

BUDGET IN BRIEF



**WOOD COUNTY
WISCONSIN**

2021 ADOPTED BUDGET

WOOD COUNTY 2021 ADOPTED BUDGET BRIEF

WOOD COUNTY BOARD OF SUPERVISORS

November 2020

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Adam Fischer – County Board Vice Chair

Operations Committee:

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Laura Valenstein

William Winch

Joseph Zurfluh

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WOOD COUNTY 2021 ADOPTED BUDGET BRIEF

WOOD COUNTY
November 10, 2020



BOARD OF SUPERVISORS
and
FINANCE OFFICE

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

To the Residents of Wood County and the County Board:

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

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

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

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

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

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

Ed Wagner
Chair, Operations Committee

Allen Thurber, CPA
Finance Director



Mission Statement:

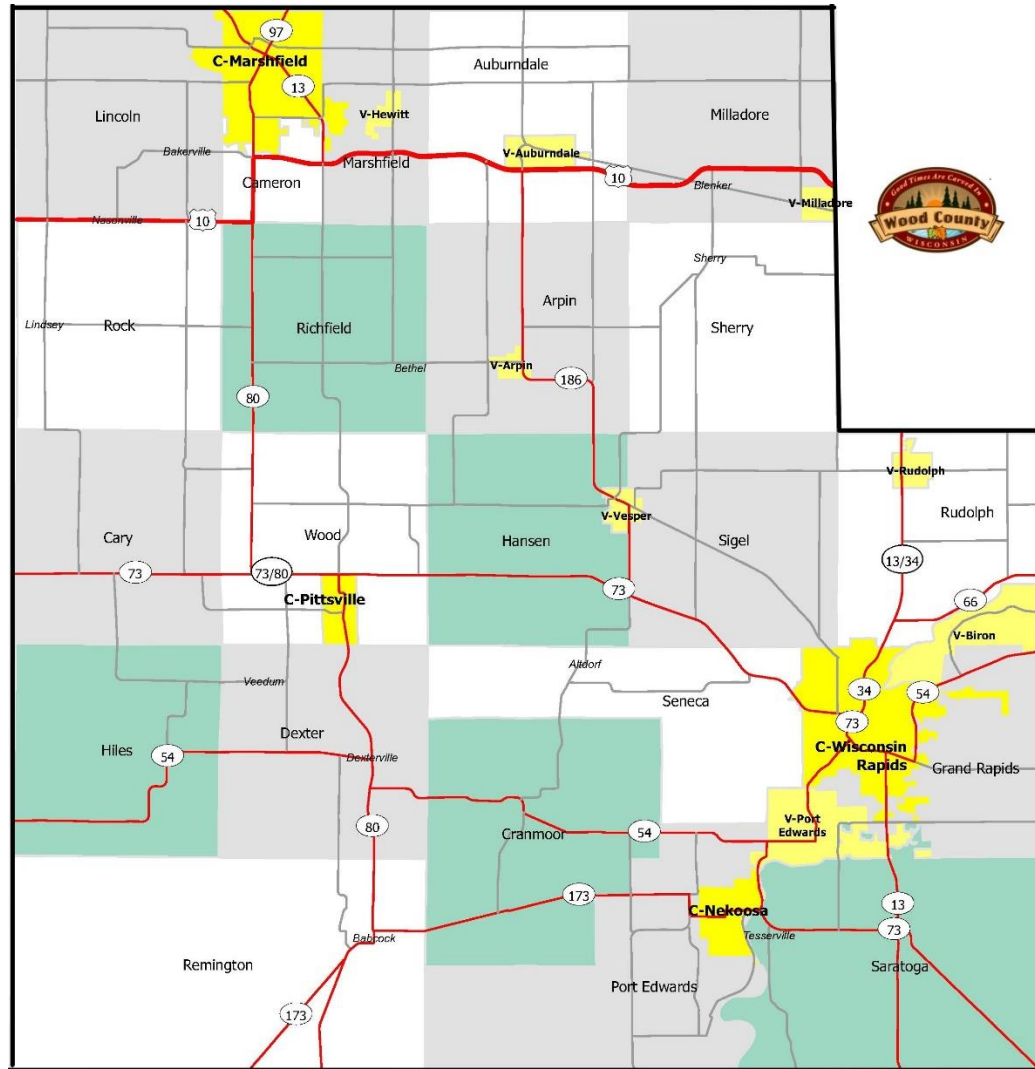
To provide quality, innovation and cost-effective services that enhance quality of life, health, and safety, by a team committed to excellence, integrity, accountability and respect.

Vision:

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

WOOD COUNTY 2021 ADOPTED BUDGET BRIEF

MAP OF WOOD COUNTY



WOOD COUNTY FACILITIES

Wood County Courthouse

400 Market St
Wisconsin Rapids, Wisconsin 54495

Wood County River Block

111 W Jackson St
Wisconsin Rapids, Wisconsin 54495

Edgewater Haven

1351 Wisconsin River Dr
Port Edwards, Wisconsin 54469

Wood County Highway Department

555 17th Ave N
Wisconsin Rapids, WI 54495

Aging and Disability Center of Central Wisconsin

220 3rd Ave S Suite 1
Wisconsin Rapids, Wisconsin 54495

300 S Peach Ave Suite 1
Marshfield, Wisconsin 54449

Marshfield Office – Cornerstone and Human Services

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

Wood County Annex and Norwood Health Center

1600 N Chestnut Ave
Marshfield, Wisconsin 54449

COMMUNITY PROFILE

Wood County in Brief:

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

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

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

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

Largest Employers:

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

Principal Real Estate Taxpayers:

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

Income Jobs & Employment:

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

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

WOOD COUNTY GOVERNMENTAL PROFILE

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

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

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

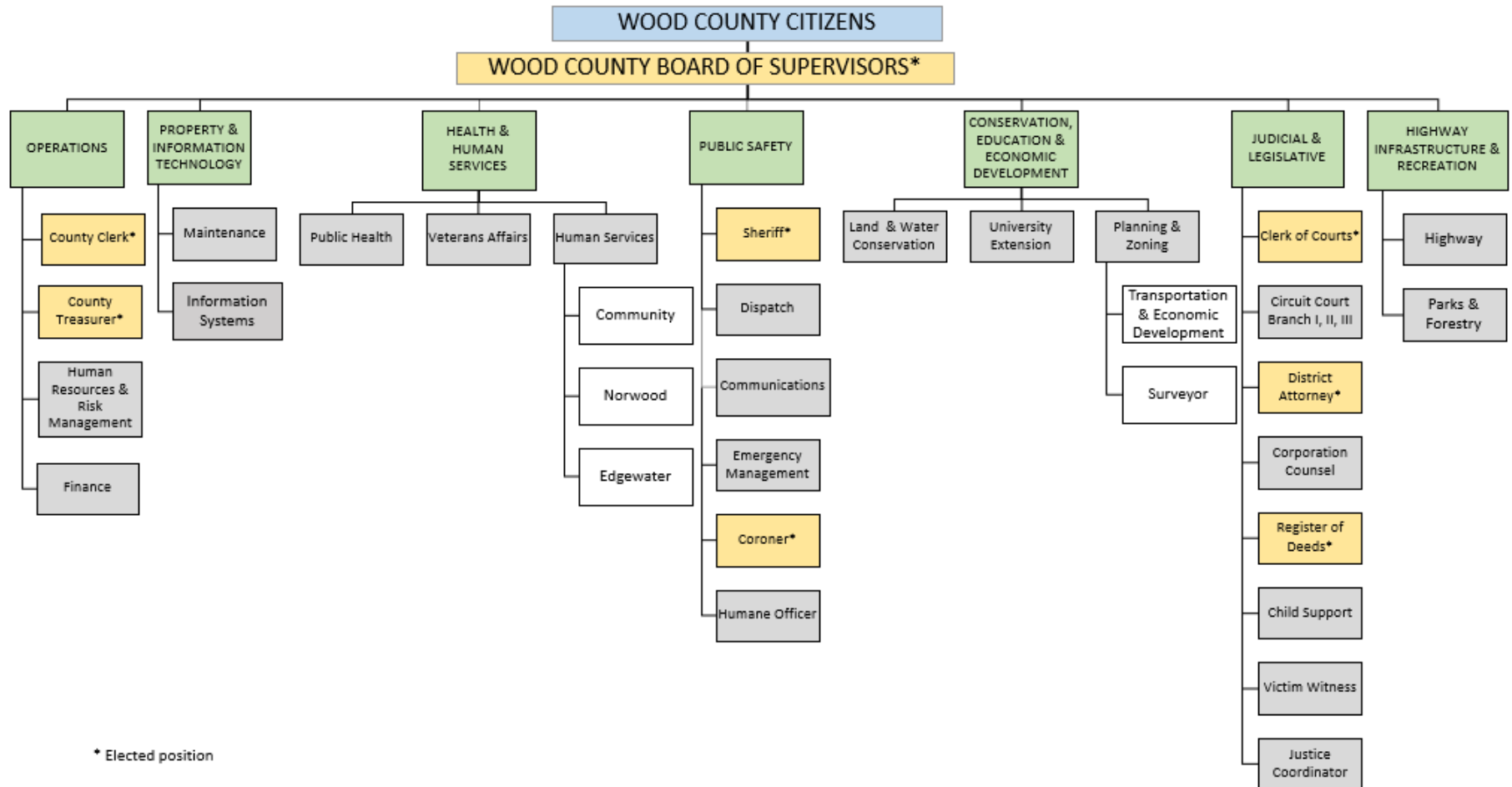
The Marshfield Fairgrounds Commission is a joint venture between the Wood County Board of Supervisors and the City of Marshfield Common Council for the improvement, maintenance, repair and operation of the Marshfield Fairgrounds. The Commission Board consists of six members: three County board supervisors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

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

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

WOOD COUNTY 2021 ADOPTED BUDGET BRIEF

WOOD COUNTY ORGANIZATIONAL CHART



STANDING COMMITTEES FOR 2020-2021

OPERATIONS COMMITTEE

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

CONSERVATION, EDUCATION & ECONOMIC DEVELOPMENT COMMITTEE

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

HEALTH & HUMAN SERVICE COMMITTEE

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

JUDICIAL & LEGISLATIVE COMMITTEE

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

HIGHWAY INFRASTRUCTURE & RECREATION COMMITTEE

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

PUBLIC SAFETY COMMITTEE

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

PROPERTY & INFORMATION TECHNOLOGY COMMITTEE

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

WOOD COUNTY 2021 ADOPTED BUDGET BRIEF

TAX LEVY SUMMARY

The 2020 County Tax Levy, in support of the 2021 fiscal budget year, is \$28,165,064, an increase of \$569,604, or 2.06%. The Equalized Value assessable by the County¹ is \$5,476,313,500, an increase of \$150,980,900, or 2.84% from one year ago.

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

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

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

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

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

2021 BUDGET APPROACH, CONSIDERATIONS AND ASSUMPTIONS

Conservatism:

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

Capped tax Levies:

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

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

2021 Budget Considerations and Assumptions:

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

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

WOOD COUNTY 2021 ADOPTED BUDGET BRIEF

BUDGET ACTIVITY STRUCTURE

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

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

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

Other: Aging & Disability Resource Center (ADRC)

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

Departments:	Communications	Dispatch
	Emergency Management	Sheriff and Corrections

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

Department: Highway

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

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

Other: General/Contingency Ho Chunk Donations

WOOD COUNTY 2021 ADOPTED BUDGET BRIEF

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

Departments:	Parks and Forestry	University of Wisconsin Extension
Other:	County Aid for Libraries Parks State Aid	Marshfield Fairgrounds University of Wisconsin/Wood County Commission

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

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

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

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

WOOD COUNTY 2021 ADOPTED BUDGET BRIEF

2021 COUNTY WIDE BUDGET SUMMARY

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

Overall

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

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

2021 COUNTY WIDE BUDGET SUMMARY

Revenue Highlights

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

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

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

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

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

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

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

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

2021 COUNTY WIDE BUDGET SUMMARY

Expenditure Highlights

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

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

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

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

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

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

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

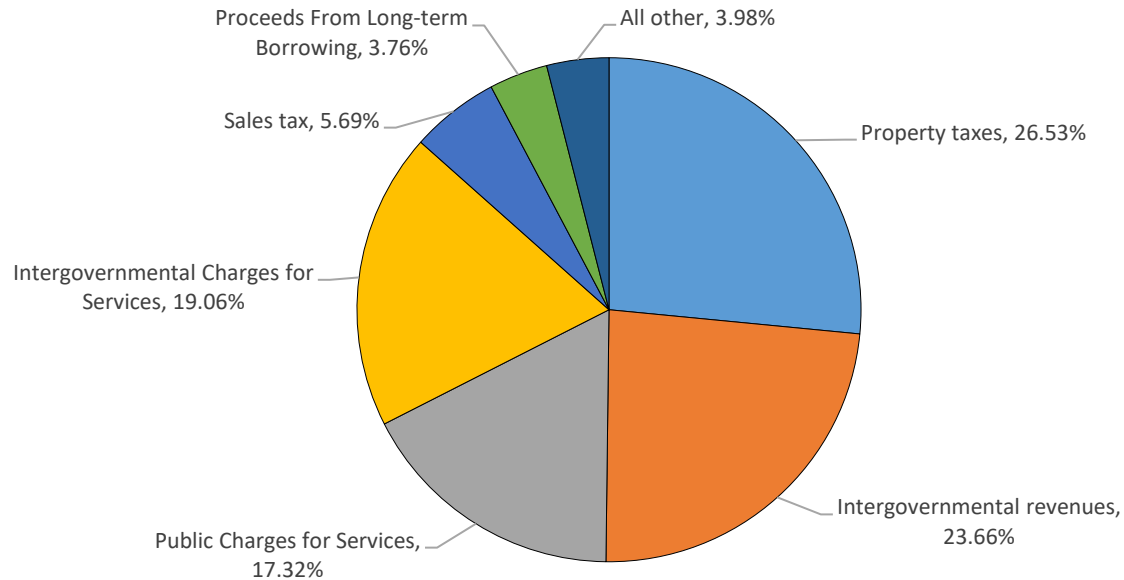
Capital Projects expenditures decrease approximately \$1.1 million as 2020 funding included: (i) a large ATV trail development project in the town of Hiles, (ii) modernization of the Human Services Department billing and document management systems, and (iii) more extensive renovation needs at our aging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

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

ANALYSIS OF REVENUES BY SOURCE

Analysis of Revenues by Source

Wood County 2021 Adopted Budget Revenues by Source



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

Analysis of Revenues by Source

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

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

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

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

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

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

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

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

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

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

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

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

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

Property Tax Revenues

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

Intergovernmental Revenues

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

Public Charges for Services

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

Intergovernmental Charges for Services

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

Sales Tax

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

Proceeds from Long-term Borrowing

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

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

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

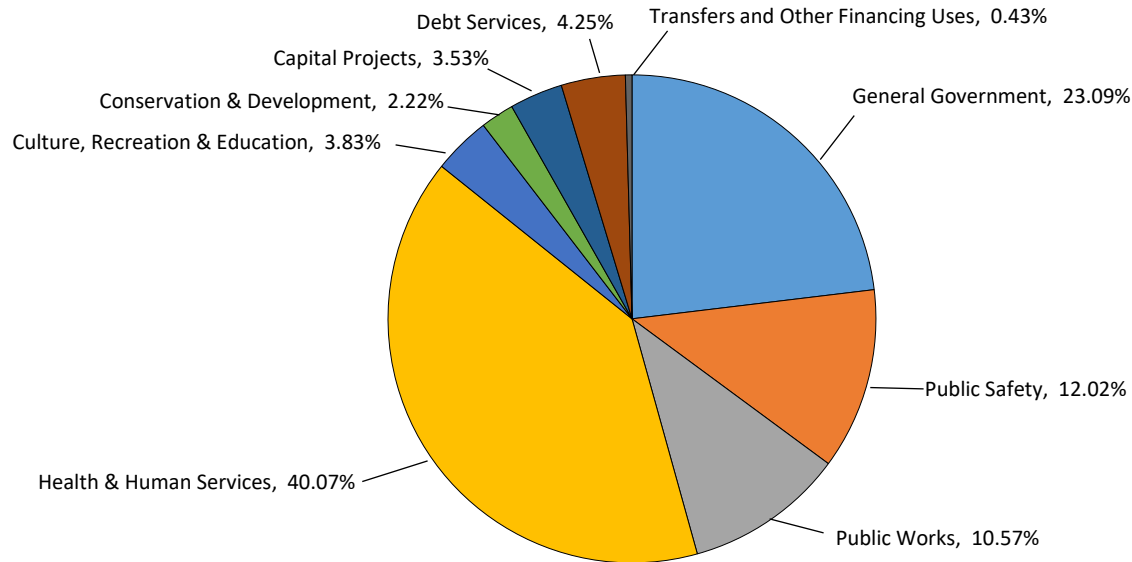
All Other

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

ANALYSIS OF EXPENDITURES BY FUNCTION

Analysis of Expenditures by Function

2021 Adopted Expenditures by Function



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

Analysis of Expenditures by Function

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

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

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

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

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

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

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

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

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

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

Analysis of Expenditures by Function

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

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

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

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

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

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

Health & Human Services

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

Public Safety

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

Public Works

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

General Government

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

Culture, Recreation & Education

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

Conservation & Development

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

Debt Services

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

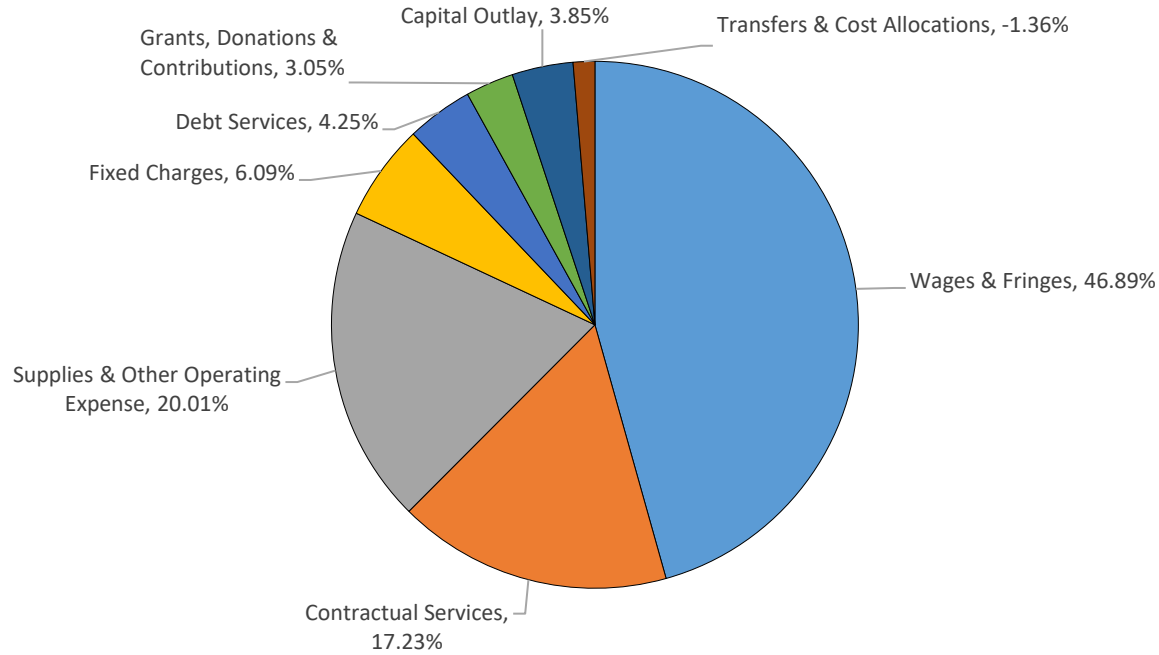
Outstanding Debt Limit

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

ANALYSIS OF EXPENDITURES BY TYPE

Analysis of Expenditures by Type

Wood County 2021 Adopted Budget By Type



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

Analysis of Expenditures by Type

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

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

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

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

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

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

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

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