - Fixed Charges	500,447							
700 - Grants and Contributions	1,500							
Total Operating Expenditures	2,508,360	34,541	3,192,419	1,000	2,741,849	1,388,247	221,737	0
800 - Capital Outlay	245,086							
900 - Other Financing Uses							310,000	
Expense Total	2,753,446	34,541	3,192,419	1,000	2,741,849	1,388,247	531,737	0
Revenue								
43 - Intergovernmental Revenues	(105,326)	(18,000)	(27,000)		(100,000)			
46 - Public Charges for Services	(127,350)		(30,000)		(101,975)		(327,678)	
47 - Intergovernmental Charges for Services	(39,000)		(10,000)					
48 - Miscellaneous Revenues	(120,000)				0			0
49 - Other Financing Sources					(310,000)			
Revenue Total	(391,676)	(18,000)	(67,000)	0	(511,975)	0	(327,678)	0
Beginning Carryover	0	59,884	0	0	0	0	264,505	0
Ending Carryover	0	43,343	0	0	0	0	60,446	0
25 - Sheriff Tax Levy	2,361,770	0	3,125,419	1,000	2,229,874	1,388,247	0	0



Department Operating Budget Summary

2020 Budget Summary					
<u>Department: 25 - Sheriff</u>	2510 - Sheriff-Jail Surchage	2511 - Sheriff-Courthouse Security	2020 Total	Change %	2019 Budget
Expense					
100 - Personnel Services		350,756	7,462,020	+7.64%	6,932,654
200 - Contractual Services	90,000	906	2,530,073	+1.38%	2,495,702
300 - Supplies and Expense	10,000	2,000	292,900	+13.59%	257,850
500 - Fixed Charges		1,620	503,684	+0.65%	500,447
700 - Grants and Contributions			1,500	0.00%	1,500
Total Operating Expenditures	100,000	355,282	10,790,177	+5.91%	10,188,153
800 - Capital Outlay			247,729	+1.08%	245,086
900 - Other Financing Uses			341,000	+10.00%	310,000
Expense Total	100,000	355,282	11,378,906	+5.92%	10,743,239
Revenue					
43 - Intergovernmental Revenues			(164,000)	-34.49%	(250,326)
46 - Public Charges for Services	(31,000)		(622,953)	+0.15%	(622,003)
47 - Intergovernmental Charges for Services			(49,000)	0.00%	(49,000)
48 - Miscellaneous Revenues			(10,000)	-91.67%	(120,000)
49 - Other Financing Sources			(341,000)	+10.00%	(310,000)
Revenue Total	(31,000)	0	(1,186,953)	-12.16%	(1,351,329)
Beginning Carryover	114,720	0	525,757	+26.20%	416,598
Ending Carryover	45,720	0	204,690	+56.25%	130,998
25 - Sheriff Tax Levy	0	355,282	9,870,886	+8.40%	9,106,310

2019 Budget Summary			
<u>Department: 25 - Sheriff</u>	2510 - Sheriff-Jail Surchage	2511 - Sheriff-Courthouse Security	2019 Budget
Expense			
100 - Personnel Services		0	6,932,654
200 - Contractual Services	90,000	0	2,495,702
300 - Supplies and Expense	10,000	0	257,850
500 - Fixed Charges		0	500,447
700 - Grants and Contributions			1,500
Total Operating Expenditures	100,000	0	10,188,153
800 - Capital Outlay			245,086
900 - Other Financing Uses			310,000
Expense Total	100,000	0	10,743,239
Revenue			
43 - Intergovernmental Revenues			(250,326)
46 - Public Charges for Services	(35,000)		(622,003)
47 - Intergovernmental Charges for Services			(49,000)
48 - Miscellaneous Revenues			(120,000)
49 - Other Financing Sources			(310,000)
Revenue Total	(35,000)	0	(1,351,329)
Beginning Carryover	92,209	0	416,598
Ending Carryover	27,209	0	130,998
25 - Sheriff Tax Levy	0	0	9,106,310

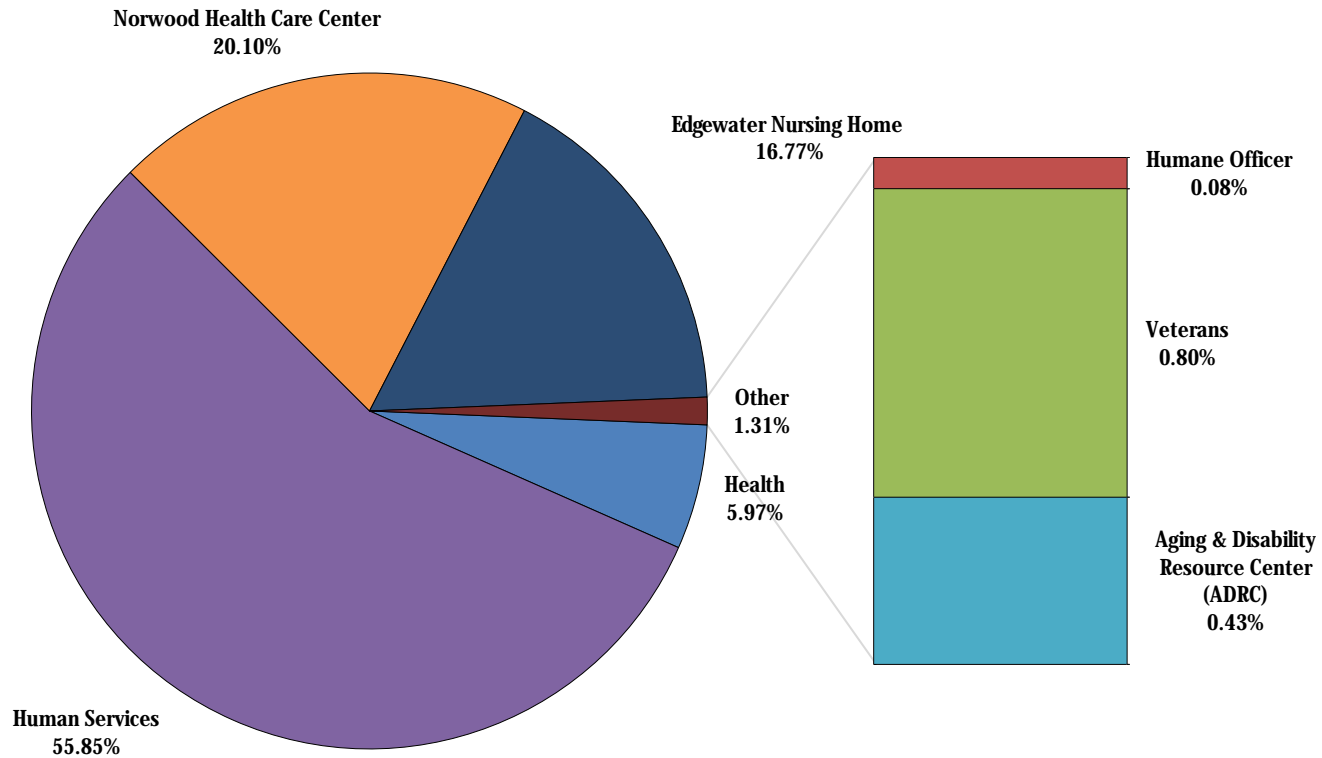
HEALTH AND SOCIAL SERVICES

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2020 Expense Budget by Activity

Detail by Percentage of Health & Human Services Expenditures

Wood County 2020 Adopted Budget Expenditures Health & Human Services



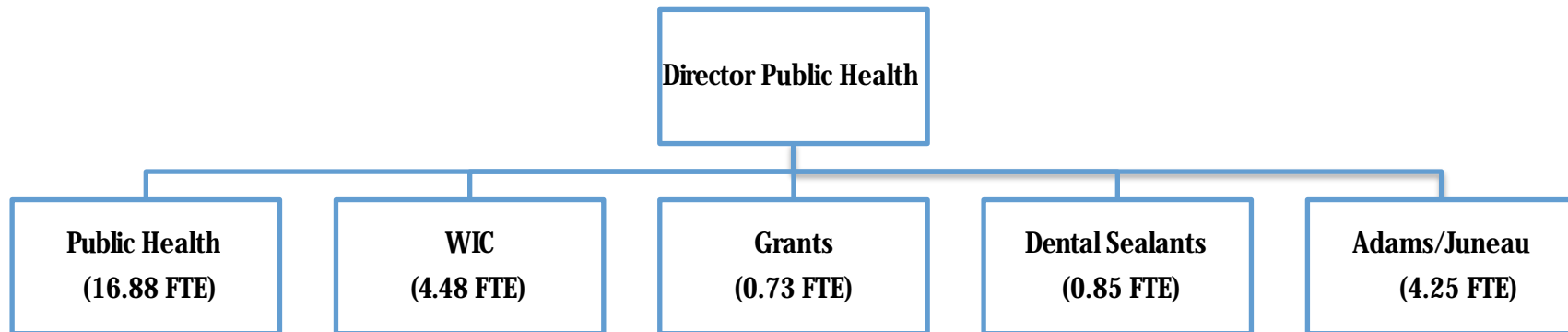
Health & Human Services Percentage of total 2020 Adopted Budget Expenditures by Function

38.22%

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)	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Total	28.19	27.48	28.48	27.96	24.80	24.94	25.30	25.30	25.30	25.34



Department Operating Budget Summary

2020 Budget Summary								
<u>Department: 15 - Health</u>	1501 - Health-Public Health	1502 - Health-WIC	1503 - Health-Consolidated Grants	1504 - Health-Dental Sealants	1506 - Health Sanitation Adams/Juneau	2020 Total	Change %	2019 Budget
Expense								
100 - Personnel Services	1,559,499	322,046	57,035	52,661	315,933	2,307,174	+2.43%	2,252,478
200 - Contractual Services	22,615	16,834	0	30,320	1,435	71,204	+86.75%	38,128
300 - Supplies and Expense	128,258	29,633	13,717	9,022	38,221	218,851	-3.22%	226,133
500 - Fixed Charges	95,866	26,552	193	4,703	5,773	133,087	+1.24%	131,459
Total Operating Expenditures	1,806,238	395,065	70,945	96,706	361,362	2,730,316	+3.10%	2,648,198
Expense Total	1,806,238	395,065	70,945	96,706	361,362	2,730,316	+3.10%	2,648,198
Revenue								
43 - Intergovernmental Revenues	(73,252)	(395,065)	(70,945)		(10,000)	(549,262)	+8.82%	(504,744)
44 - Licenses and Permits	(183,486)				(220,000)	(403,486)	+8.17%	(373,000)
46 - Public Charges for Services	(13,000)			(60,000)		(73,000)	-4.58%	(76,500)
47 - Intergovernmental Charges for Services	(27,200)				(97,000)	(124,200)	+1.59%	(122,258)
48 - Miscellaneous Revenues	(21,500)			(35,000)	0	(56,500)	-24.67%	(75,000)
Revenue Total	(318,438)	(395,065)	(70,945)	(95,000)	(327,000)	(1,206,448)	+4.77%	(1,151,502)
Beginning Carryover	0	4,230	7,555	15,141	187,173	214,099	+26.17%	169,693
Ending Carryover	0	4,230	7,555	13,435	152,811	178,031	+29.83%	137,121
15 - Health Tax Levy	1,487,800	0	0	0	0	1,487,800	+1.62%	1,464,124

2019 Budget Summary						
<u>Department: 15 - Health</u>	1501 - Health-Public Health	1502 - Health-WIC	1503 - Health-Consolidated Grants	1504 - Health-Dental Sealants	1506 - Health Sanitation Adams/Juneau	2019 Budget
Expense						
100 - Personnel Services	1,503,386	308,197	66,032	101,630	273,233	2,252,478
200 - Contractual Services	22,187	14,051	0	810	1,080	38,128
300 - Supplies and Expense	165,796	19,325	1,000	7,550	32,462	226,133
500 - Fixed Charges	107,683	18,227	173	4,664	712	131,459
Total Operating Expenditures	1,799,052	359,800	67,205	114,654	307,487	2,648,198
Expense Total	1,799,052	359,800	67,205	114,654	307,487	2,648,198
Revenue						
43 - Intergovernmental Revenues	(67,978)	(360,000)	(66,766)		(10,000)	(504,744)
44 - Licenses and Permits	(185,000)				(188,000)	(373,000)
46 - Public Charges for Services	(12,500)			(64,000)		(76,500)
47 - Intergovernmental Charges for Services	(24,450)				(97,808)	(122,258)
48 - Miscellaneous Revenues	(45,000)			(30,000)	0	(75,000)
Revenue Total	(334,928)	(360,000)	(66,766)	(94,000)	(295,808)	(1,151,502)
Beginning Carryover	0	4,238	23,110	40,883	101,462	169,693
Ending Carryover	0	4,438	22,671	20,229	89,783	137,121
15 - Health Tax Levy	1,464,124	0	0	0	0	1,464,124

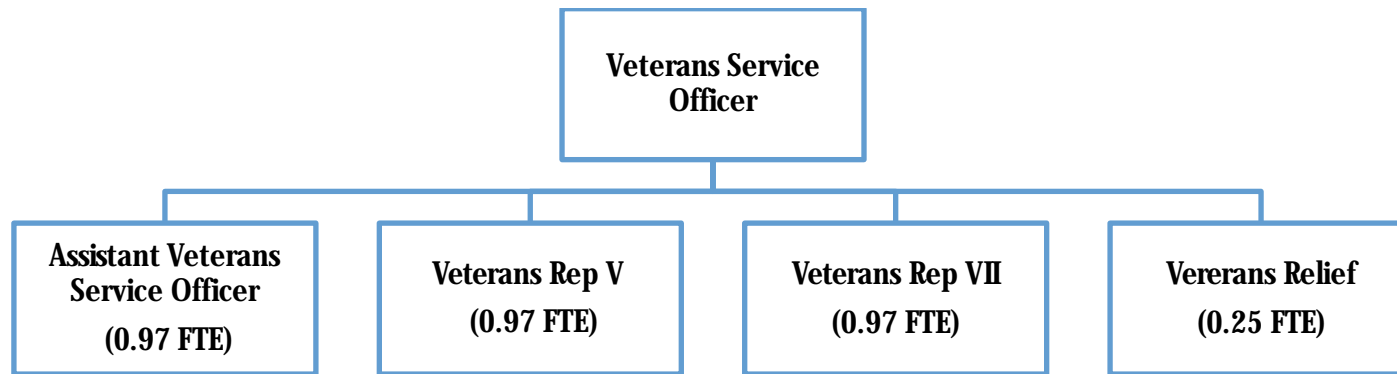
Veterans Services

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 veterans' 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)	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Total	4.16	3.91	3.91	3.91	3.91	3.91	3.91	3.91	3.91	3.91



Department Operating Budget Summary

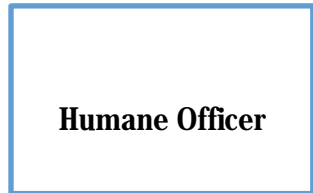
2020 Budget Summary								
Department: 31 - Veterans	3101 - Veterans-Relief	3102 - Veterans-Services	3103 - Veterans-Donation	3104 - Veterans-Care of Veterans	3105 - Veterans-WDVA Grants to Counties	2020 Total	Change %	2019 Budget
Expense								
100 - Personnel Services	1,618	324,380			4,030	330,027	+1.49%	325,186
200 - Contractual Services		1,440			3,240	4,680	-0.02%	4,681
300 - Supplies and Expense	80	3,070	300	2,865	4,230	10,545	-27.09%	14,464
500 - Fixed Charges		14,599				14,599	-0.26%	14,637
700 - Grants and Contributions	6,000					6,000	-32.01%	8,825
Total Operating Expenditures	7,698	343,489	300	2,865	11,500	365,851	-0.53%	367,793
Expense Total	7,698	343,489	300	2,865	11,500	365,851	-0.53%	367,793
Revenue								
43 - Intergovernmental Revenues					(11,500)	(11,500)	0.00%	(11,500)
48 - Miscellaneous Revenues	0		0			0	0.00%	0
Revenue Total	0	0	0	0	(11,500)	(11,500)	0.00%	(11,500)
Beginning Carryover	2,581	0	2,829	0	0	5,410	-3.84%	5,626
Ending Carryover	2,581	0	2,529	0	0	5,110	-470.56%	(1,379)
31 - Veterans Tax Levy	7,698	343,489	0	2,865	0	354,051	+1.36%	349,288

2019 Budget Summary						
Department: 31 - Veterans	3101 - Veterans-Relief	3102 - Veterans-Services	3103 - Veterans-Donation	3104 - Veterans-Care of Veterans	3105 - Veterans-WDVA Grants to Counties	2019 Budget
Expense						
100 - Personnel Services	0	325,186			0	325,186
200 - Contractual Services		1,441			3,240	4,681
300 - Supplies and Expense	411	3,070	300	2,865	7,818	14,464
500 - Fixed Charges		14,637				14,637
700 - Grants and Contributions	8,825					8,825
Total Operating Expenditures	9,236	344,334	300	2,865	11,058	367,793
Expense Total	9,236	344,334	300	2,865	11,058	367,793
Revenue						
43 - Intergovernmental Revenues					(11,500)	(11,500)
48 - Miscellaneous Revenues	0		0			0
Revenue Total	0	0	0	0	(11,500)	(11,500)
Beginning Carryover	2,581	0	3,045	0	0	5,626
Ending Carryover	(4,124)	0	2,745	0	0	(1,379)
31 - Veterans Tax Levy	2,531	344,334	0	2,865	(442)	349,288

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)	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
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

Department: 39 - Humane Officer	2020 Budget Summary			
	3901 - Humane Officer	2020 Total	Change %	2019 Budget
Expense				
100 - Personnel Services	27,990	27,990	+2.18%	27,394
200 - Contractual Services	800	800	-27.27%	1,100
300 - Supplies and Expense	8,150	8,150	+17.98%	6,908
500 - Fixed Charges	106	106	+27.71%	83
Total Operating Expenditures	37,046	37,046	+4.40%	35,485
Expense Total	37,046	37,046	+4.40%	35,485
Revenue				
44 - Licenses and Permits	(10,000)	(10,000)	0.00%	(10,000)
Revenue Total	(10,000)	(10,000)	0.00%	(10,000)
Beginning Carryover	0	0	N/A	0
Ending Carryover	0	0	N/A	0
39 - Humane Officer Tax Levy	27,046	27,046	+6.13%	25,485

Department: 39 - Humane Officer	2019 Budget Summary	
	3901 - Humane Officer	2019 Budget
Expense		
100 - Personnel Services	27,394	27,394
200 - Contractual Services	1,100	1,100
300 - Supplies and Expense	6,908	6,908
500 - Fixed Charges	83	83
Total Operating Expenditures	35,485	35,485
Expense Total	35,485	35,485
Revenue		
44 - Licenses and Permits	(10,000)	(10,000)
Revenue Total	(10,000)	(10,000)
Beginning Carryover	0	0
Ending Carryover	0	0
39 - Humane Officer Tax Levy	25,485	25,485

Human Service

Statement of Purpose

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

Working with people to enhance their quality of life.

Our Values

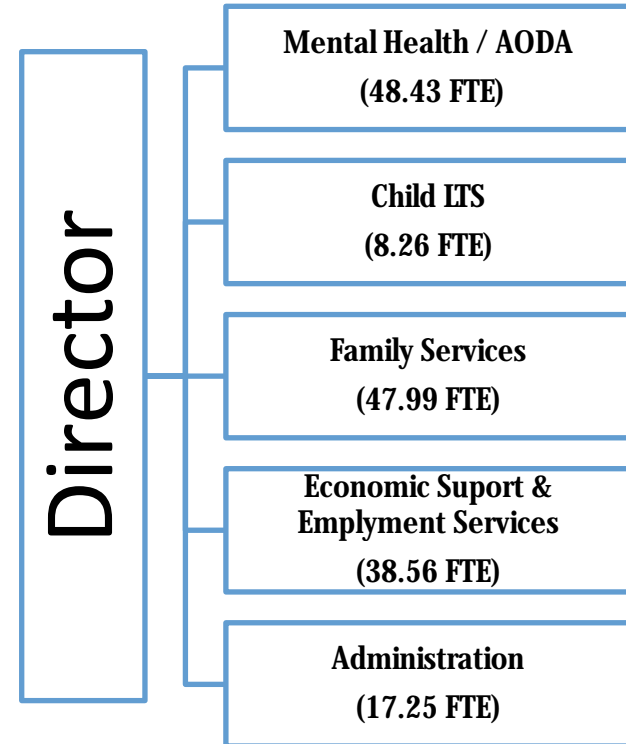
- Teamwork
- Confidentiality
- Self-determination
- Professional integrity
- Non-judgmental respect
- Good physical and emotional health
- Empowerment through education and awareness
- Shared responsibility between agency, clients, and community
- Self-sufficiency

Our Strategy

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

Our Methods

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



Number of Positions (FTE)	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Total	161.49	153.44	146.63	143.50	145.87	141.98	138.91	138.07	139.90	140.84

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
- Mobile crisis services

Children Long-Term Care

Statement of Purpose

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

Program Eligibility and Goals

To provide fair and adequate services to eligible children*.

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

Birth to Three Program

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

Guiding Birth to Three Principles:

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

Support Services Available (based on family needs)

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

Family Support Program

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

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

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

Support and Available Services:

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

Children's Long Term Support Waivers for Developmental Disabilities

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

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

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

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

Family Services

Statement of Purpose

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

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

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

Economic Support and Training

Statement of Purpose

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

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

Administration

Statement of Purpose

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



Department Operating Budget Summary

Department: 40 - Human Services	2020 Budget Summary					
	4001 - Human Services-Child Welfare	4005 - Human Services-Youth Aids	4010 - Human Services-Child Care	4013 - Human Services-Transportation	4020 - Human Services-ESS	4025 - Human Services-FSET
Expense						
100 - Personnel Services	2,367,874	1,590,234	165,445	261,681	1,508,538	820,499
200 - Contractual Services	1,529,999	1,699,500	1,400	16,900	10,428	1,649,696
300 - Supplies and Expense	193,400	69,800	2,400	77,735	10,800	105,956
500 - Fixed Charges				10,234		1,716
700 - Grants and Contributions	240,092					788,000
Total Operating Expenditures	4,331,365	3,359,534	169,245	366,550	1,529,766	3,365,867
800 - Capital Outlay				92,000		
900 - Other Financing Uses	18,187	0	0	17,049	0	0
Expense Total	4,349,552	3,359,534	169,245	475,599	1,529,766	3,365,867
Revenue						
41 - Taxes						
43 - Intergovernmental Revenues	(2,096,850)	(1,332,249)	(203,835)	(229,594)	(1,592,171)	(3,552,587)
46 - Public Charges for Services	(134,562)	(71,574)	(21,000)	(124,625)	0	
47 - Intergovernmental Charges for Services						
48 - Miscellaneous Revenues						
49 - Other Financing Sources				(57,600)		
Revenue Total	(2,231,412)	(1,403,823)	(224,835)	(411,819)	(1,592,171)	(3,552,587)
Beginning Carryover	0	0	0	237,554	0	0
Ending Carryover	0	0	0	237,554	0	0
40 - Human Services Tax Levy	2,118,140	1,955,711	(55,590)	63,780	(62,405)	(186,720)



Department Operating Budget Summary

Department: 40 - Human Services	2020 Budget Summary					
	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	4060 - Human Services-OPC MH
Expense						
100 - Personnel Services	77,007	314,950	19,945	342,759	509,150	1,488,768
200 - Contractual Services	28,000	219,000	52,500	12,500	2,922	215,000
300 - Supplies and Expense	3,800	14,300	550	7,800	11,620	12,475
500 - Fixed Charges					1,041	
700 - Grants and Contributions						
Total Operating Expenditures	108,807	548,250	72,995	363,059	524,733	1,716,243
800 - Capital Outlay						
900 - Other Financing Uses	0					0
Expense Total	108,807	548,250	72,995	363,059	524,733	1,716,243
Revenue						
41 - Taxes						
43 - Intergovernmental Revenues	(115,575)	(146,173)	(55,000)	(45,266)	(260,500)	(482,095)
46 - Public Charges for Services		(115,561)	(1,000)	(305,454)	(46,070)	(506,616)
47 - Intergovernmental Charges for Services						
48 - Miscellaneous Revenues						
49 - Other Financing Sources						
Revenue Total	(115,575)	(261,734)	(56,000)	(350,720)	(306,570)	(988,711)
Beginning Carryover	0	0	0	0	0	0
Ending Carryover	0	0	0	0	0	0
40 - Human Services Tax Levy	(6,768)	286,516	16,995	12,339	218,163	727,532



Department Operating Budget Summary

Department: 40 - Human Services	2020 Budget Summary					
	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
Expense						
100 - Personnel Services	1,405,696	1,071,602		436,882	76,218	
200 - Contractual Services	1,102,302	350	1,344,677	300		126,100
300 - Supplies and Expense	30,240	28,521		11,220	1,065	
500 - Fixed Charges	1,041					
700 - Grants and Contributions		8,000				
Total Operating Expenditures	2,539,279	1,108,473	1,344,677	448,402	77,283	126,100
800 - Capital Outlay						
900 - Other Financing Uses						
Expense Total	2,539,279	1,108,473	1,344,677	448,402	77,283	126,100
Revenue						
41 - Taxes						
43 - Intergovernmental Revenues	(697,773)	(470,355)	(699,293)	(256,134)	(20,000)	(110,838)
46 - Public Charges for Services	(2,357,503)	(121,513)	(177,607)	(258,158)	(134,143)	
47 - Intergovernmental Charges for Services						(73,000)
48 - Miscellaneous Revenues						
49 - Other Financing Sources						
Revenue Total	(3,055,276)	(591,868)	(876,900)	(514,292)	(154,143)	(183,838)
Beginning Carryover	0	0	0	0	0	0
Ending Carryover	0	0	0	0	0	0
40 - Human Services Tax Levy	(515,997)	516,605	467,777	(65,890)	(76,860)	(57,738)



Department Operating Budget Summary

Department: 40 - Human Services	2020 Budget Summary			
	4099 - Human Services- Administration	2020 Total	Change %	2019 Budget
Expense				
100 - Personnel Services	1,374,139	13,831,386	+5.95%	13,054,378
200 - Contractual Services	1,002,138	9,013,712	+4.56%	8,620,382
300 - Supplies and Expense	89,400	671,082	+23.37%	543,939
500 - Fixed Charges	875,241	889,273	-4.16%	927,862
700 - Grants and Contributions		1,036,092	-4.43%	1,084,102
Total Operating Expenditures	3,340,918	25,441,545	+5.00%	24,230,663
800 - Capital Outlay	20,000	112,000	-58.82%	272,000
900 - Other Financing Uses	0	35,236	+42.62%	24,707
Expense Total	3,360,918	25,588,781	+4.33%	24,527,370
Revenue				
41 - Taxes	0	0	-100.00%	0
43 - Intergovernmental Revenues	(1,122,053)	(13,488,341)	+7.74%	(12,519,063)
46 - Public Charges for Services	(41,833)	(4,417,219)	+7.72%	(4,100,756)
47 - Intergovernmental Charges for Services		(73,000)	0.00%	(73,000)
48 - Miscellaneous Revenues	(7,000)	(7,000)	-82.14%	(39,193)
49 - Other Financing Sources		(57,600)	0.00%	(57,600)
Revenue Total	(1,170,886)	(18,043,160)	-25.76%	(16,789,612)
Beginning Carryover	225,000	462,554	-8.87%	507,579
Ending Carryover	225,000	462,554	+3.99%	444,809
40 - Human Services Tax Levy	2,190,032	7,545,621	-1.69%	7,674,988



Department Operating Budget Summary

Department: 40 - Human Services	2019 Budget Summary					
	4001 - Human Services-Child Welfare	4005 - Human Services-Youth Aids	4010 - Human Services-Child Care	4013 - Human Services-Transportation	4020 - Human Services-ESS	4025 - Human Services-FSET
Expense						
100 - Personnel Services	2,040,144	1,584,034	155,382	256,224	1,444,319	791,149
200 - Contractual Services	1,397,639	1,685,061	2,000	24,900	10,928	1,503,526
300 - Supplies and Expense	124,546	74,000	1,800	85,335	11,300	47,500
500 - Fixed Charges				11,107		0
700 - Grants and Contributions	241,902					834,200
Total Operating Expenditures	3,804,231	3,343,095	159,182	377,566	1,466,547	3,176,375
800 - Capital Outlay				72,000		
900 - Other Financing Uses	18,187	0	6	0	0	214
Expense Total	3,822,418	3,343,095	159,188	449,566	1,466,547	3,176,589
Revenue						
41 - Taxes						
43 - Intergovernmental Revenues	(1,647,422)	(1,302,243)	(173,801)	(200,015)	(1,443,736)	(3,416,370)
46 - Public Charges for Services	(117,566)	(79,014)	(1,000)	(104,654)	0	
47 - Intergovernmental Charges for Services						
48 - Miscellaneous Revenues						
49 - Other Financing Sources				(57,600)		
Revenue Total	(1,764,988)	(1,381,257)	(174,801)	(362,269)	(1,443,736)	(3,416,370)
Beginning Carryover	0	0	0	282,579	0	0
Ending Carryover	0	0	0	219,809	0	0
40 - Human Services Tax Levy	2,057,430	1,961,838	(15,613)	24,527	22,811	(239,781)



Department Operating Budget Summary

Department: 40 - Human Services	2019 Budget Summary					
	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	4060 - Human Services-OPC MH
Expense						
100 - Personnel Services	76,256	326,593	80,215	336,452	570,827	1,385,881
200 - Contractual Services	40,000	204,000	94,095	8,500	2,920	119,000
300 - Supplies and Expense	4,000	14,800	7,440	5,350	15,350	12,000
500 - Fixed Charges					959	
700 - Grants and Contributions						
Total Operating Expenditures	120,256	545,393	181,750	350,302	590,056	1,516,881
800 - Capital Outlay						
900 - Other Financing Uses	0					0
Expense Total	120,256	545,393	181,750	350,302	590,056	1,516,881
Revenue						
41 - Taxes						
43 - Intergovernmental Revenues	(139,000)	(146,173)	(161,595)	(34,370)	(311,500)	(425,095)
46 - Public Charges for Services		(109,791)	(6,523)	(299,525)	(55,156)	(456,292)
47 - Intergovernmental Charges for Services						
48 - Miscellaneous Revenues						
49 - Other Financing Sources						
Revenue Total	(139,000)	(255,964)	(168,118)	(333,895)	(366,656)	(881,387)
Beginning Carryover	0	0	0	0	0	0
Ending Carryover	0	0	0	0	0	0
40 - Human Services Tax Levy	(18,744)	289,429	13,632	16,407	223,400	635,494



Department Operating Budget Summary

Department: 40 - Human Services	2019 Budget Summary					
	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
Expense						
100 - Personnel Services	1,244,648	921,954		418,176	83,331	
200 - Contractual Services	1,001,800	28,850	1,393,677	300		126,100
300 - Supplies and Expense	36,768	20,860		9,720	1,270	
500 - Fixed Charges	959					
700 - Grants and Contributions		8,000				
Total Operating Expenditures	2,284,175	979,664	1,393,677	428,196	84,601	126,100
800 - Capital Outlay						
900 - Other Financing Uses						
Expense Total	2,284,175	979,664	1,393,677	428,196	84,601	126,100
Revenue						
41 - Taxes						
43 - Intergovernmental Revenues	(637,773)	(401,505)	(694,293)	(193,881)	(15,000)	(110,838)
46 - Public Charges for Services	(2,057,359)	(66,551)	(234,405)	(298,728)	(164,192)	
47 - Intergovernmental Charges for Services						(73,000)
48 - Miscellaneous Revenues						
49 - Other Financing Sources						
Revenue Total	(2,695,132)	(468,056)	(928,698)	(492,609)	(179,192)	(183,838)
Beginning Carryover	0	0	0	0	0	0
Ending Carryover	0	0	0	0	0	0
40 - Human Services Tax Levy	(410,957)	511,608	464,979	(64,413)	(94,591)	(57,738)



Department Operating Budget Summary

Department: 40 - Human Services	2019 Budget Summary	
	4099 - Human Services-Administration	2019 Budget
Expense		
100 - Personnel Services	1,338,793	13,054,378
200 - Contractual Services	977,086	8,620,382
300 - Supplies and Expense	71,900	543,939
500 - Fixed Charges	914,837	927,862
700 - Grants and Contributions		1,084,102
Total Operating Expenditures	3,302,616	24,230,663
800 - Capital Outlay	200,000	272,000
900 - Other Financing Uses	6,300	24,707
Expense Total	3,508,916	24,527,370
Revenue		
41 - Taxes	0	0
43 - Intergovernmental Revenues	(1,064,453)	(12,519,063)
46 - Public Charges for Services	(50,000)	(4,100,756)
47 - Intergovernmental Charges for Services		(73,000)
48 - Miscellaneous Revenues	(39,193)	(39,193)
49 - Other Financing Sources		(57,600)
Revenue Total	(1,153,646)	(16,789,612)
Beginning Carryover	225,000	507,579
Ending Carryover	225,000	444,809
40 - Human Services Tax Levy	2,355,270	7,674,988

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

Department: 01 - Aging & Disability Resource Center	2020 Budget Summary			
	0103 - ADRC	2020 Total	Change %	2019 Budget
Expense				
300 - Supplies and Expense	0	0	0.00%	0
700 - Grants and Contributions	198,278	198,278	0.00%	198,278
Total Operating Expenditures	198,278	198,278	0.00%	198,278
Expense Total	198,278	198,278	0.00%	198,278
Revenue				
41 - Taxes	0	0	-100.00%	0
Revenue Total	0	0	-100.00%	0
Beginning Carryover	55,256	55,256	0.00%	55,256
Ending Carryover	55,256	55,256	0.00%	55,256
01 - Aging & Disability Resource Center Tax Levy	198,278	198,278	0.00%	198,278

Department: 01 - Aging & Disability Resource Center	2019 Budget Summary	
	0103 - ADRC	2019 Budget
Expense		
300 - Supplies and Expense	0	0
700 - Grants and Contributions	198,278	198,278
Total Operating Expenditures	198,278	198,278
Expense Total	198,278	198,278
Revenue		
41 - Taxes	0	0
Revenue Total	0	0
Beginning Carryover	55,256	55,256
Ending Carryover	55,256	55,256
01 - Aging & Disability Resource Center Tax Levy	198,278	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

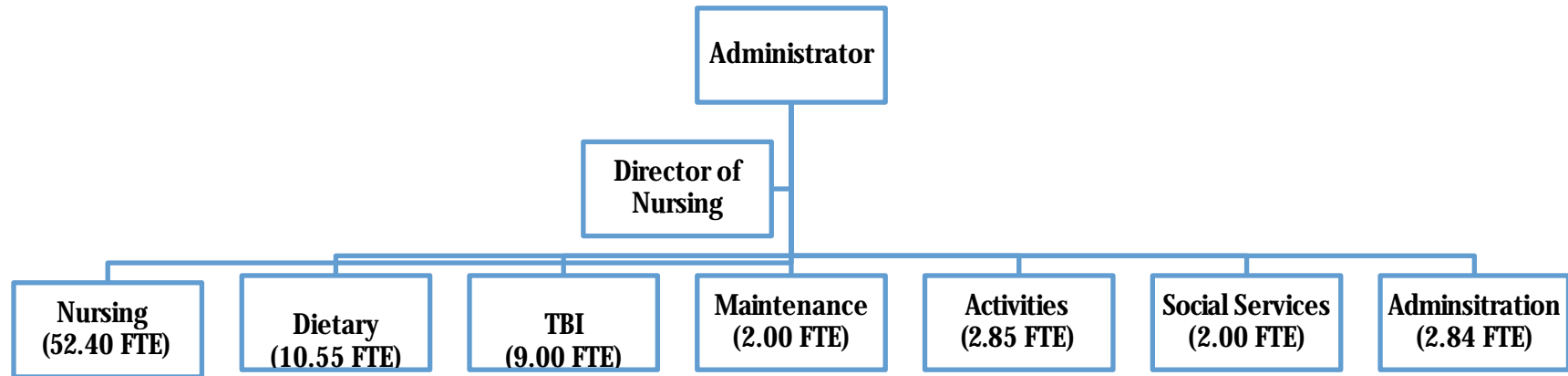
Salon services are provided on Mondays and Tuesdays. Salon services include shampoo and styling, haircuts, perms, color rinses, etc. Appointments can be made through the nurses or social workers. We also have a barber available for the men the second Monday of each month. Haircuts for our male residents 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 weekend 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)	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Total	83.64	83.69	76.39	78.62	97.74	99.24	99.24	99.24	99.24	120.28



Department Operating Budget Summary

2020 Budget Summary												
Department: 12 - Edgewater	1201 - Edgewater-Nursing	1202 - Edgewater-Housekeeping	1203 - Edgewater-Dietary	1204 - Edgewater-Laundry	1205 - Edgewater-Maintenance	1208 - Edgewater-Activities	1209 - Edgewater-Social Services	1210 - Edgewater-Administration	1212 - Wood Haven TBI	2020 Total	Change %	2019 Budget
Expense												
100 - Personnel Services	3,820,707		513,717	0	144,043	162,495	166,302	429,471	653,773	5,890,508	+2.40%	5,752,595
200 - Contractual Services	407,000	117,363	3,500	50,122	227,000	14,730	736	78,004	132,400	1,030,855	-0.53%	1,036,356
300 - Supplies and Expense	192,050	13,000	211,900	4,100	21,450	5,250	1,500	210,785	79,620	739,655	-5.92%	786,210
500 - Fixed Charges								28,845		28,845	-0.11%	28,876
Total Operating Expenditures	4,419,757	130,363	729,117	54,222	392,493	182,475	168,538	747,105	865,793	7,689,863	+1.13%	7,604,037
800 - Capital Outlay					0					0	-100.00%	49,144
900 - Other Financing Uses					0					0	0.00%	0
Expense Total	4,419,757	130,363	729,117	54,222	392,493	182,475	168,538	747,105	865,793	7,689,863	+0.48%	7,653,181
Revenue												
41 - Taxes								0		0	-100.00%	0
46 - Public Charges for Services	(4,904,613)					0	(4,000)		(928,725)	(5,837,338)	+0.03%	(5,835,729)
47 - Intergovernmental Charges for Services	(627,900)									(627,900)	+1.47%	(618,800)
48 - Miscellaneous Revenues	(1,300)		(12,100)		0			0		(13,400)	-2.08%	(13,684)
Revenue Total	(5,533,813)	0	(12,100)	0	0	0	(4,000)	0	(928,725)	(6,478,638)	-14.60%	(6,468,213)
Beginning Carryover	0	0	0	0	0	0	0	0	0	0	N/A	0
Ending Carryover	0	0	0	0	0	0	0	0	0	0	N/A	0
12 - Edgewater Tax Levy	(1,114,056)	130,363	717,017	54,222	392,493	182,475	164,538	747,105	(62,932)	1,211,225	+2.22%	1,184,968

2019 Budget Summary										
Department: 12 - Edgewater	1201 - Edgewater-Nursing	1202 - Edgewater-Housekeeping	1203 - Edgewater-Dietary	1204 - Edgewater-Laundry	1205 - Edgewater-Maintenance	1208 - Edgewater-Activities	1209 - Edgewater-Social Services	1210 - Edgewater-Administration	1212 - Wood Haven TBI	2019 Budget
Expense										
100 - Personnel Services	3,670,553		527,409	0	139,824	159,775	151,537	431,214	672,283	5,752,595
200 - Contractual Services	407,000	117,363	3,525	50,122	231,825	19,356	0	65,165	142,000	1,036,356
300 - Supplies and Expense	246,600	13,000	211,700	4,200	20,750	5,000	500	200,760	83,700	786,210
500 - Fixed Charges								28,876		28,876
Total Operating Expenditures	4,324,153	130,363	742,634	54,322	392,399	184,131	152,037	726,015	897,983	7,604,037
800 - Capital Outlay					49,144					49,144
900 - Other Financing Uses					0					0
Expense Total	4,324,153	130,363	742,634	54,322	441,543	184,131	152,037	726,015	897,983	7,653,181
Revenue										
41 - Taxes								0		0
46 - Public Charges for Services	(4,903,679)					0	(5,500)		(926,550)	(5,835,729)
47 - Intergovernmental Charges for Services	(618,800)									(618,800)
48 - Miscellaneous Revenues	(1,584)		(12,100)		0			0		(13,684)
Revenue Total	(5,524,063)	0	(12,100)	0	0	0	(5,500)	0	(926,550)	(6,468,213)
Beginning Carryover	0	0	0	0	0	0	0	0	0	0
Ending Carryover	0	0	0	0	0	0	0	0	0	0
12 - Edgewater Tax Levy	(1,199,910)	130,363	730,534	54,322	441,543	184,131	146,537	726,015	(28,567)	1,184,968

Norwood

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.

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.

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.

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:

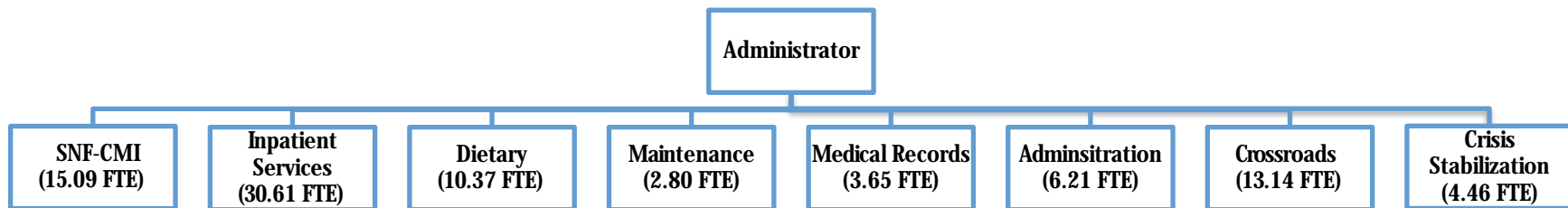
- Medical and psychiatric assessments
- Medication evaluation
- Skilled medical nursing care
- Individual and group therapy
- Discharge planning
- Skilled psychiatric technicians

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)	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Total	87.33	87.38	89.81	90.54	83.22	83.15	83.13	88.87	92.05	92.24



Department Operating Budget Summary

2020 Budget Summary											
Department: 20 - Norwood	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	2020 Total	Change %	2019 Budget
Expense											
100 - Personnel Services	362,574	1,000,522	896,987	2,862,880	593,836	221,765	213,772	638,988	6,791,323	+2.13%	6,649,866
200 - Contractual Services		1,500	1,150	545,900	4,500	430,651	11,466	77,210	1,072,377	+9.18%	982,190
300 - Supplies and Expense	6,150	55,640	39,180	110,466	561,075	24,600	925	26,450	824,486	-1.27%	835,078
500 - Fixed Charges								491,576	491,576	+0.28%	490,190
Total Operating Expenditures	368,724	1,057,662	937,317	3,519,246	1,159,411	677,016	226,163	1,234,224	9,179,762	+2.48%	8,957,324
800 - Capital Outlay					0	40,000		0	40,000	0.00%	0
Expense Total	368,724	1,057,662	937,317	3,519,246	1,159,411	717,016	226,163	1,234,224	9,219,762	+2.93%	8,957,324
Revenue											
41 - Taxes								0	0	-100.00%	0
43 - Intergovernmental Revenues	(100,000)								(100,000)	0.00%	(100,000)
46 - Public Charges for Services	(306,904)	(1,374,021)	(517,881)	(3,532,411)					(5,731,217)	+3.29%	(5,548,627)
47 - Intergovernmental Charges for Services					(557,500)				(557,500)	-2.19%	(570,000)
48 - Miscellaneous Revenues					(21,530)	(24,460)		(37,300)	(83,290)	-9.77%	(92,308)
Revenue Total	(406,904)	(1,374,021)	(517,881)	(3,532,411)	(579,030)	(24,460)	0	(37,300)	(6,472,007)	-27.78%	(6,310,935)
Beginning Carryover	0	0	0	0	0	0	0	0	0	N/A	0
Ending Carryover	0	0	0	0	0	0	0	0	0	N/A	0
20 - Norwood Tax Levy	(38,180)	(316,359)	419,436	(13,165)	580,381	692,556	226,163	1,196,924	2,747,755	+3.83%	2,646,389

2019 Budget Summary									
Department: 20 - Norwood	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	2019 Budget
Expense									
100 - Personnel Services	281,953	1,088,318	685,721	2,935,594	584,820	211,063	258,876	603,521	6,649,866
200 - Contractual Services		1,800	1,400	457,860	3,500	439,100	1,600	76,930	982,190
300 - Supplies and Expense	9,200	56,440	41,853	130,649	541,050	25,750	1,250	28,886	835,078
500 - Fixed Charges								490,190	490,190
Total Operating Expenditures	291,153	1,146,558	728,974	3,524,103	1,129,370	675,913	261,726	1,199,527	8,957,324
800 - Capital Outlay					0	0		0	0
Expense Total	291,153	1,146,558	728,974	3,524,103	1,129,370	675,913	261,726	1,199,527	8,957,324
Revenue									
41 - Taxes								0	0
43 - Intergovernmental Revenues	(100,000)								(100,000)
46 - Public Charges for Services	(302,176)	(1,465,150)	(470,552)	(3,310,749)					(5,548,627)
47 - Intergovernmental Charges for Services					(570,000)				(570,000)
48 - Miscellaneous Revenues					(26,000)	(17,508)		(48,800)	(92,308)
Revenue Total	(402,176)	(1,465,150)	(470,552)	(3,310,749)	(596,000)	(17,508)	0	(48,800)	(6,310,935)
Beginning Carryover	0	0	0	0	0	0	0	0	0
Ending Carryover	0	0	0	0	0	0	0	0	0
20 - Norwood Tax Levy	(111,023)	(318,592)	258,422	213,354	533,370	658,405	261,726	1,150,727	2,646,389

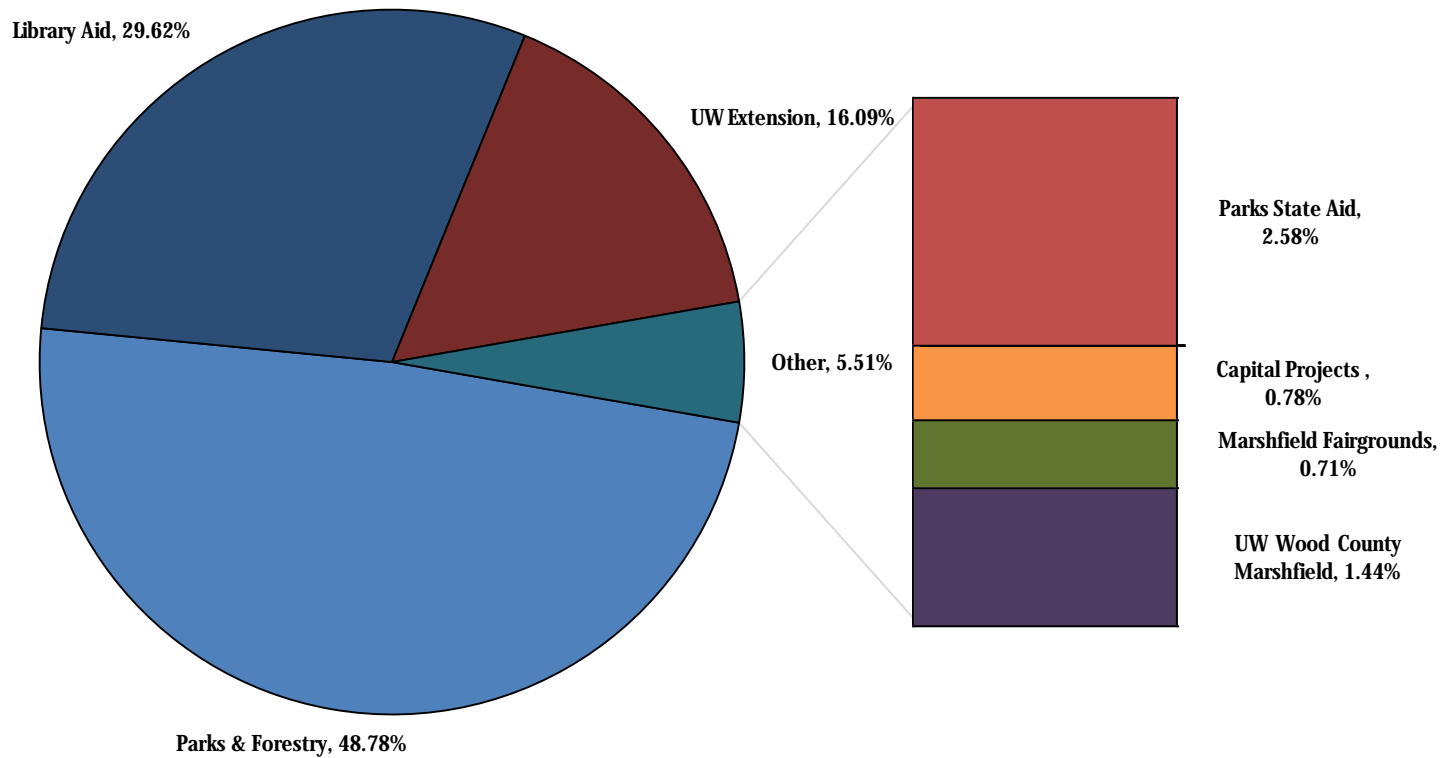
CULTURE, RECREATION AND EDUCATION

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2020 Expense Budget by Activity

Detail by Percentage of Culture, Recreation & Education Expenditures

Wood County 2020 Adopted Budget Expenditures Culture, Recreation & Education



***Culture, Recreation & Education* Percentage of total 2020 Adopted Budget Expenditures by Function**

2.95%

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

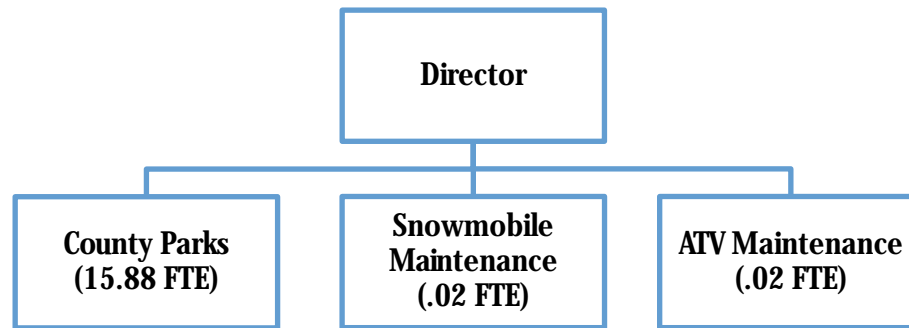
- ATV – The Wood County Parks and Forestry Department participates under the DNR ATV program. Cost shared money for maintenance and development of this facility is applied for from ATV license and registration fees.
- Snowmobile – The Wood County Parks and Forestry Department participates under the DNR 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)	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Total	16.92	17.19	17.19	17.19	16.19	16.73	17.64	17.58	18.52	18.61



Department Operating Budget Summary

2020 Budget Summary											
Department: 21 - Parks	2101 - Parks-Administration	2102 - Parks-Snowmobile Trails	2103 - Parks-ATV Trail Maintenance	2104 - Parks-State Wildlife Habitat	2105 - Parks-Co Forests State Aid	2106 - Parks-State Forestry Road	2107 - Parks-Capital Projects	2108 - Parks-Powers Bluff Dev Proj	2020 Total	Change %	2019 Budget
Expense											
100 - Personnel Services	1,183,478	0	0						1,183,478	+1.19%	1,169,578
200 - Contractual Services	312,825			2,500		7,000			322,325	+0.31%	321,325
300 - Supplies and Expense	107,420	79,777	10,655				4,330	100	202,282	-3.63%	209,893
500 - Fixed Charges	63,414		826						64,240	+10.24%	58,272
700 - Grants and Contributions	6,601								6,601	0.00%	6,601
Total Operating Expenditures	1,673,738	79,777	11,481	2,500		7,000	4,330	100	1,778,926	+0.75%	1,765,669
800 - Capital Outlay	52,000						40,000		92,000	-74.08%	355,000
900 - Other Financing Uses							0		0	0.00%	0
Expense Total	1,725,738	79,777	11,481	2,500		7,000	44,330	100	1,870,926	-11.78%	2,120,669
Revenue											
43 - Intergovernmental Revenues	(48,126)	(79,777)	(6,826)	(1,772)		(3,300)	(76,610)		(216,411)	-27.03%	(296,561)
45 - Fines, Forfeits and Penalties	(750)								(750)	0.00%	(750)
46 - Public Charges for Services	(935,000)								(935,000)	0.00%	(935,000)
48 - Miscellaneous Revenues	(16,503)		(6,000)				(14,165)	(2,000)	(38,668)	+0.87%	(38,333)
49 - Other Financing Sources	0								0	0.00%	0
Revenue Total	(1,000,379)	(79,777)	(12,826)	(1,772)		(3,300)	(90,775)	(2,000)	(1,190,829)	-6.28%	(1,270,644)
Beginning Carryover	0	12,596	282	1,220		5,944	280,607	3,707	624,613	0.00%	624,613
Ending Carryover	0	12,596	1,627	492		2,244	327,052	5,607	669,875	+56.92%	426,893
21 - Parks Tax Levy	725,359	0	0	0	0	0	0	0	725,359	+11.20%	652,305

2019 Budget Summary									
Department: 21 - Parks	2101 - Parks-Administration	2102 - Parks-Snowmobile Trails	2103 - Parks-ATV Trail Maintenance	2104 - Parks-State Wildlife Habitat	2105 - Parks-Co Forests State Aid	2106 - Parks-State Forestry Road	2107 - Parks-Capital Projects	2108 - Parks-Powers Bluff Dev Proj	2019 Budget
Expense									
100 - Personnel Services	1,169,578	0	0						1,169,578
200 - Contractual Services	311,825			2,500		7,000			321,325
300 - Supplies and Expense	106,316	88,592	10,655				4,330	0	209,893
500 - Fixed Charges	57,557		715						58,272
700 - Grants and Contributions	6,601								6,601
Total Operating Expenditures	1,651,877	88,592	11,370	2,500		7,000	4,330	0	1,765,669
800 - Capital Outlay	0						355,000		355,000
900 - Other Financing Uses							0		0
Expense Total	1,651,877	88,592	11,370	2,500		7,000	359,330	0	2,120,669
Revenue									
43 - Intergovernmental Revenues	(47,319)	(75,007)	(6,715)	(1,771)		(3,249)	(162,500)		(296,561)
45 - Fines, Forfeits and Penalties	(750)								(750)
46 - Public Charges for Services	(935,000)								(935,000)
48 - Miscellaneous Revenues	(16,503)		(6,000)		0		(14,330)	(1,500)	(38,333)
49 - Other Financing Sources	0								0
Revenue Total	(999,572)	(75,007)	(12,715)	(1,771)	0	(3,249)	(176,830)	(1,500)	(1,270,644)
Beginning Carryover	0	12,596	282	1,220	320,257	5,944	280,607	3,707	624,613
Ending Carryover	0	(989)	1,627	491	320,257	2,193	98,107	5,207	426,893
21 - Parks Tax Levy	652,305	0	0	0	0	0	0	0	652,305

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 77% 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:

- Arpin
- Marshfield
- Nekoosa
- Pittsville
- Vesper
- Wisconsin Rapids



Department Operating Budget Summary

<u>Department: 9906 - Libraries</u>	9906 - General- County Aid to Libraries	2020 Total	Change %	2019 Budget
Expense				
200 - Contractual Services		0	0.00%	0
300 - Supplies and Expense		0	0.00%	0
500 - Fixed Charges		0	0.00%	0
700 - Grants and Contributions	1,047,953	1,047,953	+7.16%	977,893
Total Operating Expenditures	1,047,953	1,047,953	+7.16%	977,893
800 - Capital Outlay				
		0	0.00%	0
900 - Other Financing Uses				
		0	0.00%	0
Expense Total	1,047,953	1,047,953	+7.16%	977,893
Revenue				
41 - Taxes		0	0.00%	0
43 - Intergovernmental Revenues		0	0.00%	0
48 - Miscellaneous Revenues		0	0.00%	0
49 - Other Financing Sources		0	0.00%	0
Revenue Total	0	0	0.00%	0
Beginning Carryover	0	0	N/A	0
Ending Carryover	0	0	N/A	0
99 - General County Tax Levy	1,047,953	1,047,953	+7.16%	977,893

<u>Department: 9906 - Libraries</u>	9906 - General- County Aid to Libraries	2019 Budget
Expense		
200 - Contractual Services		0
300 - Supplies and Expense		0
500 - Fixed Charges		0
700 - Grants and Contributions	977,893	977,893
Total Operating Expenditures	977,893	977,893
800 - Capital Outlay		
		0
900 - Other Financing Uses		
		0
Expense Total	977,893	977,893
Revenue		
41 - Taxes		0
43 - Intergovernmental Revenues		0
48 - Miscellaneous Revenues		0
49 - Other Financing Sources		0
Revenue Total	0	0
Beginning Carryover	0	0
Ending Carryover	0	0
99 - General County Tax Levy	977,893	977,893

University Commission: UW-Marshfield/Wood County

Statement of Purpose

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



Department Operating Budget Summary

Department: 9903 - UW Marshfield	9903 - General - UW Marshfield	2020 Total	Change %	2019 Budget
Expense				
200 - Contractual Services		0	0.00%	0
300 - Supplies and Expense		0	0.00%	0
500 - Fixed Charges		0	0.00%	0
700 - Grants and Contributions	50,907	50,907	+6.34%	47,872
Total Operating Expenditures	50,907	50,907	+6.34%	47,872
800 - Capital Outlay		0	0.00%	0
900 - Other Financing Uses		0	0.00%	0
Expense Total	50,907	50,907	+6.34%	47,872
Revenue				
41 - Taxes		0	0.00%	0
43 - Intergovernmental Revenues		0	0.00%	0
48 - Miscellaneous Revenues		0	0.00%	0
49 - Other Financing Sources		0	0.00%	0
Revenue Total	0	0	0.00%	0
Beginning Carryover	0	0	N/A	0
Ending Carryover	0	0	N/A	0
99 - General County Tax Levy	50,907	50,907	+6.34%	47,872

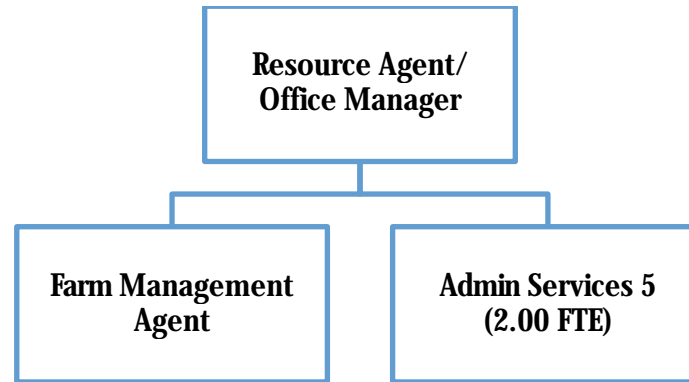
Department: 9903 - UW Marshfield	9903 - General-UW Marshfield	2019 Budget
Expense		
200 - Contractual Services		0
300 - Supplies and Expense		0
500 - Fixed Charges		0
700 - Grants and Contributions	47,872	47,872
Total Operating Expenditures	47,872	47,872
800 - Capital Outlay		0
900 - Other Financing Uses		0
Expense Total	47,872	47,872
Revenue		
41 - Taxes		0
43 - Intergovernmental Revenues		0
48 - Miscellaneous Revenues		0
49 - Other Financing Sources		0
Revenue Total	0	0
Beginning Carryover	0	0
Ending Carryover	0	0
99 - General County Tax Levy	47,872	47,872

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)	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Total	2.00	2.00	2.64	2.62	2.62	4.69	4.69	5.62	6.69	6.69



Department Operating Budget Summary

2020 Budget Summary							
Department: 30 - UWEX	3001 - UWEX	3003 - UWEX- Jr Fair	3004 - UWEX- Project Accounts	3005 - UWEX- Farm Technology Days	2020 Total	Change %	2019 Budget
Expense							
100 - Personnel Services	129,595				129,595	-0.75%	130,574
200 - Contractual Services	311,048			0	311,048	+1.26%	307,177
300 - Supplies and Expense	40,580		17,700		58,280	-6.05%	62,030
500 - Fixed Charges	38,402				38,402	-4.27%	40,117
700 - Grants and Contributions		32,000			32,000	0.00%	32,000
Total Operating Expenditures	519,625	32,000	17,700	0	569,325	-0.45%	571,898
Expense Total	519,625	32,000	17,700	0	569,325	-0.45%	571,898
Revenue							
43 - Intergovernmental Revenues	(2,500)		(9,000)		(11,500)	0.00%	(11,500)
46 - Public Charges for Services	(1,000)		(2,050)		(3,050)	0.00%	(3,050)
Revenue Total	(3,500)	0	(11,050)	0	(14,550)	0.00%	(14,550)
Beginning Carryover	0	0	129,173	0	129,173	+23.85%	104,302
Ending Carryover	0	0	142,523	0	142,523	+21.14%	117,652
30 - UWEX Tax Levy	516,125	32,000	20,000	0	568,125	-0.45%	570,698

2019 Budget Summary					
Department: 30 - UWEX	3001 - UWEX	3003 - UWEX- Jr Fair	3004 - UWEX- Project Accounts	3005 - UWEX- Farm Technology Days	2019 Budget
Expense					
100 - Personnel Services	130,574				130,574
200 - Contractual Services	307,177			0	307,177
300 - Supplies and Expense	44,330		17,700		62,030
500 - Fixed Charges	40,117				40,117
700 - Grants and Contributions		32,000			32,000
Total Operating Expenditures	522,198	32,000	17,700	0	571,898
Expense Total	522,198	32,000	17,700	0	571,898
Revenue					
43 - Intergovernmental Revenues	(2,500)		(9,000)		(11,500)
46 - Public Charges for Services	(1,000)		(2,050)		(3,050)
Revenue Total	(3,500)	0	(11,050)	0	(14,550)
Beginning Carryover	0	0	104,302	0	104,302
Ending Carryover	0	0	117,652	0	117,652
30 - UWEX Tax Levy	518,698	32,000	20,000	0	570,698

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

2020 Budget Summary				
Department: 9903 - Marshfield Fairgrounds	9907 - General- Marshfield Fairgrounds	2020 Total	Change %	2019 Budget
Expense				
200 - Contractual Services		0	0.00%	0
300 - Supplies and Expense		0	0.00%	0
500 - Fixed Charges		0	0.00%	0
700 - Grants and Contributions	25,000	25,000	0.00%	25,000
Total Operating Expenditures	25,000	25,000	0.00%	25,000
800 - Capital Outlay		0	0.00%	0
900 - Other Financing Uses		0	0.00%	0
Expense Total	25,000	25,000	0.00%	25,000
Revenue				
41 - Taxes		0	0.00%	0
43 - Intergovernmental Revenues		0	0.00%	0
48 - Miscellaneous Revenues		0	0.00%	0
49 - Other Financing Sources		0	0.00%	0
Revenue Total	0	0	0.00%	0
Beginning Carryover	0	0	N/A	0
Ending Carryover	0	0	N/A	0
99 - General County Tax Levy	25,000	25,000	0.00%	25,000

2019 Budget Summary		
Department: 9903 - Marshfield Fairgrounds	9907 - General- Marshfield Fairgrounds	2019 Budget
Expense		
200 - Contractual Services		0
300 - Supplies and Expense		0
500 - Fixed Charges		0
700 - Grants and Contributions	25,000	25,000
Total Operating Expenditures	25,000	25,000
800 - Capital Outlay		0
900 - Other Financing Uses		0
Expense Total	25,000	25,000
Revenue		
41 - Taxes		0
43 - Intergovernmental Revenues		0
48 - Miscellaneous Revenues		0
49 - Other Financing Sources		0
Revenue Total	0	0
Beginning Carryover	0	0
Ending Carryover	0	0
99 - General County Tax Levy	25,000	25,000

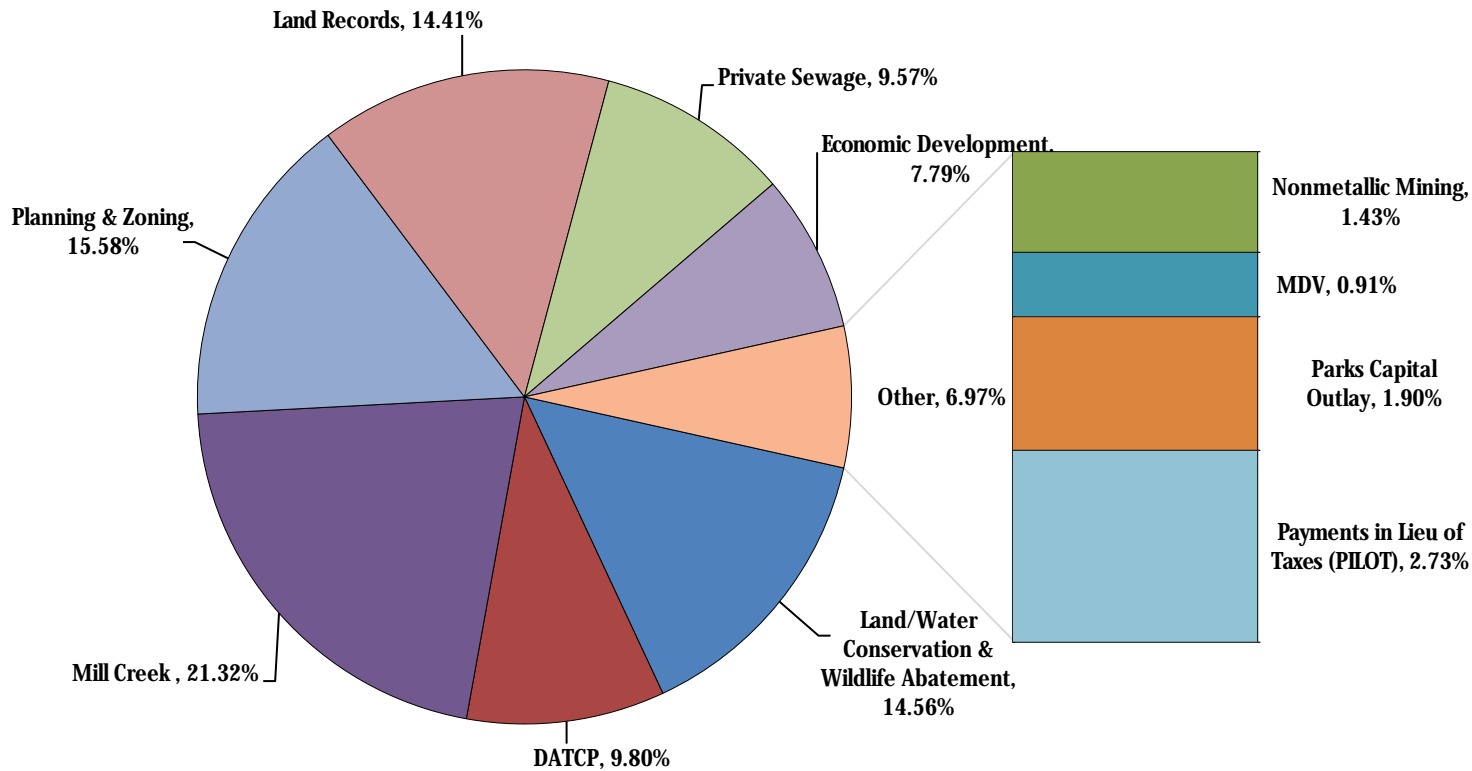
CONSERVATION AND DEVELOPMENT

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2020 Expense Budget by Activity

Detail by Percentage of Conservation & Development Expenditures

Wood County 2020 Adopted Budget Expenditures Conservation & Development



Conservation & Development Percentage of total 2020 Adopted Budget Expenditures by Function

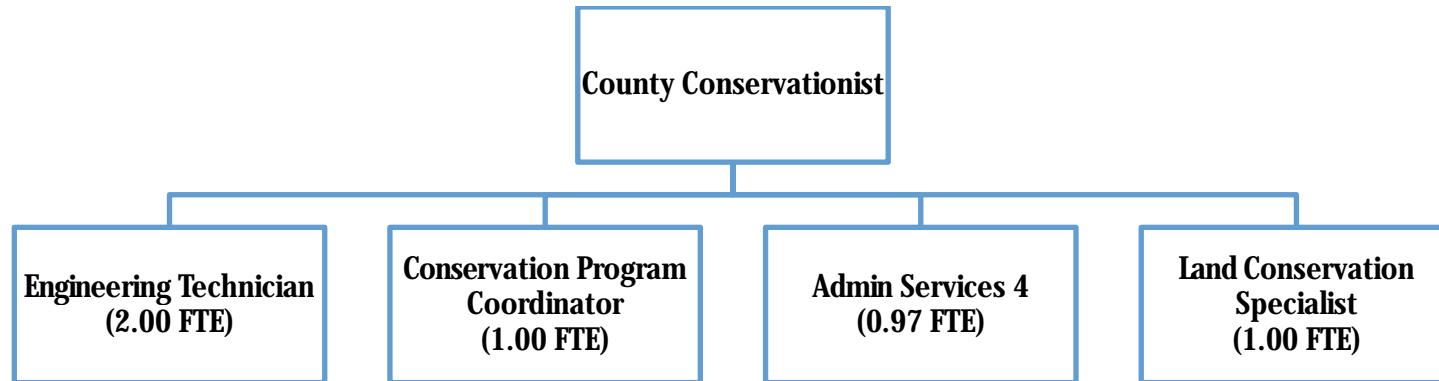
2.36%

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)	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Total	5.97	4.98	4.98	4.98	3.79	3.79	3.79	3.78	3.78	3.78



Department Operating Budget Summary

2020 Budget Summary											
Department: 18 - Land & Water Conservation	1801 - Land & Water Conservation-Administration	1802 - Land & Water Conservation-DATCP	1803 - Land & Water Conservation-Wildlife Damage Abatement	1804 - Land & Water Conservation-Non Metallic Mining	1805 - Land & Water Conservation-Yellow River	1806 - Land & Water Conservation-Trust Account	1807 - Land & Water Conservation-NonLapsing	1808 - Land & Water Conservation-Mill Creek	2020 Total	Change %	2019 Budget
Expense											
100 - Personnel Services	193,268	143,841	43,659	34,814	7,098			63,881	486,561	+18.75%	409,745
200 - Contractual Services	16,404	0	1,240	3,480				0	21,124	-3.66%	21,927
300 - Supplies and Expense	38,230	133,861	93,000	1,800	18,828	0		540,540	826,259	+236.01%	245,900
500 - Fixed Charges	25,563		1,484	46				0	27,516	+0.04%	27,504
Total Operating Expenditures	273,465	277,702	139,383	40,563	25,926	0		604,421	1,361,460	+93.09%	705,076
800 - Capital Outlay	0								0	-100.00%	26,805
900 - Other Financing Uses						0	0		0	0.00%	0
Expense Total	273,465	277,702	139,383	40,563	25,926	0	0	604,421	1,361,460	+86.02%	731,881
Revenue											
43 - Intergovernmental Revenues		(278,502)	(139,383)		(18,000)			(600,600)	(1,036,485)	+154.36%	(407,487)
44 - Licenses and Permits	(600)						(2,000)		(2,600)	+205.88%	(850)
45 - Fines, Forfeits and Penalties									0	0.00%	0
46 - Public Charges for Services	(27,200)			0		0			(70,860)	+3.92%	(68,185)
49 - Other Financing Sources	(2,000)	0		(43,660)					(2,000)	+6.04%	(1,886)
Revenue Total	(29,800)	(278,502)	(139,383)	(43,660)	(18,000)	0	(2,000)	(600,600)	(1,111,945)	+132.43%	(478,408)
Beginning Carryover	40,297	1,405	0	(43,660)	20,143	0	11,396	0	147,258	+142.69%	60,678
Ending Carryover	42,731	2,205	0	74,017	12,217	0	13,396	(3,821)	143,842	+76.21%	81,629
18 - Land & Water Conservation Tax Levy	246,099	(0)	(0)	77,116	(0)	0	0	0	246,099	-10.32%	274,424

2019 Budget Summary									
Department: 18 - Land & Water Conservation	1801 - Land & Water Conservation-Administration	1802 - Land & Water Conservation-DATCP	1803 - Land & Water Conservation-Wildlife Damage Abatement	1804 - Land & Water Conservation-Non Metallic Mining	1805 - Land & Water Conservation-Yellow River	1806 - Land & Water Conservation-Trust Account	1807 - Land & Water Conservation-NonLapsing	1808 - Land & Water Conservation-Mill Creek	2019 Budget
Expense									
100 - Personnel Services	178,093	132,162	44,950	35,615	1,390			17,535	409,745
200 - Contractual Services	15,842	0	1,240	2,220				2,625	21,927
300 - Supplies and Expense	46,535	182,420	13,356	1,989	0	0		1,600	245,900
500 - Fixed Charges	25,327		1,473	464				240	27,504
Total Operating Expenditures	265,797	314,582	61,019	40,288	1,390	0		22,000	705,076
800 - Capital Outlay	26,805								26,805
900 - Other Financing Uses						0	0		0
Expense Total	292,602	314,582	61,019	40,288	1,390	0	0	22,000	731,881
Revenue									
43 - Intergovernmental Revenues		(314,771)	(61,038)		(9,678)			(22,000)	(407,487)
44 - Licenses and Permits	(600)						(250)		(850)
45 - Fines, Forfeits and Penalties				0					0
46 - Public Charges for Services	(29,480)			(38,705)		0			(68,185)
49 - Other Financing Sources	(1,886)	0							(1,886)
Revenue Total	(31,966)	(314,771)	(61,038)	(38,705)	(9,678)	0	(250)	(22,000)	(478,408)
Beginning Carryover	28,548	476	0	29,258	0	0	2,396	0	60,678
Ending Carryover	42,336	665	19	27,675	8,288	0	2,646	0	81,629
18 - Land & Water Conservation Tax Levy	274,424	0	0	0	0	0	0	0	274,424

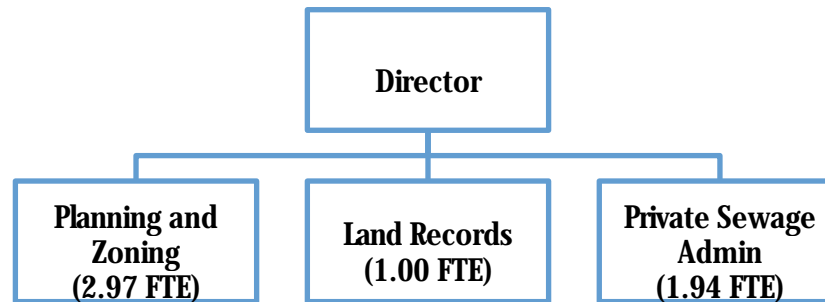
Planning and Zoning

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)	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Total	6.91	6.91	6.91	6.91	6.91	6.88	6.88	6.91	6.88	6.41



Department Operating Budget Summary

Department: 22 - Planning & Zoning	2020 Budget Summary						2020 Total	Change %	2019 Budget
	2201 - Planning & Zoning	2202 - Planning & Zoning-Land Records	2203 - Planning & Zoning-Private Sewage	2204 - Planning & Zoning-Census	2205 - Planning & Zoning-Surveyor				
Expense									
100 - Personnel Services	382,754	80,648	139,284			602,686	+0.87%	597,492	
200 - Contractual Services	2,365	111,100	10,685	0	38,069	162,219	+56.37%	103,739	
300 - Supplies and Expense	6,200	112,342	89,321		5,590	213,453	+9.18%	195,500	
500 - Fixed Charges	6,150	1,502	15,024		603	23,279	+0.59%	23,143	
700 - Grants and Contributions			7,000			7,000	-65.00%	20,000	
Total Operating Expenditures	397,469	305,592	261,314	0	44,262	1,008,637	+7.32%	939,874	
800 - Capital Outlay	0	102,890	10,000			112,890	0.00%	0	
Expense Total	397,469	408,482	271,314	0	44,262	1,121,527	+19.33%	939,874	
Revenue									
43 - Intergovernmental Revenues	(25,000)	(58,120)	(7,000)			(90,120)	+15.36%	(78,120)	
44 - Licenses and Permits	(38,725)		(190,200)			(228,925)	+31.65%	(173,888)	
45 - Fines, Forfeits and Penalties			(15,000)			(15,000)	0.00%	(15,000)	
46 - Public Charges for Services		(92,980)	(15,250)			(108,230)	-3.48%	(112,130)	
47 - Intergovernmental Charges for Services	(2,750)	(67,890)				(70,640)	+1312.80%	(5,000)	
48 - Miscellaneous Revenues			(3,000)			(3,000)	-7.69%	(3,250)	
Revenue Total	(66,475)	(218,990)	(230,450)	0	0	(515,915)	+33.18%	(387,388)	
Beginning Carryover	0	123,747	78,394	4,500	0	206,641	+35.08%	152,980	
Ending Carryover	0	0	37,530	4,500	0	42,030	+834.00%	4,500	
22 - Planning & Zoning Tax Levy	330,994	65,745	0	0	44,262	441,001	+9.16%	404,006	

Department: 22 - Planning & Zoning	2019 Budget Summary					2019 Budget
	2201 - Planning & Zoning	2202 - Planning & Zoning-Land Records	2203 - Planning & Zoning-Private Sewage	2204 - Planning & Zoning-Census	2205 - Planning & Zoning-Surveyor	
Expense						
100 - Personnel Services	374,144	90,992	132,356			597,492
200 - Contractual Services	2,340	51,100	9,773	0	40,526	103,739
300 - Supplies and Expense	4,437	103,171	84,717		3,175	195,500
500 - Fixed Charges	6,106	1,487	14,947		603	23,143
700 - Grants and Contributions			20,000			20,000
Total Operating Expenditures	387,027	246,750	261,793	0	44,304	939,874
800 - Capital Outlay	0	0	0			0
Expense Total	387,027	246,750	261,793	0	44,304	939,874
Revenue						
43 - Intergovernmental Revenues	0	(58,120)	(20,000)			(78,120)
44 - Licenses and Permits	(22,325)		(151,563)			(173,888)
45 - Fines, Forfeits and Penalties			(15,000)			(15,000)
46 - Public Charges for Services		(92,980)	(19,150)			(112,130)
47 - Intergovernmental Charges for Services	(5,000)	0				(5,000)
48 - Miscellaneous Revenues			(3,250)			(3,250)
Revenue Total	(27,325)	(151,100)	(208,963)	0	0	(387,388)
Beginning Carryover	0	95,650	52,830	4,500	0	152,980
Ending Carryover	0	0	0	4,500	0	4,500
22 - Planning & Zoning Tax Levy	359,702	0	0	0	44,304	404,006

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

2020 Budget Summary							
Department: 38 - Transportation & Economic Development	3801 - Transportation & Economic Development- Property Taxes	3802 - Transportation & Economic Development Airport Grants	3803 - Transportation & Economic Development Grants	3804 - Transportation & Economic Development- CDBG	2020 Total	Change %	2019 Budget
Expense							
200 - Contractual Services			18,000	60,000	78,000	+95.00%	40,000
300 - Supplies and Expense			4,325		4,325	+86.02%	2,325
700 - Grants and Contributions		20,000	118,500		138,500	-8.43%	151,250
Total Operating Expenditures		20,000	140,825	60,000	220,825	+14.08%	193,575
Expense Total	0	20,000	140,825	60,000	220,825	+14.08%	193,575
Revenue							
41 - Taxes	0				0	-100.00%	0
48 - Miscellaneous Revenues				(60,010)	(60,010)	+99.97%	(30,010)
Revenue Total	0	0	0	(60,010)	(60,010)	-68.18%	(30,010)
Beginning Carryover	0	0	0	10,699	10,699	+88.06%	5,689
Ending Carryover	0	0	0	10,709	10,709	+1432.05%	699
38 - Transportation & Economic Development Tax Levy	0	20,000	140,825	0	160,825	+1.42%	158,575

2019 Budget Summary					
Department: 38 - Transportation & Economic Development	3801 - Transportation & Economic Development- Property Taxes	3802 - Transportation & Economic Development Airport Grants	3803 - Transportation & Economic Development Grants	3804 - Transportation & Economic Development- CDBG	2019 Budget
Expense					
200 - Contractual Services			5,000	35,000	40,000
300 - Supplies and Expense			2,325		2,325
700 - Grants and Contributions		13,384	137,866		151,250
Total Operating Expenditures		13,384	145,191	35,000	193,575
Expense Total	0	13,384	145,191	35,000	193,575
Revenue					
41 - Taxes	0				0
48 - Miscellaneous Revenues				(30,010)	(30,010)
Revenue Total	0	0	0	(30,010)	(30,010)
Beginning Carryover	0	0	0	5,689	5,689
Ending Carryover	0	0	0	699	699
38 - Transportation & Economic Development Tax Levy	0	13,384	145,191	0	158,575

Payment in Lieu of Taxes (PILOT)

Statement of Purpose

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



Department Operating Budget Summary

Department: 9908 - PILOT	2020 Budget Summary			
	9908 - General-PILOT	2020 Total	Change %	2019 Budget
Expense				
200 - Contractual Services		0	0.00%	0
300 - Supplies and Expense		0	0.00%	0
500 - Fixed Charges	77,344	77,344	+100.00%	0
700 - Grants and Contributions	0	0	-100.00%	77,345
Total Operating Expenditures	77,344	77,344	-0.00%	77,345
800 - Capital Outlay		0	0.00%	0
900 - Other Financing Uses		0	0.00%	0
Expense Total	77,344	77,344	-0.00%	77,345
Revenue				
41 - Taxes		0	0.00%	0
43 - Intergovernmental Revenues		0	0.00%	0
48 - Miscellaneous Revenues		0	0.00%	0
49 - Other Financing Sources		0	0.00%	0
Revenue Total	0	0	0.00%	0
Beginning Carryover	0	0	N/A	0
Ending Carryover	0	0	N/A	0
99 - General County Tax Levy	77,344	77,344	-0.00%	77,345

Department: 9908 - PILOT	2019 Budget Summary	
	9908 - General-PILOT	2019 Budget
Expense		
200 - Contractual Services		0
300 - Supplies and Expense		0
500 - Fixed Charges	0	0
700 - Grants and Contributions	77,345	77,345
Total Operating Expenditures	77,345	77,345
800 - Capital Outlay		0
900 - Other Financing Uses		0
Expense Total	77,345	77,345
Revenue		
41 - Taxes		0
43 - Intergovernmental Revenues		0
48 - Miscellaneous Revenues		0
49 - Other Financing Sources		0
Revenue Total	0	0
Beginning Carryover	0	0
Ending Carryover	0	0
99 - General County Tax Levy	77,345	77,345

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DEBT SERVICES

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Debt Service Fund

Statement of Purpose

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

The State Budget Bill also imposes 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

2020 Budget Summary				
Department: 93 - Debt Service	9300 - Debt Service	2020 Total	Change %	2019 Budget
Expense				
600 - Debt Service	4,385,549	4,385,549	+10.51%	3,968,620
Total Operating Expenditures	4,385,549	4,385,549	+10.51%	3,968,620
Expense Total	4,385,549	4,385,549	+10.51%	3,968,620
Revenue				
41 - Taxes	0	0	-100.00%	0
48 - Miscellaneous Revenues	0	0	0.00%	0
Revenue Total	0	0	-100.00%	0
Beginning Carryover	0	0	-100.00% N/	178,192
Ending Carryover	0	0	A	0
93 - Debt Service Tax Levy	4,385,549	4,385,549	+15.70%	3,790,428

2019 Budget Summary		
Department: 93 - Debt Service	9300 - Debt Service	2019 Budget
Expense		
600 - Debt Service	3,968,620	3,968,620
Total Operating Expenditures	3,968,620	3,968,620
Expense Total	3,968,620	3,968,620
Revenue		
41 - Taxes	0	0
48 - Miscellaneous Revenues	0	0
Revenue Total	0	0
Beginning Carryover	178,192	178,192
Ending Carryover	0	0
93 - Debt Service Total	3,790,428	3,790,428

CAPITAL OUTLAY

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Capital Projects Fund

Statement of Purpose

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



Department Operating Budget Summary

2020 Budget Summary				
Department: 94 - Capital Projects	9400 - Capital Projects	2020 Total	Change %	2019 Budget
Expense				
200 - Contractual Services	15,000	15,000	0.00%	0
Total Operating Expenditures	15,000	15,000	0.00%	0
800 - Capital Outlay	2,875,390	2,875,390	+83.07%	1,570,614
Expense Total	2,890,390	2,890,390	+84.03%	1,570,614
Revenue				
49 - Other Financing Sources	(2,545,000)	(2,545,000)	0.00%	0
Revenue Total	(2,545,000)	(2,545,000)	0.00%	0
Beginning Carryover	944,798	944,798	N/A	2,515,412
Ending Carryover	599,408	599,408	N/A	944,798
94 - Capital Projects Tax Levy	0	0	N/A	0

2019 Budget Summary		
Department: 94 - Capital Projects	9400 - Capital Projects	2019 Budget
Expense		
200 - Contractual Services	0	0
Total Operating Expenditures	0	0
800 - Capital Outlay	1,570,614	1,570,614
Expense Total	1,570,614	1,570,614
Revenue		
49 - Other Financing Sources	0	0
Revenue Total	0	0
Beginning Carryover	2,515,412	2,515,412
Ending Carryover	944,798	944,798
94 - Capital Projects Tax Levy	0	0

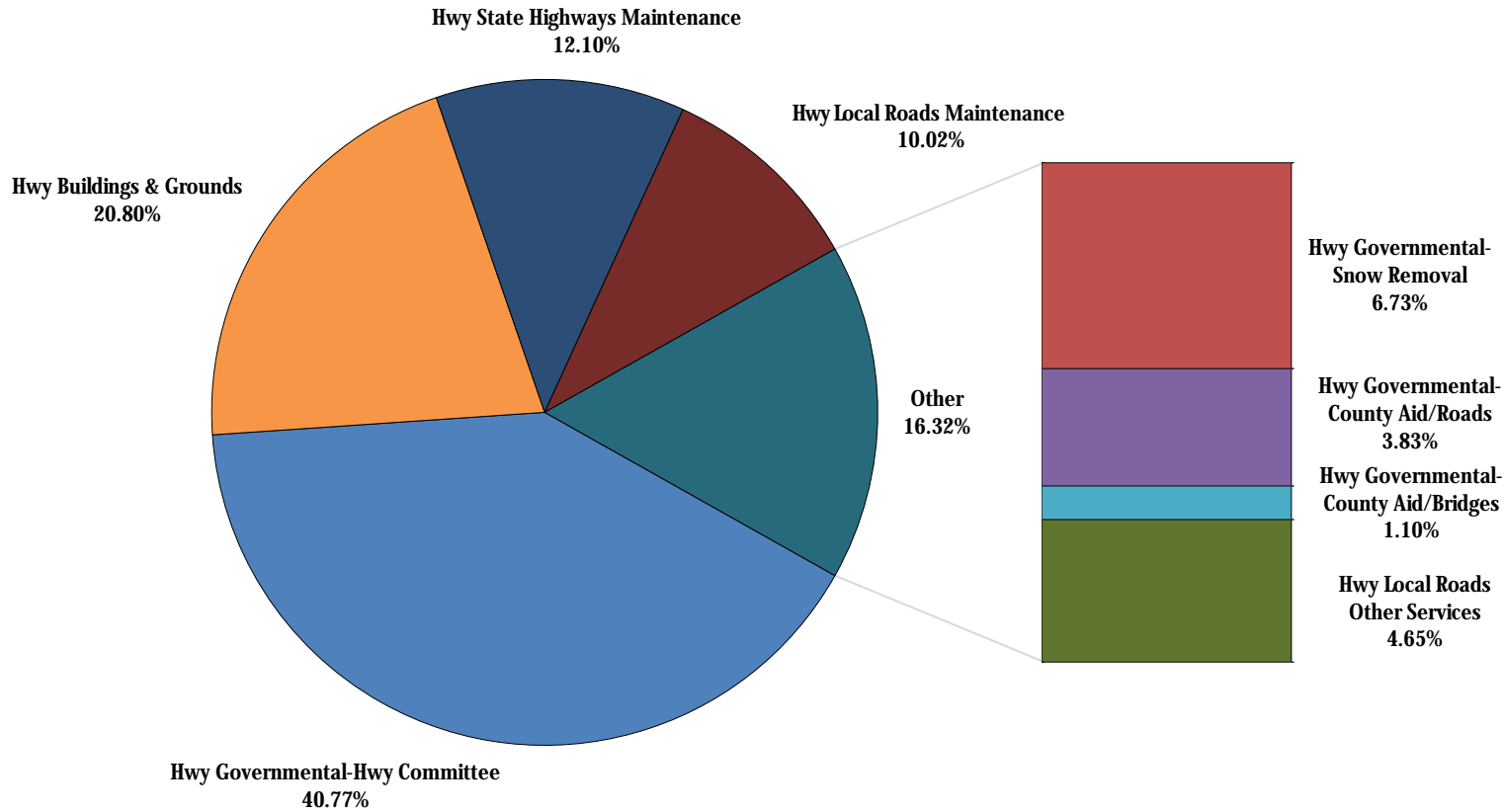
PUBLIC WORKS

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2020 Expense Budget by Activity

Detail by Percentage of Public Works Expenditures

Wood County 2020 Adopted Budget Expenditures Public Works



Public Works Percentage of total 2020 Adopted Budget Expenditures by Function

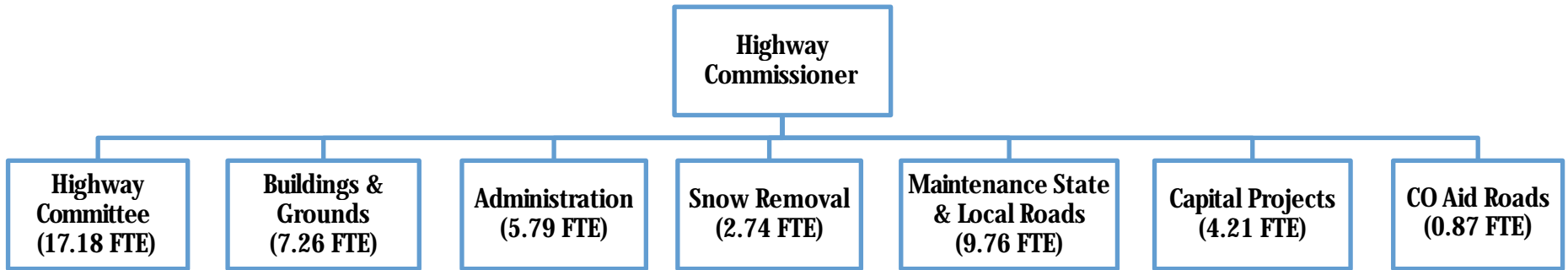
9.94%

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)	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Total	48.81	48.25	48.25	48.25	46.00	46.00	46.02	46.24	46.22	46.23



Department Operating Budget Summary

Department: 16 - Highway	2020 Budget Summary				
	1610 - HWY-Administration	1611 - HWY-Engineer	1612 - HWY-Other Admin	1613 - HWY-Bituminous Crushed Recycle	1614 - HWY-Bituminous Operations
Expense					
100 - Personnel Services	323,153	220,106	244,452	0	140,281
200 - Contractual Services	17,479	0	7,000		
300 - Supplies and Expense	11,248	14,160	300	0	1,128,427
500 - Fixed Charges		20,600	83,780		587,954
700 - Grants and Contributions					
Total Operating Expenditures	351,880	254,866	335,532	0	1,856,662
800 - Capital Outlay					
900 - Other Financing Uses					
Expense Total	351,880	254,866	335,532	0	1,856,662
Revenue					
41 - Taxes	0				
43 - Intergovernmental Revenues	(218,258)				
44 - Licenses and Permits	(2,935)				
46 - Public Charges for Services					
47 - Intergovernmental Charges for Services	(66,905)		(109,356)	(1,914,925)	
48 - Miscellaneous Revenues	(3,500)				
49 - Other Financing Sources	0				
Revenue Total	(291,598)	0	(109,356)	(1,914,925)	0
Beginning Carryover	2,931,126	0	0	0	0
Ending Carryover	2,778,707	0	0	0	0
16 - Highway Tax Levy	(92,137)	254,866	226,176	(1,914,925)	1,856,662



Department Operating Budget Summary

Department: 16 - Highway	2020 Budget Summary				
	1615 - HWY- Maintenance CTHS	1616 - HWY- Patrol Sections	1617 - HWY-Gang Maintenance	1618 - HWY- Gang Smith Pit	1620 - HWY- Field Tools
Expense					
100 - Personnel Services	18,651	965,942	44,011		4,428
200 - Contractual Services					
300 - Supplies and Expense	3,300	941,844	59,100	2,900	33,800
500 - Fixed Charges					0
700 - Grants and Contributions					
Total Operating Expenditures	21,951	1,907,786	103,111	2,900	38,228
800 - Capital Outlay					
900 - Other Financing Uses					(40,068)
Expense Total	21,951	1,907,786	103,111	2,900	(1,840)
Revenue					
41 - Taxes					
43 - Intergovernmental Revenues		(2,194,425)			
44 - Licenses and Permits					
46 - Public Charges for Services					
47 - Intergovernmental Charges for Services					0
48 - Miscellaneous Revenues					0
49 - Other Financing Sources					
Revenue Total	0	(2,194,425)	0	0	0
Beginning Carryover	0	0	0	0	60,373
Ending Carryover	0	0	0	0	62,213
16 - Highway Tax Levy	21,951	(286,639)	103,111	2,900	0



Department Operating Budget Summary

Department: 16 - Highway	2020 Budget Summary				
	1621 - HWY-Shop OPS	1622 - HWY-Fuel Handling	1623 - HWY-Machinery Operations	1624 - HWY-Bituminous Machinery Fund	1625 - HWY-Buildings & Grounds
Expense					
100 - Personnel Services	204,743	0	333,707	57,068	39,056
200 - Contractual Services			764,600	145,500	80,290
300 - Supplies and Expense	42,600	12,100	5,000	26,125	47,015
500 - Fixed Charges			54,193	2,100	15,043
700 - Grants and Contributions					
Total Operating Expenditures	247,343	12,100	1,157,500	230,793	181,404
800 - Capital Outlay			1,025,000		
900 - Other Financing Uses	0	(35,205)	(2,090,226)		
Expense Total	247,343	(23,105)	92,274	230,793	181,404
Revenue					
41 - Taxes					
43 - Intergovernmental Revenues					
44 - Licenses and Permits					
46 - Public Charges for Services					
47 - Intergovernmental Charges for Services		0	(56,577)	(254,879)	
48 - Miscellaneous Revenues			(3,200)		
49 - Other Financing Sources					
Revenue Total	0	0	(59,777)	(254,879)	0
Beginning Carryover	(659,089)	14,615	1,327,229	37,060	(163,229)
Ending Carryover	(906,432)	37,720	1,294,732	61,146	(344,633)
16 - Highway Tax Levy	0	0	0	0	0



Department Operating Budget Summary

Department: 16 - Highway	2020 Budget Summary				
	1626 - HWY-Machinery Fund	1627 - HWY-Salt Brine Machinery Fund	1630 - HWY-Emp Taxes & Benefits	1640 - HWY-Snow Removal	1641 - HWY-Salt Brine Production
Expense					
100 - Personnel Services	0	0	1,753,982	284,586	0
200 - Contractual Services		8,240			
300 - Supplies and Expense		7,755	0	517,896	7,533
500 - Fixed Charges		1,075			1,721
700 - Grants and Contributions					
Total Operating Expenditures	0	17,070	1,753,982	802,482	9,254
800 - Capital Outlay					
900 - Other Financing Uses	0	(17,070)	0		(9,104)
Expense Total	0	0	1,753,982	802,482	150
Revenue					
41 - Taxes					
43 - Intergovernmental Revenues					
44 - Licenses and Permits					
46 - Public Charges for Services					
47 - Intergovernmental Charges for Services					
48 - Miscellaneous Revenues					
49 - Other Financing Sources					
Revenue Total	0	0	0	0	0
Beginning Carryover	1,069,871	(10,207)	(737,058)	0	926,907
Ending Carryover	1,069,871	(10,207)	(2,491,040)	104,753	926,907
16 - Highway Tax Levy	0	0	0	907,235	150



Department Operating Budget Summary

Department: 16 - Highway	2020 Budget Summary				
	1650 - HWY-Co Aid Roads	1660 - HWY-Co Aid Bridges	1670 - HWY- Maint State Roads	1671 - HWY- Maint Local Roads	1672 - HWY- Other Services
Expense					
100 - Personnel Services	62,933	13,179	651,310	173,704	98,188
200 - Contractual Services					
300 - Supplies and Expense			791,600	1,021,435	457,000
500 - Fixed Charges					
700 - Grants and Contributions	393,998	118,015			
Total Operating Expenditures	456,931	131,194	1,442,910	1,195,139	555,188
800 - Capital Outlay					
900 - Other Financing Uses					
Expense Total	456,931	131,194	1,442,910	1,195,139	555,188
Revenue					
41 - Taxes					
43 - Intergovernmental Revenues					
44 - Licenses and Permits					
46 - Public Charges for Services					
47 - Intergovernmental Charges for Services	(420,187)	(78,103)	(1,715,987)	(1,263,970)	(594,327)
48 - Miscellaneous Revenues					
49 - Other Financing Sources					
Revenue Total	(420,187)	(78,103)	(1,715,987)	(1,263,970)	(594,327)
Beginning Carryover	755,207	422,343	802,062	(1,555,077)	46,846
Ending Carryover	772,034	569,252	1,075,139	(1,486,246)	85,985
16 - Highway Tax Levy	53,571	200,000	0	0	0



Department Operating Budget Summary

Department: 16 - Highway	2020 Budget Summary				
	1680 - HWY-Frac Sand Completion	1681 - HWY-Frac Sand Panther Creek	1682 - HWY-Frac Sand CARBO	1690 - HWY-Capital Projects	1691 - Highway Paying Agent
Expense					
100 - Personnel Services	0	0	0	402,917	
200 - Contractual Services					27,835
300 - Supplies and Expense	0	0	0	1,729,945	
500 - Fixed Charges					
700 - Grants and Contributions					
Total Operating Expenditures	0	0	0	2,132,862	27,835
800 - Capital Outlay					
900 - Other Financing Uses					
Expense Total	0	0	0	2,132,862	27,835
Revenue					
41 - Taxes					
43 - Intergovernmental Revenues					
44 - Licenses and Permits					
46 - Public Charges for Services	0	0	0		
47 - Intergovernmental Charges for Services					
48 - Miscellaneous Revenues				0	
49 - Other Financing Sources				(2,300,000)	
Revenue Total	0	0	0	(2,300,000)	0
Beginning Carryover	248,912	0	0	3,818,426	(27,835)
Ending Carryover	248,912	0	0	3,985,564	(55,670)
16 - Highway Tax Levy	0	0	0	0	0



Department Operating Budget Summary

Department: 16 - Highway	2020 Budget Summary		
	2020 Total	Change %	2019 Budget
Expense			
100 - Personnel Services	6,036,398	+13.94%	5,297,929
200 - Contractual Services	1,050,944	+3.59%	1,014,524
300 - Supplies and Expense	6,861,083	+32.22%	5,189,309
500 - Fixed Charges	766,466	+0.41%	763,318
700 - Grants and Contributions	512,013	-8.96%	562,377
Total Operating Expenditures	15,226,904	+18.71%	12,827,457
800 - Capital Outlay	1,025,000	-3.76%	1,065,000
900 - Other Financing Uses	(2,191,673)	+26.96%	(1,726,289)
Expense Total	14,060,231	+15.57%	12,166,168
Revenue			
41 - Taxes	0	-100.00%	0
43 - Intergovernmental Revenues	(2,412,683)	+15.08%	(2,096,592)
44 - Licenses and Permits	(2,935)	0.00%	(2,935)
46 - Public Charges for Services	0	0.00%	0
47 - Intergovernmental Charges for Services	(6,475,216)	-16.71%	(7,774,274)
48 - Miscellaneous Revenues	(6,700)	0.00%	(6,700)
49 - Other Financing Sources	(2,300,000)	0.00%	0
Revenue Total	(11,197,534)	-0.14%	(9,880,501)
Beginning Carryover	9,308,482	+67.94%	5,542,795
Ending Carryover	7,778,707	+31.33%	5,922,970
16 - Highway Tax Levy	1,332,922	-50.00%	2,665,842



Department Operating Budget Summary

Department: 16 - Highway	2019 Budget Summary				
	1610 - HWY- Administration	1611 - HWY Engineer	1612 - HWY- Other Admin	1613 - HWY- Bituminous Crushed Recycle	1614 - HWY- Bituminous Operations
Expense					
100 - Personnel Services	299,633	205,738	232,380	119,372	0
200 - Contractual Services	17,134	0	7,000		
300 - Supplies and Expense	11,748	6,500	800	0	1,174,970
500 - Fixed Charges		20,600	83,626		587,954
700 - Grants and Contributions					
Total Operating Expenditures	328,515	232,838	323,806	119,372	1,762,924
800 - Capital Outlay					
900 - Other Financing Uses					
Expense Total	328,515	232,838	323,806	119,372	1,762,924
Revenue					
41 - Taxes	0				
43 - Intergovernmental Revenues	0				
44 - Licenses and Permits	(2,935)				
46 - Public Charges for Services					
47 - Intergovernmental Charges for Services	(66,905)		(109,356)	(1,665,154)	
48 - Miscellaneous Revenues	(3,500)				
49 - Other Financing Sources	0				
Revenue Total	(73,340)	0	(109,356)	(1,665,154)	0
Beginning Carryover	2,332,736	0	0	0	0
Ending Carryover	3,203,093	0	0	0	0
16 - Highway Tax Levy	1,125,532	232,838	214,450	(1,545,782)	1,762,924



Department Operating Budget Summary

	2019 Budget Summary				
	1615 - HWY- Maintenance CTHS	1616 - HWY- Patrol Sections	1617 - HWY-Gang Maintenance	1618 - HWY- Gang Smith Pit	1620 - HWY- Field Tools
Department: 16 - Highway					
Expense					
100 - Personnel Services	0	837,124	47,915		4,530
200 - Contractual Services					
300 - Supplies and Expense	3,300	864,077	59,100	0	33,800
500 - Fixed Charges					0
700 - Grants and Contributions					
Total Operating Expenditures	3,300	1,701,201	107,015	0	38,330
800 - Capital Outlay					
900 - Other Financing Uses					(25,000)
Expense Total	3,300	1,701,201	107,015	0	13,330
Revenue					
41 - Taxes					
43 - Intergovernmental Revenues		(2,096,592)			
44 - Licenses and Permits					
46 - Public Charges for Services					
47 - Intergovernmental Charges for Services					0
48 - Miscellaneous Revenues					0
49 - Other Financing Sources					
Revenue Total	0	(2,096,592)	0	0	0
Beginning Carryover	0	0	0	0	73,703
Ending Carryover	0	0	0	0	60,373
16 - Highway Tax Levy	3,300	(395,391)	107,015	0	0



Department Operating Budget Summary

Department: 16 - Highway	2019 Budget Summary				
	1621 - HWY-Shop OPS	1622 - HWY-Fuel Handling	1623 - HWY-Machinery Operations	1624 - HWY-Bituminous Machinery Fund	1625 - HWY-Buildings & Grounds
Expense					
100 - Personnel Services	240,264	0	284,796	57,177	39,446
200 - Contractual Services			764,600	145,500	80,290
300 - Supplies and Expense	42,600	12,100	5,000	26,125	46,700
500 - Fixed Charges			54,038	2,100	15,000
700 - Grants and Contributions					
Total Operating Expenditures	282,864	12,100	1,108,434	230,902	181,436
800 - Capital Outlay			1,065,000		
900 - Other Financing Uses	0	0	0		
Expense Total	282,864	12,100	2,173,434	230,902	181,436
Revenue					
41 - Taxes					
43 - Intergovernmental Revenues					
44 - Licenses and Permits					
46 - Public Charges for Services					
47 - Intergovernmental Charges for Services		(34,745)	(2,146,803)	(118,266)	
48 - Miscellaneous Revenues			(3,200)		
49 - Other Financing Sources					
Revenue Total	0	(34,745)	(2,150,003)	(118,266)	0
Beginning Carryover	(376,225)	(8,030)	1,350,660	149,696	18,207
Ending Carryover	(659,089)	14,615	1,327,229	37,060	(163,229)
16 - Highway Tax Levy	0	0	0	0	0



Department Operating Budget Summary

Department: 16 - Highway	2019 Budget Summary				
	1626 - HWY- Machinery Fund	1627 - HWY-Salt Brine Machinery Fund	1630 - HWY-Emp Taxes & Benefits	1640 - HWY- Snow Removal	1641 - HWY- Salt Brine Production
Expense					
100 - Personnel Services	0	0	1,701,289	287,134	0
200 - Contractual Services		0			
300 - Supplies and Expense		0	0	632,454	0
500 - Fixed Charges		0			0
700 - Grants and Contributions					
Total Operating Expenditures	0	0	1,701,289	919,588	0
800 - Capital Outlay					
900 - Other Financing Uses	0	0	(1,701,289)		0
Expense Total	0	0	0	919,588	0
Revenue					
41 - Taxes					
43 - Intergovernmental Revenues					
44 - Licenses and Permits					
46 - Public Charges for Services					
47 - Intergovernmental Charges for Services					
48 - Miscellaneous Revenues					
49 - Other Financing Sources					
Revenue Total	0	0	0	0	0
Beginning Carryover	0	0	(737,058)	(64,725)	0
Ending Carryover	0	0	(737,058)	(76,928)	0
16 - Highway Tax Levy	0	0	0	907,385	0



Department Operating Budget Summary

Department: 16 - Highway	2019 Budget Summary				
	1650 - HWY-Co Aid Roads	1660 - HWY-Co Aid Bridges	1670 - HWY- Maint State Roads	1671 - HWY- Maint Local Roads	1672 - HWY- Other Services
Expense					
100 - Personnel Services	65,617	13,045	594,845	168,782	98,842
200 - Contractual Services					
300 - Supplies and Expense			791,600	1,021,435	457,000
500 - Fixed Charges					
700 - Grants and Contributions	375,000	187,377			
Total Operating Expenditures	440,617	200,422	1,386,445	1,190,217	555,842
800 - Capital Outlay					
900 - Other Financing Uses					
Expense Total	440,617	200,422	1,386,445	1,190,217	555,842
Revenue					
41 - Taxes					
43 - Intergovernmental Revenues					
44 - Licenses and Permits					
46 - Public Charges for Services					
47 - Intergovernmental Charges for Services	(403,360)	(27,440)	(1,433,100)	(1,207,485)	(561,660)
48 - Miscellaneous Revenues					
49 - Other Financing Sources					
Revenue Total	(403,360)	(27,440)	(1,433,100)	(1,207,485)	(561,660)
Beginning Carryover	683,748	258,327	755,407	(1,572,345)	41,028
Ending Carryover	700,062	285,345	802,062	(1,555,077)	46,846
16 - Highway Tax Levy	53,571	200,000	0	0	0



Department Operating Budget Summary

Department: 16 - Highway	2019 Budget Summary				
	1680 - HWY-Frac Sand Completion	1681 - HWY-Frac Sand Panther Creek	1682 - HWY-Frac Sand CARBO	1690 - HWY-Capital Projects	1691 - Highway Paying Agent
Expense					
100 - Personnel Services	0	0	0	0	
200 - Contractual Services					0
300 - Supplies and Expense	0	0	0	0	
500 - Fixed Charges					
700 - Grants and Contributions					
Total Operating Expenditures	0	0	0	0	0
800 - Capital Outlay					
900 - Other Financing Uses					
Expense Total	0	0	0	0	0
Revenue					
41 - Taxes					
43 - Intergovernmental Revenues					
44 - Licenses and Permits					
46 - Public Charges for Services	0	0	0		
47 - Intergovernmental Charges for Services					
48 - Miscellaneous Revenues				0	
49 - Other Financing Sources				0	
Revenue Total	0	0	0	0	0
Beginning Carryover	337,666	0	0	2,300,000	0
Ending Carryover	337,666	0	0	2,300,000	0
16 - Highway Tax Levy	0	0	0	0	0



Department Operating Budget Summary

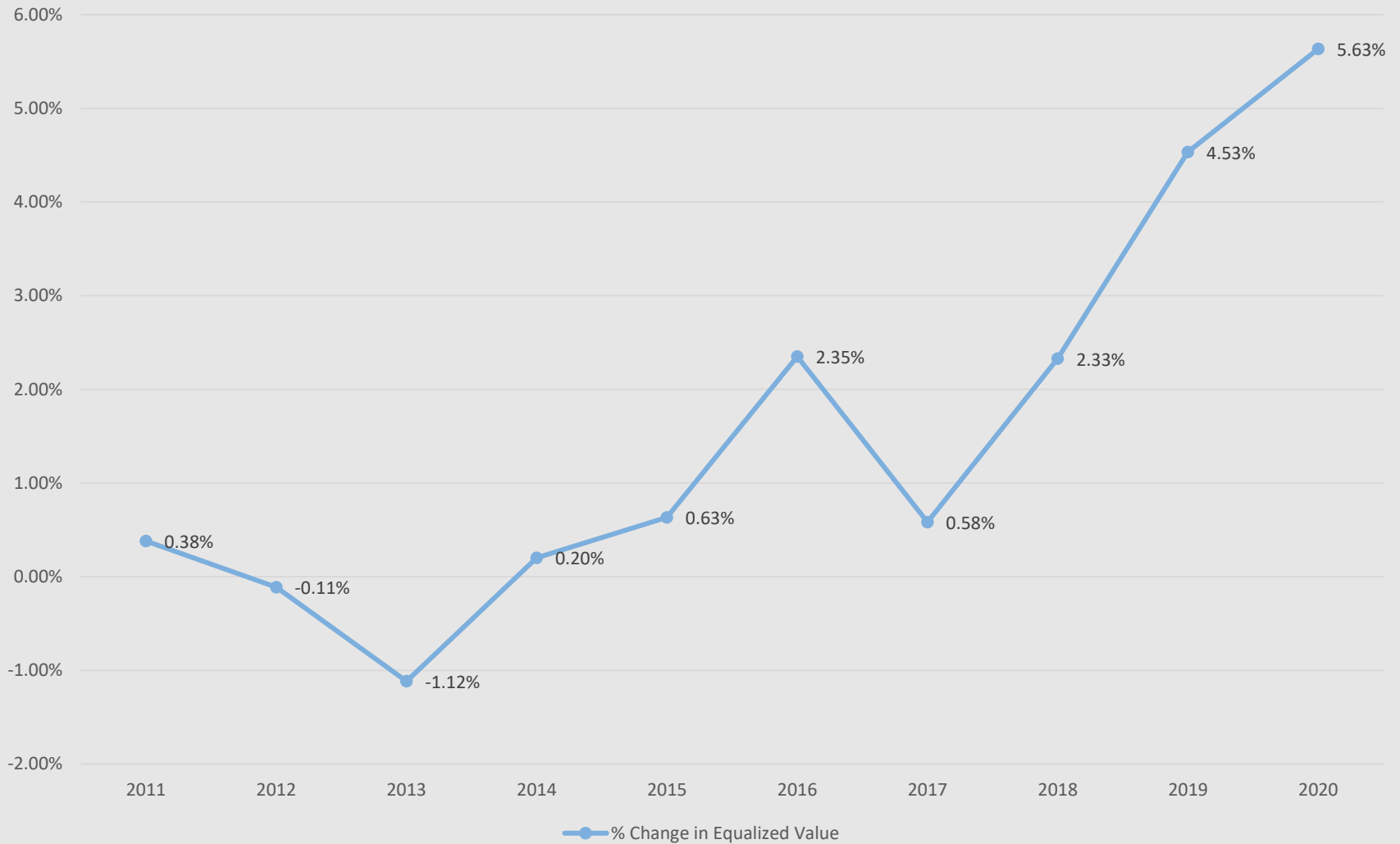
	2019 Budget
Department: 16 - Highway	
	2019 Budget
Expense	
100 - Personnel Services	5,297,929
200 - Contractual Services	1,014,524
300 - Supplies and Expense	5,189,309
500 - Fixed Charges	763,318
700 - Grants and Contributions	562,377
Total Operating Expenditures	12,827,457
800 - Capital Outlay	1,065,000
900 - Other Financing Uses	(1,726,289)
Expense Total	12,166,168
Revenue	
41 - Taxes	0
43 - Intergovernmental Revenues	(2,096,592)
44 - Licenses and Permits	(2,935)
46 - Public Charges for Services	0
47 - Intergovernmental Charges for Services	(7,774,274)
48 - Miscellaneous Revenues	(6,700)
49 - Other Financing Sources	0
Revenue Total	(9,880,501)
Beginning Carryover	5,542,795
Ending Carryover	5,922,970
16 - Highway Tax Levy	2,665,842

STATISTICAL DATA

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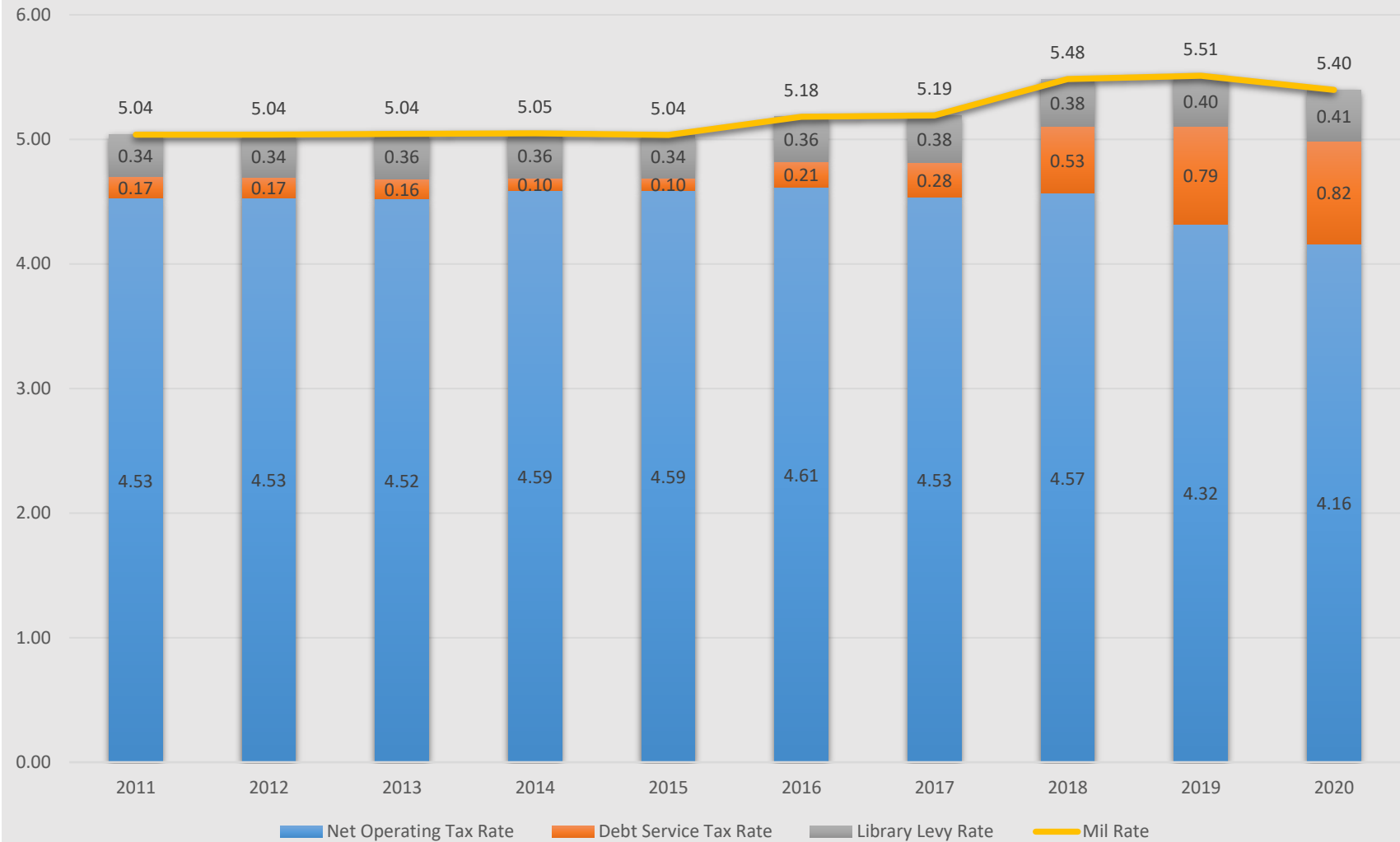
Wood County

% Change in Equalized Value



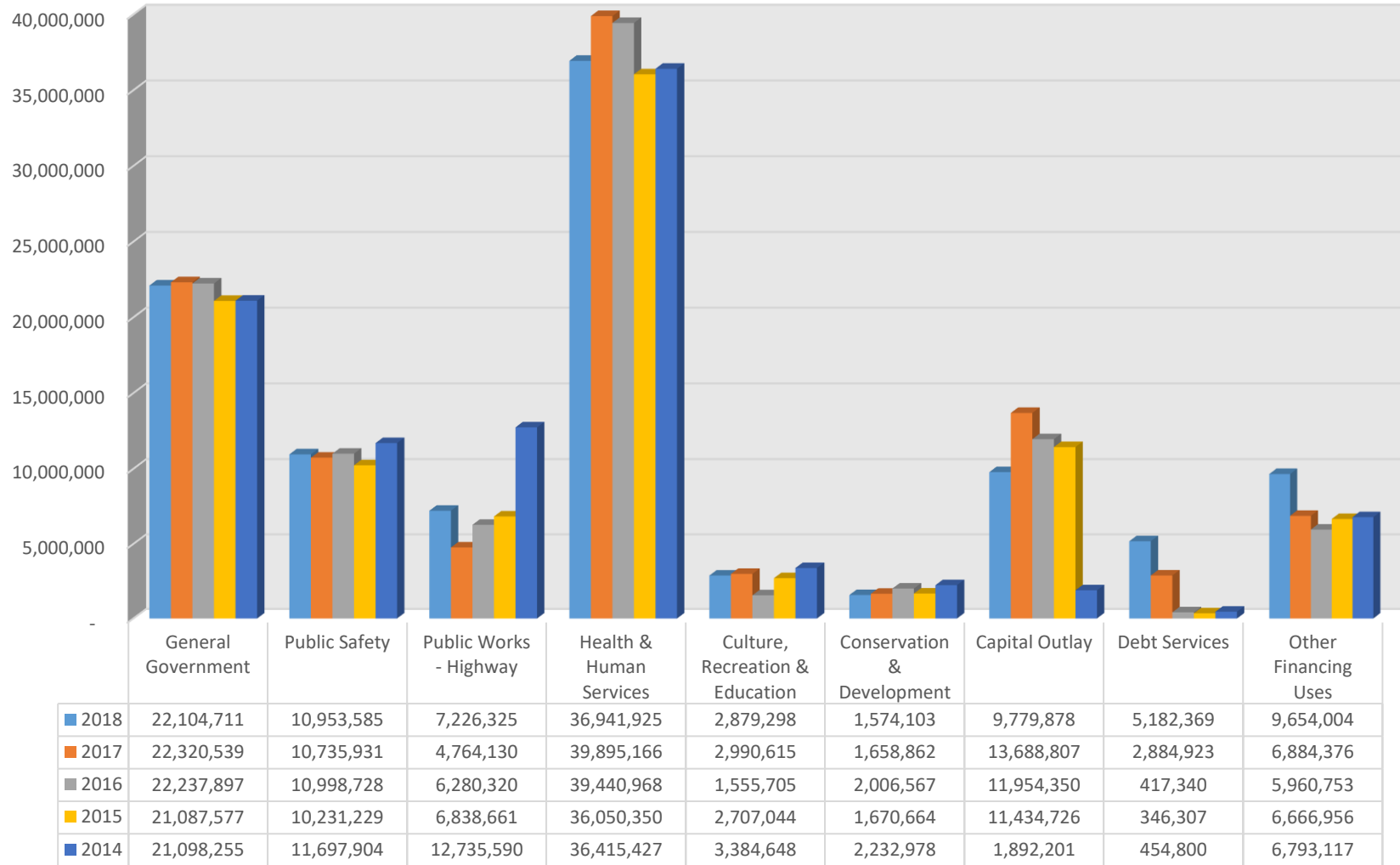
Wood County

10-Year Comparison of Mill Rate



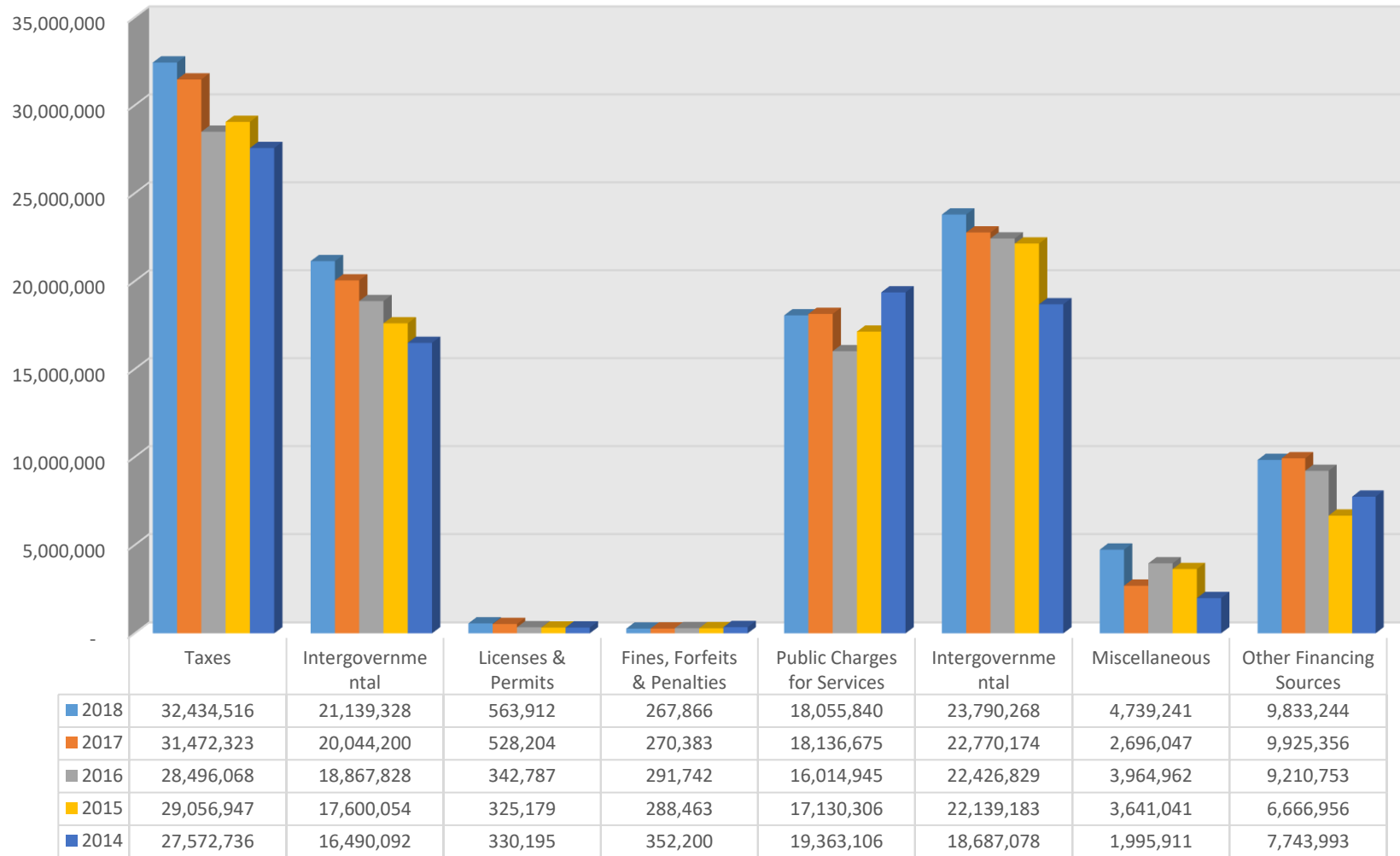
Wood County

Five Year Comparison of Actual Expenditures by Category



Wood County

Five Year Comparison of Actual Revenues by Source



GLOSSARY
(AS THESE TERMS APPLY TO WOOD COUNTY)

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The annual budget document and talks surrounding the budget process contain specialized and technical terminology that is unique to public finance and budgeting. To assist persons interested in the annual budget process including readers of this document in understanding these terms, a budget glossary has been included for your review.

ACCRUAL ACCOUNTING

The basis of accounting under which transactions are recorded at the time they are incurred as opposed to when cash is actually received for disbursed. Terms associated with this are revenue and expense.

ACCOUNTING BASIS

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

ACCOUNTS RECEIVABLE

An important revenue source for the County is incoming receivables. The system is set up to be accessed from all departments and allows for funds to be deposited in several specific departments with all general receipts coming into the Treasurer's collection area. The system monitors timely payments to the County.

ADA

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

ADOPTED BUDGET

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

AFDC

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

AGENCY FUNDS

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

ALLOCATED APPLIED CREDITS

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

AODA

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

APPROPRIATION

An authorization made by the County Board which permits officials to incur obligations against and to make expenditures of governmental resources for specific purposes. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.

APPROPRIATION UNIT

One or more expenditure accounts grouped by purpose, including:

1. Personal Services
2. Contractual Services
3. Supplies & Expenses
4. Building Materials
5. Fixed Charges
6. Debt Service
7. Grants, Contributions & Other
8. Capital Outlay
9. Other Financing Uses

ASSESSMENT

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

ASSESSED VALUATION

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

ASSETS

Property owned by a government which has a monetary value

AUDIT

A comprehensive examination of the manner in which the County's resources were actually utilized. A financial audit is a review of the accounting system and financial information to determine how government funds were spent and whether expenditures were in compliance with the County Board's appropriations.

AUTHORIZED POSITIONS

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

BALANCE SHEET

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

BALANCED BUDGET

A budget in which revenues and expenditures are equal. Wood County's budget is balanced, as County budgeted total expenditures are funded by a combination of various external revenue sources (e.g., intergovernmental grants, licenses fee, fines, etc.) property taxes and funds available for appropriation in fund balances as identified in the prior year CAFR.

BOARD OF SUPERVISORS

The Wood County Board of Supervisors is a body of government comprising 19 elected supervisors from each of the districts in the county. The Board acts similarly to the state legislature in that 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. Wood County has an AA1 bond rating, which represents the second lowest risk possible to obtain. Wood County is the smallest county with a nation with an AA1 bond rating.

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, retirement, FICA and workers compensation insurance.

FULL-TIME EQUIVALENT (FTE)

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

FUNCTIONAL AREA

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

FUND

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

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

FUND BALANCE

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

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

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

FUND BALANCE APPLIED

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

FUND BALANCE LEVIED

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

FUND PURPOSE

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

GENERAL FUND

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

GENERAL FUND BALANCE APPLIED

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

GENERAL FUND RESERVE

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

GENERAL OBLIGATION BONDS

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

GENERAL PURPOSE REVENUES

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

GENERALLY ACCEPTED ACCOUNTING PRINCIPALS (GAAP)

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

GEOGRAPHIC INFORMATION SYSTEM (GIS)

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

GOALS

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

GOVERNMENT FINANCE OFFICERS ASSOCIATION (GFOA)

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

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB)

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

GOVERNMENTAL FUNDS

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

GRANTS, CONTRIBUTIONS & OTHER

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

IMPACT FEE

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

INDIRECT COST ALLOCATION PLAN

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

INDIRECT COSTS

Costs associated with, but not directly attributable to, the providing of a product or service. These costs are usually incurred by other departments in the support of operating departments.

INFRASTRUCTURE

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

INPUT INDICATOR

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

INTEREST INCOME

Interest earned on funds in the bank or investment program which are not immediately needed by the County to pay for operations.

INTERGOVERNMENT CHARGES FOR SERVICES

Fees charged to other governments entities for services provided to State, federal, outside districts, schools and special districts and local departments

INTERGOVERNMENTAL GRANTS AND AIDS

State shared taxes, federal grants, state grants and grants from other local government

INTERGOVERNMENTAL REVENUE

Revenue received from another government in the form of grants and shared revenues. These contributions are made to local governments from the State and Federal governments outside the County and are made for specified purposes.

INTERNAL SERVICE FUND

Internal service funds are used to account for the financing of goods or services provided by one department or agency of the County to other departments or agencies of the County or to other governments on a cost reimbursement basis.

INTRAFUND TRANSFER

Amounts transferred within a fund from one expenditure category to another, i.e., an adjustment to the appropriation.

INVESTING

The County has an investment policy in place that is routinely reviewed by the County Board. We currently have a three pronged approach to the investment program that includes the services of an investment advisor, a third party custodian, several investment pools and a state-wide CD pool. This assists the County to keep some funds local within the State of Wisconsin and to have a diverse portfolio of other acceptable investment vehicles for above market rate returns.

LEGAL DEBT LIMIT

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

LIABILITY

Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed or refunded at some future date.

LICENSES & PERMITS

Licenses and permits.

LINE ITEM

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

LONG-TERM DEBT

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

MAJOR FUNDS DEFINITIONS

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

MATURITY

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

MEDICAL ASSISTANCE (MA)

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

MILL (TAX) RATE

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

MISCELLANEOUS REVENUE

Interest and dividends, rent, property sales and loss compensation

MISSION

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

MODIFIED ACCRUAL ACCOUNTING

A basis of accounting which recognizes revenues when they become measurable and available. Expenditures are generally recognized when the fund liability is incurred. Major exceptions include accumulated vacation, sick pay and interest on long-term debt. Terms associated with this are revenue and expenditure.

MODIFIED BUDGET

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

NET ASSETS

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

NON-DEPARTMENTAL

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

NOTES

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

OBJECTIVES

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

OBLIGATIONS

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

OPERATING BUDGET

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

OPERATING EXPENSES

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

OPERATING TRANSFERS

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

ORDINANCE

A formal legislative enactment by the Board of Supervisors.

OTHER FINANCING SOURCES

These are funding sources for a particular activity other than typical revenue sources. These would include prior year earned revenues, capitalized interest or an application of fund balances and cash from a bond issue. Transfer from contingency, general obligation long-term debt, depreciation provided on capital projects, transfers from other funds and transfers from fund balance

OTHER FINANCING USES

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

OUTCOME MEASURES

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

OUTPUT MEASURES

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

OUTSIDE AGENCIES

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

PC REPLACEMENT FUND

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

PER CAPITA INCOME

The total county income divided by the total county population.

PER DIEM

Compensation that is paid on a per day basis.

PERFORMANCE MEASURE

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

PERSONAL SERVICES

Salaries, wages, employee benefits and employer contributions

POSITION SUMMARY

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

PRIOR YEAR FUNDS

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

PROGRAM

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

PROGRAM BUDGET

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

PROPERTY TAX LEVY

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

PROPRIETARY FUNDS

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

PUBLIC CHARGES FOR SERVICES

User charges set up by departments to pay for such services as: general government, public safety, highway and related facilities, other transportation, Health, Social Services, culture recreation, public areas, education, conservation, economic development and protection of the environment.

PURCHASED SERVICES

Expenditure items for all services contracted for directly or indirectly by outside agencies. These include postage, telephone, utilities, subscriptions, insurance (except workers' compensation), etc.

RESERVED FUND BALANCE

The portion of fund balance that is not appropriate 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 six standing committees of the County Board organized on functional lines. The Executive Committee which deals with administrative policy matters; whereas, the remaining five standing committees (Health and Human Services; Public Safety; Conservation, Education and Economic Development; 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 \$1500.

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

State law that is approved and implemented the Wisconsin 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. Minimum fund balance requirement of 15%.

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.