



2025 ADOPTED BUDGET

**WOOD COUNTY
WISCONSIN**

November 12, 2024



**WOOD COUNTY
WISCONSIN**

2025 ADOPTED BUDGET

BUDGET USERS GUIDE

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

INTRODUCTION

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

BUDGET SUMMARY

This section contains the Tax Levy Summary, the 2025 Countywide Adopted Budget Summary and a discussion and analysis of the changes between the 2025 and 2024 budgets. This section also contains a comparative analysis of revenues by source and expenditures by function and by type.

BUDGET POLICIES AND STRUCTURE

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

PUBLIC NOTICE OF BUDGET HEARING

This section contains the published public notice regarding the hearing on the 2025 proposed budget and contains a comparative presentation for 2024.

PRESENTATION OF BUDGETS BY EXPENDITURE CATEGORY

This section provides budget information for each of the program budget areas of the County. Each program budget area includes a mission statement and/or a description, and summary budget information for the 2025 and 2024 budget year. The County uses the decision item concept to build program budgets. This concept establishes a base budget for each program that fully funds all existing positions, including anticipated salary and benefit changes, operating and contractual services at current year adopted amounts, zeros out all operating capital and removes any one-time items included in the prior year. Expenditure and revenue adjustments are required based on approved commitments, such as debt service and depreciation. Departments then propose increases or decreases to the base budget through decision items.

STATISTICAL AND SUPPLEMENTAL DATA

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

GLOSSARY

A glossary of common budget terms and acronyms.

WOOD COUNTY BOARD OF SUPERVISORS

November 2024

Lance Pliml – County Board Chair and Administrative Coordinator

Laura Valenstein – County Board Vice Chair

Operations Committee:

Laura Valenstein – Chair

Jake Hahn

Lance Pliml

Donna Rozar

Joseph Zurfluh

Scott Brehm

Allen Breu

Tom Buttke

Bill Clendenning

Brad Hamilton

John Hokamp

Timothy Hovendick

Bill Leichtnam

Jeff Penzkover

Russel Perlock

Dennis Polach

Wayne Schulz

Lee Thao

William Voight

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WOOD COUNTY
November 12, 2024



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 2025 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 2025 is \$34,279,503, compared to \$33,683,210 in 2024. The tax rate for 2025 is \$4.6452, down from \$4.8130 per \$1,000 of equalized value. The estimated average equalized value for a home in the County is \$215,238 compared to \$181,597 from the prior year. Therefore, the County property tax on the average home is approximately \$1,000, up from \$874.

The 2025 budget retains all core programs and services. However, in an era of capped tax levies, it is a fiscal challenge to simultaneously maintain service levels, keep our infrastructure in good repair, provide competitive employee compensation plans, respond to the needs of our population, and other changing societal issues. This is at a time of local and global economic difficulties amid high inflation, rising interest rates and other various uncertainties.

To balance the 2025 budget the County will utilize estimated cash reserves of approximately \$2.88 million. The County has sufficient reserves to do this and retain a strong ratio of Undesignated General Fund Reserves to General Fund Expenditures.

As part of our continued planning, we will ask our Supervisors, Department Heads and staff to be mindful of the financial structure of Wood County to bring about sustainable growth and achieve financial stability. There will need to be shared commitment, great collaboration and cooperation between committees and departments to bring our budgeting process to a more consistent and sustainable outlook. We look forward to working together for the greater prosperity of Wood County.

We invite the reader to examine the Wood County 2025 Budget. This budget document summarizes the financial plan of essentially every aspect of Wood County operations for 2025. If any questions arise, please feel free to contact either of us.

Laura Valenstein
Chair, Operations Committee

Edward Newton
Finance Director

PaNya Yang
Deputy Finance Director



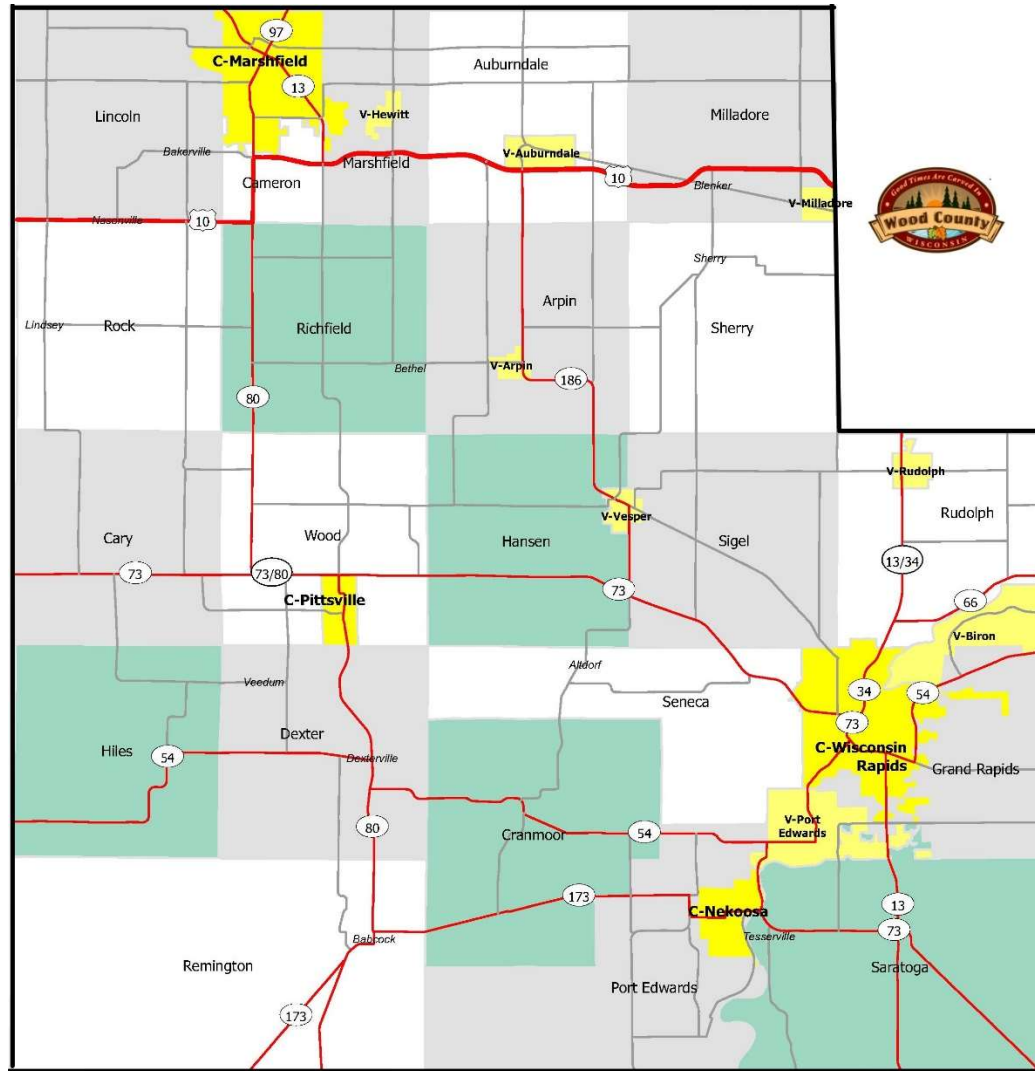
Mission Statement:

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

Vision:

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

MAP OF WOOD COUNTY



WOOD COUNTY FACILITIES

Wood County Courthouse

400 Market St
Wisconsin Rapids, Wisconsin 54495

Wood County River Block

111 W Jackson St
Wisconsin Rapids, Wisconsin 54495

Edgewater Haven

1351 Wisconsin River Dr
Port Edwards, Wisconsin 54469

Wood County Highway Department

555 17th Ave N
Wisconsin Rapids, WI 54495

Aging and Disability Center of Central Wisconsin

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

300 S Peach Ave Suite 1
Marshfield, Wisconsin 54449

Marshfield Office – Cornerstone and Human Services

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

Wood County Annex and Norwood Health Center

1600 N Chestnut Ave
Marshfield, Wisconsin 54449

COMMUNITY PROFILE

Wood County in Brief:

Wood County lies in central Wisconsin, approximately 160 miles northwest of Milwaukee and 180 miles southeast of Minneapolis-Saint Paul. The County covers an area of 519,680 acres (812 sq. miles). Wisconsin Rapids is the County Seat. The current population of the County is 74,200 (Wisconsin Department of Administration, Demographic Services Center, final 2022 estimate). The County incorporates the cities of Marshfield, Nekoosa, Pittsville, and Wisconsin Rapids, 8 villages and 22 townships.

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

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

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

Largest Employers:

Marshfield Clinic Health System
 Roehl Transport
 Wisconsin Rapids Public School District
 County of Wood
 Aspirus Riverview Hospital
 Marshfield School District
 Domtar
 Felker Brothers
 Masonite
 Renaissance Learning
 Prevention Genetics

Principal Real Estate Taxpayers:

Marshfield Clinic Health System
 NewPage
 Mariani Sousa Partnership
 Giampaolo W Rapids Realty LLC
 Packaging Corp of America
 T&W Gardner
 Ocean Spray Cranberries
 Forward Financial Bank
 Aspirus Riverview Hospital
 Wal-Mart Stores
 Domtar Corporation

Income Jobs & Employment:

Per capita income	\$36,712
Median household income	\$63,273
Civilian labor force, July 2024	33,716
Wood County, July, 2024 unemployment rate	3.8%
Wisconsin, July, 2024 unemployment rate	2.9%

Source: U.S. Census Bureau – Wood County, WI Quick Facts. Unemployment data (not seasonally adjusted) was obtained from the Wisconsin Department of Workforce Development-WisConomy and is current as of December 2023.

WOOD COUNTY GOVERNMENTAL PROFILE

Wood County (the County) is a local governmental entity established under the laws of the State of Wisconsin and has the powers as defined in the Wisconsin State Statutes. The County was incorporated in 1856 and operates under a County Board form of government. The Board of Supervisors is comprised of nineteen (19) members, elected by districts to serve concurrent two-year terms. The terms of the current Board expire in April 2026. 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.

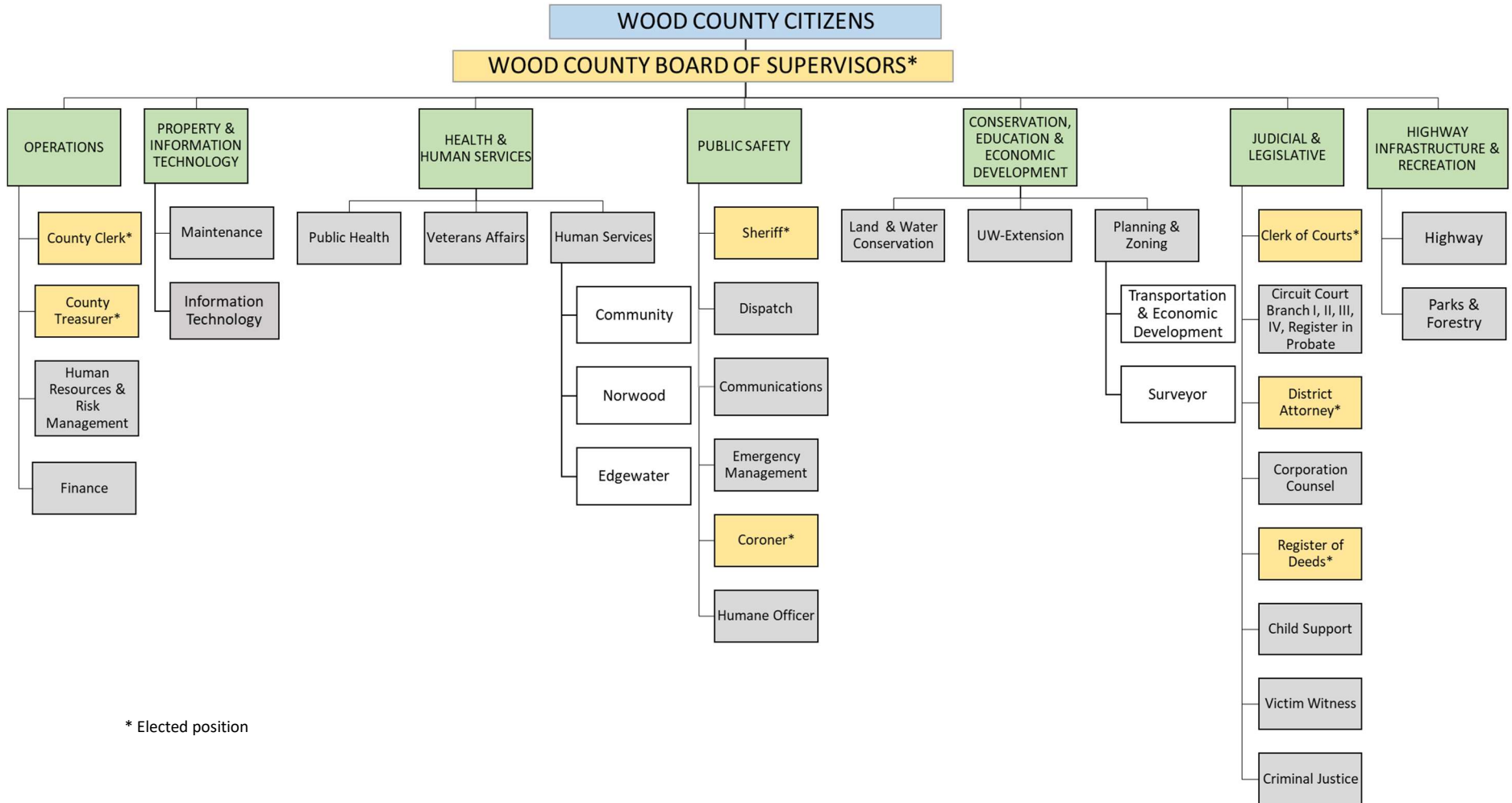
The Marshfield Fairgrounds Commission is a joint venture between the Wood County Board of Supervisors and the City of Marshfield Common Council for the improvement, maintenance, repair and operation of the Marshfield Fairgrounds. The Commission Board consists of six members: three County board supervisors 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 2025 ADOPTED BUDGET

WOOD COUNTY ORGANIZATIONAL CHART



* Elected position

STANDING COMMITTEES 2024 – 2026

OPERATING COMMITTEE

Laura Valenstein, Chair
Donna Rozar, Vice Chair
Jake Hahn
Joseph Zurfluh
Lance Pliml

CONSERVATION, EDUCATION & ECONOMIC DEVELOPMENT COMMITTEE

Bill Leichtnam, Chair
Tom Buttke, Vice Chair
Tim Hovendick
Russ Perlock
Wayne Schulz
Joe Behlen, Producer

PUBLIC SAFETY COMMITTEE

Joseph Zurfluh, Chair
Brad Hamilton, Vice Chair
Jeff Penzkover
Dennis Polach
William Voight

HEALTH & HUMAN SERVICES COMMITTEE

Donna Rozar, Chair
Lee Thao, Vice Chair
John Hokamp
Tom Buttke
Laura Valenstein
Kristen Iniguez, DO
Leslie Kronstedt
Rebecca Spiros, RN
Mary Jo Wheeler-Schueller

JUDICIAL & LEGISLATIVE COMMITTEE

Bill Clendenning, Chair
William Voight, Vice Chair
Tim Hovendick
Bill Leichtnam
Russ Perlock

HIGHWAY INFRASTRUCTURE & RECREATION COMMITTEE

Jake Hahn, Chair
Allen Breu, Vice Chair
John Hokamp
Scott Brehm
Lee Thao

PROPERTY & INFORMATION TECHNOLOGY COMMITTEE

Allen Breu, Chair
Dennis Polach, Vice Chair
Jeff Penzkover
Brad Hamilton
Scott Brehm

WOOD COUNTY 2025 ADOPTED BUDGET

TAX LEVY SUMMARY

The 2024 County Tax Levy, in support of the 2025 fiscal budget year, is \$34,279,503, an increase of \$596,292 or 0.95%. The Equalized Value assessable by the County¹ is \$7,619,832,500, an increase of \$378,437,700 or 5.23% from one year ago.

The overall County Tax Levy decreased mainly due a reduction in the operating and library levy but offset by an increase in the debt service levy. The Tax Rate decreased to \$4.6452 per \$1,000 of Equalized Value from \$4.8130 per \$1,000 of Equalized Value.²

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

Tax Component	2025		2024		Change	
	Tax	Rate	Tax	Rate	Tax	Rate
Operating levy	\$ 23,028,026	\$ 3.0221	\$ 23,294,185	\$ 3.2168	\$ (266,159)	\$ (0.1947)
Debt service levy	10,137,394	1.3304	9,218,492	1.2730	918,902	0.0574
Library levy	1,114,083	0.2926	1,170,533	0.3232	(56,450)	(0.0306)
Total	\$ 34,279,503	\$ 4.6452	\$ 33,683,210	\$ 4.8130	\$ 596,292	\$ (0.1679)

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

- *Tax Levy* = Total amount of property tax dollars the County raises for operating, debt service and aid to libraries.
 - *Equalized Value* = Estimate of the current market value of property.
 - *Tax Rate* = Tax Levy divided by the total Equalized Value of all eligible property in the County.
 - *Tax Increment Finance District (TID)* = A designated area within a city or village for a certain type of development. As property taxes rise in the TID, this increase (increment) is used by the municipality to pay for the development project. The school, county and technical college district tax related to the TID area (the overlying taxing jurisdictions) is also retained by the municipality to pay for the improvements.
1. The total Equalized Value of all the properties in Wood County is \$7,955,395,200, an increase of 430,292,900 or 5.72%. However, as the County cannot assess taxes on properties located in Tax Incremental Finance Districts (TIDs), the equalized value of TIDs is removed to determine the County property tax base. After adjusting for the value of TID properties, the Equalized Value assessable by Wood County is \$7,619,832,500, an increase of \$378,437,700 or 5.23%.
 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.

2025 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 2024, 2023, 2022, 2021, and 2020 was 1.02%, 0.89%, 0.73%, 2.029%, and 1.019%, 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, enriching 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.

2025 Budget Considerations and Assumptions:

- Retention of all core programs.
- American Rescue Plan Act (ARPA) funds received by the County are apportioned for 2025 budget purpose for only designated projects.
- Inflation is easing but remains high.
- There is an awareness of uncertainties – presidential election, global growth is expected to fall, financial market turbulence, cooling labor markets, high fuel cost, strong wage gains, ongoing tension between Hamas and Israel, Ukraine invasion, high interest rates, weak manufacturing outlook, and capital markets volatility.

- Sales tax revenue is budgeted at \$8,300,000 in 2025. This is an increase from \$7,700,000 budgeted in 2024. Economic predictions for 2025 are reaching upwards of \$9,000,000.
- The Edgewater and Norwood Health Care Center budgets reflect operating losses. The County has financed similar losses for many years through property tax levy. The increased costs of healthcare workers and the shortage thereof; general economic conditions influence higher costs and patient revenues; and the inability to significantly increase our operating tax levy. In 2025, Medicaid/Medicare reimbursement rates increased thus reducing the deficit for both facilities the past years.
- Wage and benefit increases are ongoing Countywide for the last several years. The County has continued to experience a shortage of healthcare workers and other departmental labor demands. We have taken an important step to continue to keep wages competitive with a wage study earlier this year to get employees up to market while being mindful of keeping our people costs under control for the longer term. We continue to try to budget closer to our real cost of employee compensation in 2025. We still assumed that positions would be filled all year long. Budgeting closer does not save money but it does avoid inflating expenditures in one budget year.
- Personnel costs reflect a 5.70% increase due to the County's wage study that will take effect on January 1, 2025.
- Health care rates in 2025 increased approximately 4.5% while workers compensation rates decreased by 25% due to favorable claims experience. The County continues to maintain a sufficient fund balance for both.
- Labor demands, retention and inflation will most likely carry into 2025 requiring expenditures with funding uncertain at this time, requiring the County to use general fund balance to maintain necessary service levels to our communities.

WOOD COUNTY 2025 ADOPTED BUDGET

2025 COUNTY WIDE BUDGET SUMMARY

Revenue by Source	FY 2025 Proposed Budget	FY 2024 Adopted Budget	Increase (Decrease)	% Change
Revenues:				
Property taxes	34,279,503	33,683,210	596,293	1.77%
Intergovernmental revenues	32,742,469	30,880,372	1,862,097	6.03%
Public Charges for Services	25,599,144	22,727,760	2,871,384	12.63%
Intergovernmental Charges for Services	22,980,793	20,454,922	2,525,871	12.35%
Sales tax	8,300,000	7,700,000	600,000	7.79%
Proceeds From Long-term Borrowing	10,000,000	30,997,517	(20,997,517)	-67.74%
All other	14,921,299	14,033,390	887,909	6.33%
	\$ 148,823,209	\$ 160,477,171	\$ (11,653,963)	-7.26%
Expenditures:				
Health & Human Services	54,946,766	51,954,291	2,992,475	5.76%
Public Safety	17,445,253	15,952,296	1,492,956	9.36%
Public Works	12,176,729	10,789,255	1,387,474	12.86%
General Government	29,624,910	28,335,189	1,289,720	4.55%
Culture, Recreation & Education	4,553,964	5,550,713	(996,750)	-17.96%
Conservation & Development	2,818,519	2,581,812	236,707	9.17%
Capital Projects	11,022,165	31,109,165	(20,087,000)	-64.57%
Debt Service	10,235,229	9,539,327	695,902	7.30%
Transfers & Other Financing Uses	8,884,245	8,339,656	544,589	6.53%
Total Expenditures	151,707,779	164,151,705	(12,443,926)	-7.58%
Deficit (covered by used of reserves)	(2,884,570)	(3,674,533)	789,963	-21.50%

Overall

2025 budgeted expenditures of \$151.7 million exceed revenues of \$148.8 million by approximately \$2.9 million. In comparison to the 2024 adopted budget of approximately \$3.7 million, it is lower. The underlying theme of our 2025 budget is that we are in a sound financial condition but must remain diligent in our future. Currently we are experiencing a situation of uncertainties. Inflation is easing but remains high, increased labor demands, high interest rates, weak manufacturing outlook, Ukraine war, Hamas-Israel tension, presidential election and financial market turbulence. The County for has been running surpluses and building excess reserves on its balance sheet. While our budget process continues to improve and yet we show a deficit, come year-end, we are able to maintain or increase our reserve. There is still much work ahead as we continue improving our budget process while maintaining a healthy reserve.

2025 COUNTY WIDE BUDGET SUMMARY

Revenue Highlights

2025 budgeted revenues are approximately \$148.82 million, a decrease of \$11.65 million from the 2024 adopted budget mainly due from long-term borrowing for the new jail and sheriff's office.

Property taxes are up approximately \$596,292 due to the following levies: (i) decrease in operating (\$266,159); (ii) increase in debt service \$918,902; and (iii) decrease in county aid to libraries (\$56,450). The operating tax levy is at the maximum limit capped by the state of Wisconsin.

Intergovernmental revenues increased approximately \$1.86 million, primarily due to increases in state and/or federal aids in the following areas: state shared revenue, computer and personal property aid of \$753,000; Human Services of \$390,000; \$143,000 for Health Department; \$427,000 for capital projects; \$91,000 for Child Support and \$57,000 for the remainder of general fund departments.

Public charges for services increased approximately \$2.87 million from the 2024 budget, primarily due to an increase in Edgewater VA and Medicaid reimbursement of \$830,000 and Norwood Medicaid reimbursement rates of about \$586,000, respectively. Human Services public charges increased \$1.20 million with about \$501,000 for CLTS (Children's Long-Term Support), \$67,000 for outpatient mental health, \$400,000 for CCS (Comprehensive Community Services), and \$285,000 for Community Support Programs. Health benefits increased approximately \$139,000 due to higher health insurance rates. Other departments combined for a net increase of approximately \$120,000.

Intergovernmental charges for services increased approximately \$2.53 million. Maintenance rent increased around \$807,000 due to the new sheriff's office and jail facility that should be operating in early 2025. The Self-Insured workers compensation, liability insurance, PC replacements and health benefits charges to County departments had a net increase of approximately \$493,000. Edgewater supplemental payment awards decreased about (\$200,000) due to a change in how support payments are received. Highway has an increase of about \$1.4 million in municipal revenues. There were increases in revenue of about \$29,000 for general expenses, highway governmental and Norwood accounts for the remainder.

Sales tax revenue is estimated at \$8.3 million for 2025, an increase from \$7.7 million in the 2024 adopted budget. Currently, 2024 collections are significantly up and forecast have considerably increased for 2025 even though there are uncertain economic circumstances.

Proceeds from long-term borrowing is down approximately \$21.0 million in 2025 due to a reduction in borrowing for the Sheriff's department project of a new jail in 2022 to include the design, construction, and acquisition of land and equipment (including the demolition of the existing jail upon occupancy of the new facility). Financing for Highway and capital improvement projects with debt remained the same. We placed our 20-year notes this year at an effective interest rate around 3.65%. We attribute this favorable interest rate to the County's high credit rating and continued growth.

Other revenues increase approximately \$888,000. The main contributing factors are higher interest on investments of about \$615,000, sales tax revenue increase approximately \$600,000 along with an increase of about \$40,000 in Human Services Behavior Health Program. Fines, forfeits & penalties increase \$118,000. There is a decrease in insurance stop loss of (\$327,000). Debt premium also decreased by about (\$293,000). Miscellaneous revenues, interest on taxes and managed forest lands increased approximately \$161,000.

2025 COUNTY WIDE BUDGET SUMMARY

Expenditure Highlights

2025 budgeted expenditures are \$151.71 million, a decrease of approximately \$12.44 million from the 2024 adopted budget.

Health & Human Services increased approximately \$2.99 million. Human Services-Community increased \$1.70 million primarily due to wages and benefits, plus increases in contractual services. Norwood increased approximately \$286,000 due to increases in wages and benefits of \$80,000 and contractual services for inpatient psychiatric care of \$169,000. Edgewater increased \$568,000 mainly due to increases in wages and benefits of \$382,000 and an increase in operating supplies and contractual services of \$185,000. Public Health increased approximately \$411,000 due to wages and benefits of \$284,000 and operating supplies of \$128,000. Veterans increased \$26,000 and Humane Officer decreased (\$3,900).

Public Safety increased approximately \$1.49 million, primarily because of Sheriff Department's rent increase of \$750,000 due to the new jail and sheriff's office expected to be occupied in 2025 and a combined increase in wages and benefits of \$645,000 under Dispatch, Emergency Management, Communication, and Sheriff and Corrections. Sheriff's capital projects of vehicle purchases increased \$109,700, and property liability/insurance increased \$30,000. Sheriff contractual services decrease (\$57,000) overall.

Public Works increased approximately \$1.39 million, which is attributed to increases in wages and benefits, cost allocation, maintenance for state and local roads, and snow removal of \$2.07 million, offset by reductions in expenses in operating supplies, capital equipment, repair/maintenance, machinery rent, and county-aid road and bridge construction of (\$674,000).

General Government had an increase of approximately \$1.29 million primarily for contractual services increase of \$498,000 under Maintenance utilities for the new jail and sheriff's office, operating supplies increase of \$440,000 for health fund claims based on enrollments, and wages and benefits of \$619,000. There was a reduction in fixed costs of (\$132,000) for a decrease in stop loss insurance offset by increases in property & liability insurance and rent.

Culture, Recreation & Education expenditures decreased approximately (\$997,000) mainly due to a reduction in the Parks Capital Projects budget of (\$857,600). There was a decrease in ATV/snowmobile trail maintenance of about (\$220,000) as well. It should be noted that grant revenues offset Capital Projects and ATV/snowmobile maintenance budgets. These revenues generally either required to be spent currently or passed through by the County; therefore, this spending decrease does not represent a net cost to the County. Parks' Administration budget also increased \$78,500. UW Extension increased \$48,000 due to increases in 4-H program expenses and wages and benefits. UW Wood County/Marshfield increased \$10,700 in operational expenses. Library aid decreased just about (\$56,000).

Conservation & Development expenditures increased approximately \$237,000. Land and Water Conservation increased \$23,000 which comprised of an increase in wages and benefits of \$41,000 offset by reductions in contractual services and supplies of (\$19,000). Economic Development increase of about \$12,000 for grant expenses awarded in 2025. Expenses increased in Planning and Zoning of approximately \$200,000 mainly due to an increase in wages and benefits of \$25,000, updated aerial photo project of about \$145,000, and grant award expenses of \$60,000 offset by (\$40,000) in professional services. Parks Wildlife Habitat and Forestry Road both had a net increase of about \$10,000 under contractual services.

WOOD COUNTY 2025 ADOPTED BUDGET

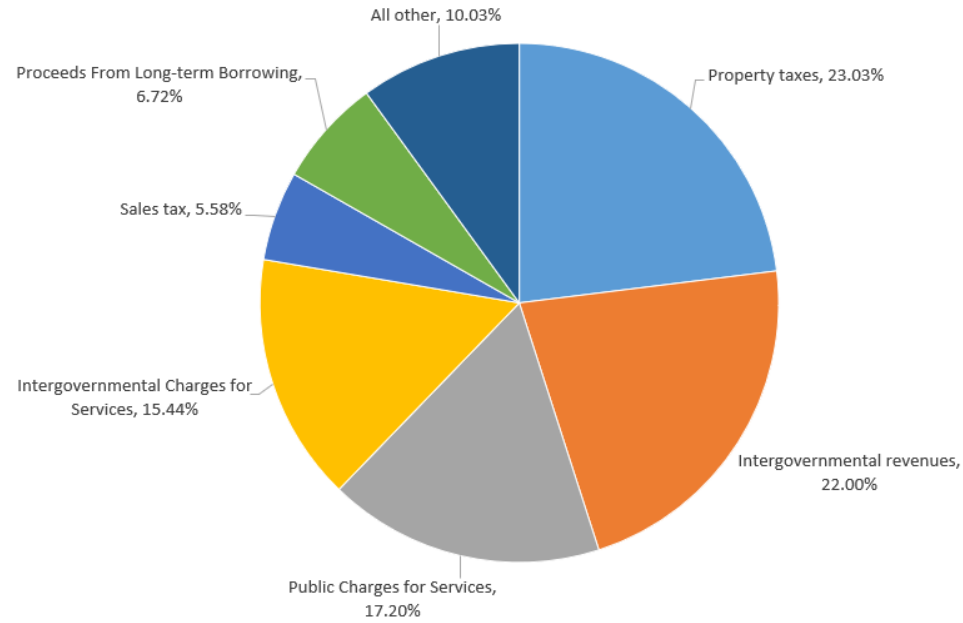
Capital Projects expenditures decreased approximately (\$20.09) million. This is a result of final debt funding which is less than the funding received in 2024 for the Sheriff's department project of a new jail and office to include the design, construction, demolition and acquisition of land and equipment. Capital projects includes financing for highway and capital improvement projects: (i) extensive renovation needs at our aging health care facilities, River Block and courthouse buildings, (ii) upgrade aging UWSP-Marshfield improvement projects (iii) improvements to our park facilities, (iv) IT video and switch upgrades and (v) dispatch recording software server.

Debt Service expenditures increased approximately \$696,000 due to scheduled interest and principal payments on our outstanding long-term debt. The County's legal debt limit is \$397,769,760. The County's total outstanding debt is \$116,480,000 or 29.28% of the legal debt incurred.

ANALYSIS OF REVENUES BY SOURCE

Analysis of Revenues by Source

Wood County 2025 Adopted Budget Revenues by Source



Revenue by Source	FY 2025 Adopted Budget	FY 2024 Adopted Budget	Increase (Decrease)	% Change
Revenues:				
Property taxes	34,279,503	33,683,210	596,293	1.77%
Intergovernmental revenues	32,742,469	30,880,372	1,862,097	6.03%
Public Charges for Services	25,599,144	22,727,760	2,871,384	12.63%
Intergovernmental Charges for Services	22,980,793	20,454,922	2,525,871	12.35%
Sales tax	8,300,000	7,700,000	600,000	7.79%
Proceeds From Long-term Borrowing	10,000,000	30,997,517	(20,997,517)	-67.74%
All other	14,921,299	14,033,390	887,909	6.33%
	\$ 148,823,209	\$ 160,477,171	\$ (11,653,963)	-7.26%

Analysis of Revenues by Source

Property Tax increase by \$596,293 or 1.77%.

- Operating tax levy decreases (\$266,159) which takes in account of net new construction of 1.02%.
- The current operating levy is at the maximum cap set by Wisconsin law.
- Debt service tax levy increases by \$918,902 to cover scheduled interest and principal payments on long-term debt associated with the new jail and Sheriff's department, highway, and capital improvement projects.
- The library levy decreases by (\$56,450) for aid to local libraries.

Intergovernmental Revenues (state and federal aids) increase by \$1,862,097 or 6.03% from \$30,880,372 to \$32,742,469.

- State aid for shared revenue, personal property aid, and computer aid of approximately \$753,000.
- Human Services increased approximately \$390,000 due to expense offset, pass through expenses and additional funds.
- Federal grants increased \$427,000 for ARPA funded capital projects.
- There were state aid increases for Child Support of \$91,000, Health of \$143,000 and other general fund of \$57,000.

Public Charges for Services increase by \$2,871,384 or 12.63% from \$22,727,760 to \$25,599,144.

- Human Services increased approximately \$1.20 million due to an increase in public charges for children's long-term support, outpatient clinic mental health, Comprehensive Community Services and Community Support Programs.
- Edgewater Nursing Home revenues increased \$830,000 due to increases in Medicaid and VA payments.
- Norwood increased \$586,000 mainly due to an increase in Medicaid reimbursement rates, census, and payer mix.
- Health benefits increased approximately \$139,000 due to an increase in employee health insurance premium.
- The remaining departments combined for an increase of approximately \$120,000.

Intergovernmental Charges for Services increased \$2,525,871 million or 12.35% from \$20,454,922 to \$22,980,793.

- Maintenance rent revenue increased around \$807,000 due to the new sheriff's office and new jail expected to operate in early 2025.
- The Self-Insured workers compensation, liability insurance, PC replacements and health benefits charges to County departments had a net increase of approximately \$493,000.
- Edgewater supplemental payment awards decreased (\$200,000) due to a change in how support payments are received.
- Highway increased \$1.4 million in municipal revenues.
- General expenses, highway governmental, and Norwood accounts for the remainder increases in revenue of \$29,000.

Sales Tax increase by \$600,000 or 7.79% due to 2024 collections being significantly up and state forecasts have increased for 2025 even though there are uncertain economic circumstances.

Proceeds From Long-term Borrowing - The County had proceeds from debt issue during 2024 of \$10,000,000 for:

- \$6.50 million for 2025 Sheriff’s department new jail to include the design, construction, and acquisition of land and equipment (including the demolition of the existing jail upon occupancy of the new facility) estimated to be completed early 2025. This will be the final borrowing for the project.
- \$2.45 million for 2025 Highway construction and bituminous overlays.
- \$1.05 million for 2025 various capital equipment and remodeling.

All other increased by \$887,909 or 6.33% from \$14,033,390 to \$14,921,299.

- Higher interest on investments of about \$615,000.
- Sales tax revenue increased approximately \$600,000 along with an increase of about \$40,000 in Human Services Behavioral Health Program.
- Fines, forfeits & penalties increase \$118,000.
- There is a decrease in insurance stop loss of (\$327,000).
- Debt premium decreased (\$293,000).
- Miscellaneous revenues, Ho Chunk donations, interest on taxes and managed forest lands increased approximately \$161,000.

Property Tax Revenues

Property Tax Revenues	FY 2025 Adopted Budget	FY 2024 Adopted Budget	Increase (Decrease)	Percent Change
Operating Levy	\$ 23,028,026	\$ 23,294,185	\$ (266,159)	-1.14%
Debt Service Levy	10,137,394	9,218,492	918,902	9.97%
Library Levy	1,114,083	1,170,533	(56,450)	-4.82%
	<u>\$ 34,279,503</u>	<u>\$ 33,683,210</u>	<u>\$ 596,293</u>	<u>1.77%</u>

Intergovernmental Revenues

Intergovernmental Revenues	FY 2025 Adopted Budget	FY 2024 Adopted Budget	Increase (Decrease)	Percent Change
Shared Revenue	\$ 5,936,885	\$ 5,183,395	\$ 753,490	14.54%
Health State Aid	1,373,695	1,230,653	143,042	11.62%
Other General Fund	1,870,377	1,840,823	29,554	1.61%
Human Services	16,142,807	15,752,415	390,392	2.48%
Child Support	1,366,695	1,275,833	90,862	7.12%
Other Special Revenue	2,710,609	2,283,432	427,177	18.71%
Highway	3,341,402	3,313,821	27,581	0.83%
	<u>\$ 32,742,469</u>	<u>\$ 30,880,372</u>	<u>\$ 1,862,097</u>	<u>6.03%</u>

Public Charges for Services

Public Charges for Services	FY 2025 Adopted Budget	FY 2024 Adopted Budget	Increase (Decrease)	Percent Change
Register of Deeds	\$ 357,000	\$ 342,000	\$ 15,000	4.39%
Circuit Court	2,400	2,400	-	0.00%
Sheriff	623,925	634,900	(10,975)	-1.73%
Parks & Forestry	1,250,000	1,200,000	50,000	4.17%
Other General Fund	485,350	455,350	30,000	6.59%
County Clerk	38,275	43,305	(5,030)	-11.62%
Human Services	6,542,645	5,345,017	1,197,628	22.41%
Norwood	7,406,218	6,820,698	585,519	8.58%
Child Support	13,030	14,260	(1,230)	-8.63%
Planning & Zoning	116,100	119,100	(3,000)	-2.52%
Land/Water Conservation	123,617	101,004	22,613	22.39%
Health Benefits	1,356,127	1,217,300	138,827	11.40%
Edgewater Nursing Home	7,191,207	6,361,248	829,958	13.05%
Health Department	93,250	71,177	22,073	31.01%
	<u>\$ 25,599,144</u>	<u>\$ 22,727,760</u>	<u>\$ 2,871,384</u>	<u>12.63%</u>

Intergovernmental Charges for Services

Intergovernmental Charges for Services	FY 2025 Adopted Budget	FY 2024 Adopted Budget	Increase (Decrease)	Percent Change
Departmental Charges for Insurance	\$ 809,030	\$ 723,423	\$ 85,607	11.83%
General Fund Other	190,606	194,153	(3,547)	-1.83%
Highway Governmental	3,047,616	3,013,291	34,325	1.14%
Human Services	-	-	-	0.00%
Building Maintenance	2,339,886	1,533,351	806,535	52.60%
Health Benefits	10,518,000	10,066,200	451,800	4.49%
Workers Comp	350,000	399,402	(49,402)	-12.37%
PC Replacement	362,505	357,315	5,190	1.45%
OPEB	450,000	450,000	-	0.00%
Highway Business Type	4,399,890	3,002,545	1,397,345	46.54%
Norwood	513,260	515,242	(1,982)	-0.38%
Edgewater	-	200,000	(200,000)	-100.00%
\$	22,980,793	\$ 20,454,922	\$ 2,525,871	12.35%

Sales Tax

Sales Taxes	FY 2025 Adopted Budget	FY 2024 Adopted Budget	Increase (Decrease)	Percent Change
County Sales Tax	8,300,000	7,700,000	\$ 600,000	7.79%
\$	8,300,000	\$ 7,700,000	\$ 600,000	7.79%

Proceeds from Long-term Borrowing

General Obligation Promissory Notes Issued in 2024:				
Maturity	Par Amount	Rate	Yield	
October 1, 2025	\$ 470,000	1.000%	3.90%	
October 1, 2026	310,000	1.000%	3.90%	
October 1, 2027	605,000	1.000%	3.90%	
October 1, 2028	610,000	4.000%	2.75%	
October 1, 2029	635,000	4.000%	2.75%	
October 1, 2030	660,000	4.000%	2.85%	
October 1, 2031	685,000	4.000%	2.95%	
October 1, 2032	710,000	4.000%	3.05%	
October 1, 2033	740,000	4.000%	3.15%	
October 1, 2034	770,000	4.000%	3.20%	
October 1, 2035	315,000	4.000%	3.35%	
October 1, 2036	330,000	4.000%	3.45%	
October 1, 2037	345,000	4.000%	3.50%	
October 1, 2038	355,000	4.000%	3.55%	
October 1, 2039	370,000	4.000%	3.65%	
October 1, 2040	385,000	4.000%	3.75%	
October 1, 2041	400,000	4.000%	3.85%	
October 1, 2042	420,000	4.000%	3.90%	
October 1, 2043	435,000	4.000%	4.00%	
October 1, 2044	450,000	4.000%	4.00%	
	<u>\$ 10,000,000</u>			

The County issued \$10,000,000 General Obligation Promissory Notes, dated October 1, 2024, to provide financing for the public purpose of (i) additional financing a new Jail and Sheriff’s Department project to include the design, construction, and acquisition of land and equipment including the demolition of the existing jail upon occupancy of the new facility and (ii) financing highway projects and capital improvement projects.

The County issued a \$10,000,000 General Obligation Promissory Notes dated October 1, 2024, will be in the denomination of \$5,000 each or any multiple thereof, and will mature serially on October 1 of the years 2025 through 2042 and term bonds will mature on October 1, 2044 (the “Term Bonds”). Interest shall be payable commencing on April 1, 2025 and semi-annually thereafter on October 1 and April 1 of each year. Associated Trust Company, National Association, Green Bay, Wisconsin will serve as mandatory redemption agent for the Term Bonds.

The Notes are being issued pursuant to Section 67.12(12) of the Wisconsin Statutes. The Notes will be general obligations of Wood County, Wisconsin (the “County”) 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 from the sale of the Notes will be used for public purposes, including paying the cost of capital improvement projects and jail projects.

The Notes maturing on October 1, 2033 and thereafter are subject to call and prior redemption, at the option of the County, on October 1, 2032 or on 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. The Term Bonds are also subject to mandatory redemption as described herein.

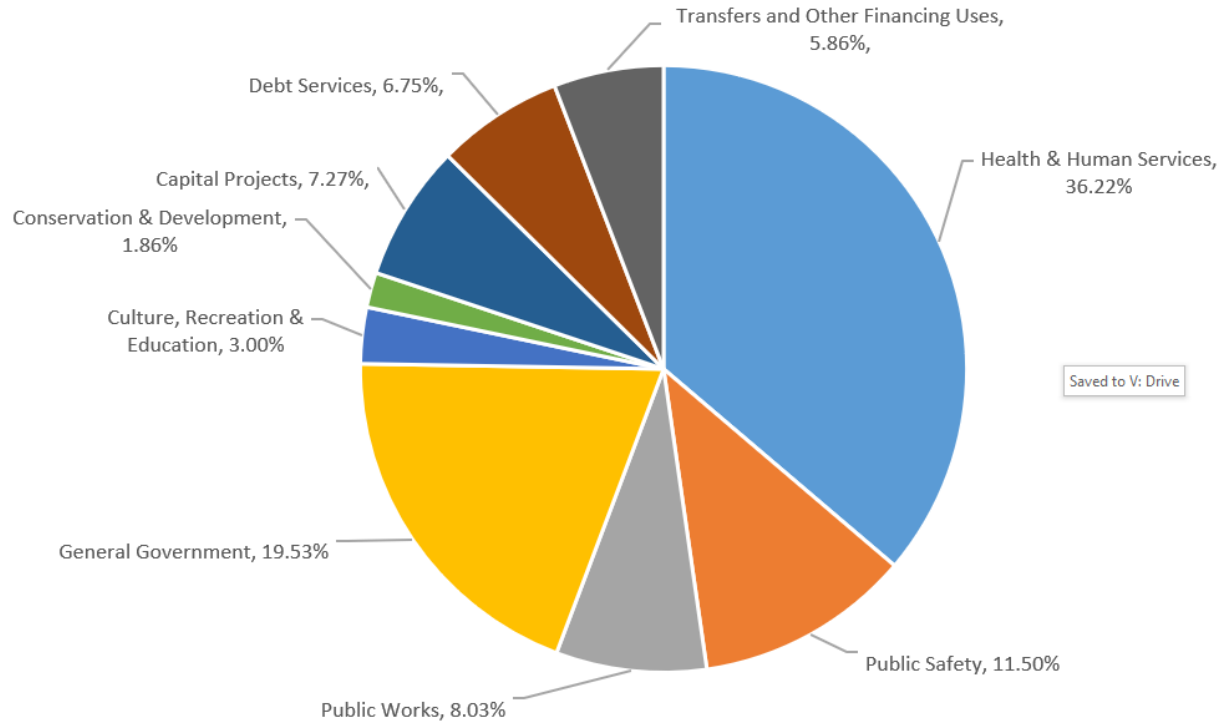
All Others

All Other Revenues	FY 2025 Adopted Budget	FY 2024 Adopted Budget	Increase (Decrease)	Percent Change
Insurance Recoveries	\$ 1,149,303	\$ 1,476,235	\$ (326,932)	-22.15%
Fines, Forfeits & Penalties	1,205,925	1,088,150	117,775	10.82%
Other Financing Sources	8,979,542	8,373,143	606,399	7.24%
Interest and Penalties on Taxes	317,800	342,800	(25,000)	-7.29%
Investments and Interest	2,005,600	1,390,400	615,200	44.25%
Miscellaneous	397,189	291,581	105,608	36.22%
Donations	260,251	569,697	(309,446)	-54.32%
Real Estate Transfer Fees	180,000	155,000	25,000	16.13%
Rental Income	96,464	99,464	(3,000)	-3.02%
Property Sales	80,905	76,700	4,205	5.48%
Behaviorial Health Program	165,000	125,000	40,000	32.00%
Managed Forest Lands	63,000	25,000	38,000	152.00%
Payment in Lieu of Tax (PILOT)	20,100	20,000	100	0.50%
Other Taxes	220	220	-	0.00%
	\$ 14,921,299	\$ 14,033,390	\$ 887,909	6.33%

ANALYSIS OF EXPENDITURES BY FUNCTION

Analysis of Expenditures by Function

2025 Adopted Budget Expenditures by Function



Expenditures by Function	FY 2025 Adopted Budget	FY 2024 Adopted Budget	Increase (Decrease)	Percent Change
Health & Human Services	\$ 54,946,766	\$ 51,954,291	\$ 2,992,475	5.76%
Public Safety	17,445,253	15,952,296	1,492,956	9.36%
Public Works	12,176,729	10,789,255	1,387,474	12.86%
General Government	29,624,910	28,335,189	1,289,720	4.55%
Culture, Recreation & Education	4,553,964	5,550,713	(996,750)	-17.96%
Conservation & Development	2,818,519	2,581,812	236,707	9.17%
Capital Projects	11,022,165	31,109,165	(20,087,000)	-64.57%
Debt Service	10,235,229	9,539,327	695,902	7.30%
Transfers and Other Financing Uses	8,884,245	8,339,656	544,589	6.53%
	<u>\$ 151,707,779</u>	<u>\$ 164,151,705</u>	<u>\$ (12,443,926)</u>	<u>-7.58%</u>

Analysis of Expenditures by Function

Health and Human Services expenditures increase by \$2,992,475 or 5.76%

- Human Services-Community increased \$1.70 million primarily due to wages and benefits of \$674,000, which was offset by a reduction in the Crisis personnel budget of about (\$555,000) due to the elimination of the Bridgeway unit located at Norwood Health Center. Other significant increases were Family Services out-of-home care costs of \$345,000, Youth Aids corrections placement costs of \$270,000, Crisis contracted services of \$150,000, and capital purchases of \$180,000. The remainder \$81,000 accounts for increases in supplies and insurance liability.
- Norwood increased approximately \$286,000. About \$80,000 was due to an increase in wages and benefits, which included a reduction in personnel costs of (\$283,000) due the elimination of the Crisis Stabilization budget. There was an increase in inpatient psychiatric services costs of \$110,000 and about a \$53,000 increase in contractual services for utilities, housekeeping, and software services. Lastly, one other significant increase was \$40,000 under Maintenance supplies and expense for water management.
- Edgewater increased \$568,000 mainly due to increases in wages and benefits of \$382,000. Other increases were under nursing, housekeeping, and maintenance contractual services of \$46,000, and \$140,000 under operating supplies and expenses for nursing, dietary, and maintenance supplies.
- Public Health increased approximately \$411,000, which was attributed to wages and benefits of \$284,000 and operating supplies of \$127,000.

Public Safety expenditures increase by \$1,492,956 or 9.36%.

- Dispatch, Emergency Management, Communications and Sheriff and Corrections increase in wages and benefits of approximately \$645,000.
- Property liability/insurance increased \$31,000 and Sheriff's rent increased approximately \$750,000 due to the new jail and sheriff's office expected to be fully operational in early 2025.
- With the new jail expected to be fully operational in early 2025, jail contract services increased \$511,000 but is offset by reductions in transport and electronic monitoring services of (\$604,000) with a total overall net reduction of (\$57,400).
- Sheriff's capital projects of annual vehicle purchases increased \$109,000 due to rising vehicle costs.

Public Works expenditures increase by \$1,387,474 or 12.86%.

- Wages and benefits increased \$352,000 and cost allocation accounts used to account for fringe benefit costs and recoveries increased \$343,000.
- Operating supplies and expense under state and local roads maintenance increased about \$1.29 million, snow removal increased \$84,000, and there was a decrease under patrol sections of (\$639,700) offset with an increase under bituminous operations of \$349,900 and other related sub-departments for a net decrease of (\$250,000) overall.
- Reductions in these areas: Buildings and Grounds repair/maintenance of (\$58,000), machinery operations capital equipment purchases of (\$113,000), county-aid road and bridge construction of (\$40,000), and net machinery rent of (\$213,000).

General Government expenditures increase by \$1,289,720 or 4.55%.

- Contractual services increased \$498,000 due to the increases in Maintenance utility costs for the new jail and sheriff's office expected to be fully operational in early 2025.
- Operating supplies and expense increased \$440,000 due to increases in health fund claims of \$536,000 and \$10,000 in maintenance supplies offset by reductions in County Clerk's elections budget of (\$47,200) and IT/PC Replacement budgets of (\$60,500).

- Wages and benefits increased about \$619,000 as a result of a market study, an increase in health insurance, and the addition of dental insurance contributions offset by a slight decrease in workers compensation.
- There was a reduction in fixed costs of (\$132,000) due to a decrease in stop loss insurance of (\$184,000) based on renewal projects offset by increases in property & liability insurance of \$23,000 and rent increased for County Clerk and Clerk of Courts of \$25,000.

Culture, Recreation and Education expenditures decrease by (\$996,750) or (17,96%).

- Parks Capital Projects budget decreased (\$857,600) due to reduced project grants. There was a reduction in ATV/snowmobile trail maintenance by (\$220,000). It should be noted that state aid and grants offset Capital Projects and ATV/snowmobile maintenance expenditures. These revenues generally are either required to be spent currently or passed through by the County; therefore, this spending decrease does not represent a net cost to the County. Wages and benefits increased about \$41,000. Contractual services decreased (\$9,750) and operating supplies & expense increased \$25,000.
- UW Extension increased in wages and benefits by approximately \$8,200, and there was an increase in 4-H program expenses of \$29,000, which would be offset with grants; this is a non-levy account.
- UW Marshfield/Wood County increased \$10,700 in operational expenses.
- Library aid decreased about (\$56,000) due to decrease in circulation.

Conservation and Development expenditures decrease by (\$620,918) or (18.03%).

- Land and Water Conservation increased \$23,000 due to an increase of \$41,000 for wages and benefits and increases of \$17,000 under MDV and \$70,400 under 14-Mile Creek operating expenses due to increased grant funding. These increases are offset by a decrease in contractual services of (\$6,500) and decreases in DATCP around (\$26,000) and Wildlife Damage Abatement of (\$69,000) operating expenses due to reduced grant funding.
- Economic Development increased about \$12,000 for grant expenses awarded in 2025.
- Expenses increased in Planning and Zoning of approximately \$200,000 due to an increase in wages of around \$25,000, updated aerial photo project of about \$145,000, Private Sewage grant award expenses of \$60,000 offset by (\$40,000) in Land Record professional services. An increase in general operating supplies, contractual services, and property/liability insurance of \$9,400 accounts for the remainder.
- Parks Wildlife Habitat and Forestry Road both had a net increase of about \$10,000 under contractual services. These two accounts are also non-levy and receive state aid to offset expenses.

Net Debt Service expenditures increase \$695,902 from \$9.54 million to 10.23 million.

The total outstanding general obligation debt at the end of 2024 of \$116,480,00 which is only 29.28% of the County's legal debt limit of \$281,289,760. The tax rate for debt service increased from 1.2730 to 1.3304 per thousand of equalized valuation. Debt service represents 6.75% of the total budgeted expenditures.

Capital Projects funded by debt in the 2025 budget are \$10,000,000 for the following:

- \$6.50 million for 2025 Sheriff's department new jail to include the design, construction, and acquisition of land and equipment (including the demolition of the existing jail upon occupancy of the new facility) estimated to be completed in 2025. This is the final borrowing for the project.
- \$2.45 million for 2025 Highway construction and bituminous overlays.
- \$1.05 million for 2025 various capital equipment and remodeling.

Health & Human Services

Health & Human Services	FY 2025 Adopted Budget	FY 2024 Adopted Budget	Increase (Decrease)	Percent Change
Public Health	\$ 4,368,675	\$ 3,957,315	\$ 411,360	10.39%
Humane Officer	22,800	26,790	(3,990)	-14.89%
Veterans Service	437,966	414,193	23,774	5.74%
Human Services	31,352,297	29,655,569	1,696,728	5.72%
Aging & Disability Resource Center (ADRC)	208,190	198,278	9,912	5.00%
Norwood Health Care Center	10,628,783	10,342,313	286,471	2.77%
Edgewater Nursing Home	7,928,054	7,359,833	568,221	7.72%
	<u>\$ 54,946,766</u>	<u>\$ 51,954,291</u>	<u>\$ 2,992,475</u>	<u>5.76%</u>

Public Safety

Public Safety	FY 2025 Adopted Budget	FY 2024 Adopted Budget	Increase (Decrease)	Percent Change
Sheriff and Corrections	\$ 14,499,467	\$ 13,163,461	\$ 1,336,006	10.15%
Dispatch	2,066,272	1,935,925	130,347	6.73%
Communications	279,784	277,143	2,641	0.95%
Emergency Management	599,730	575,767	23,963	4.16%
	<u>\$ 17,445,253</u>	<u>\$ 15,952,296</u>	<u>\$ 1,492,956</u>	<u>9.36%</u>

Public Works

Public Works	FY 2025 Adopted Budget	FY 2024 Adopted Budget	Increase (Decrease)	Percent Change
Hwy Governmental-Hwy Committee	\$ 5,805,133	\$ 6,213,573	\$ (408,440)	-6.57%
Hwy Governmental-Snow Removal	990,000	907,384	82,616	9.10%
Hwy Governmental-Salt Brine	(4,800)	(0)	(4,800)	1186450.98%
Hwy Governmental-County Aid/Roads	330,037	478,364	(148,326)	-31.01%
Hwy Governmental-County Aid/Bridges	250,731	134,227	116,504	86.80%
Hwy Buildings & Grounds	727,897	338,340	389,558	115.14%
Hwy State Highways Maintenance	1,264,109	1,061,555	202,554	19.08%
Hwy Local Roads Maintenance	1,964,726	1,130,895	833,831	73.73%
Hwy Local Roads Other Services	848,896	524,918	323,978	61.72%
Capital Outlay	-	-	-	0.00%
	<u>\$ 12,176,729</u>	<u>\$ 10,789,255</u>	<u>\$ 1,387,474</u>	<u>12.86%</u>

General Government

General Government	FY 2025 Adopted Budget	FY 2024 Adopted Budget	Increase (Decrease)	Percent Change
Child Support	\$ 1,421,044	\$ 1,349,124	\$ 71,921	5.33%
Branch I	153,035	149,469	3,566	2.39%
Branch II	140,540	133,331	7,209	5.41%
Branch III	138,598	133,084	5,514	4.14%
Register in Probate	263,591	310,078	(46,487)	-14.99%
Branch IV	139,385	134,313	5,072	3.78%
Criminal Justice	678,976	584,780	94,195	16.11%
County Clerk	610,977	630,746	(19,769)	-3.13%
Clerk of Courts	1,727,677	1,675,427	52,250	3.12%
Corporation Counsel	398,378	336,889	61,490	18.25%
District Attorney	619,444	590,926	28,518	4.83%
Victim Witness	179,700	170,149	9,552	5.61%
Finance	594,019	569,153	24,867	4.37%
Human Resources	580,287	550,393	29,894	5.43%
Risk Management	847,160	831,111	16,049	1.93%
Register of Deeds	539,463	511,084	28,379	5.55%
Information Technology	2,765,965	2,595,976	169,990	6.55%
Treasurer	415,078	402,401	12,678	3.15%
Coroner	196,516	190,231	6,286	3.30%
Contingency, Initiatives, Efficiency Audits	600,000	600,000	-	0.00%
Maintenance	2,256,676	1,835,618	421,057	22.94%
Workers Comp	473,269	463,973	9,296	2.00%
PC Replacement	292,000	347,500	(55,500)	-15.97%
Employee Health Benefits Fund	13,143,131	12,789,436	353,695	2.77%
Other Post Employment Benefits (OPEB)	450,000	450,000	-	0.00%
	<u>\$ 29,624,910</u>	<u>\$ 28,335,189</u>	<u>\$ 1,289,720</u>	<u>4.55%</u>

Culture, Recreation & Education

Culture, Recreation & Education	FY 2025 Adopted Budget	FY 2024 Adopted Budget	Increase (Decrease)	Percent Change
Parks & Forestry	\$ 2,145,835	\$ 2,067,303	\$ 78,532	3.80%
Parks State Aid	527,506	747,504	(219,998)	-29.43%
Powers Bluff	10,000	10,000	-	0.00%
Parks Capital Projects	31,830	889,455	(857,625)	-96.42%
Library Aid	1,114,083	1,170,533	(56,450)	-4.82%
UW Extension	633,935	585,855	48,079	8.21%
Marshfield Fairgrounds	25,000	25,000	-	0.00%
UW Wood County Marshfield	65,775	55,063	10,712	19.45%
	<u>\$ 4,553,964</u>	<u>\$ 5,550,713</u>	<u>\$ (996,750)</u>	<u>-17.96%</u>

Conservation & Development

Conservation & Development	FY 2025 Adopted Budget	FY 2024 Adopted Budget	Increase (Decrease)	Percent Change
Land/Water Conservation & Wildlife Abatement	\$ 491,477	\$ 535,339	\$ (43,861)	-8.19%
DATCP	282,531	298,098	(15,567)	-5.22%
Nonmetallic Mining	45,728	50,543	(4,815)	-9.53%
Mill Creek	200,000	200,000	-	0.00%
MDV	31,000	13,944	17,056	122.31%
14 Mile Creek	70,420	-	70,420	0.00%
State Wildlife Habitat	5,000	2,500	2,500	100.00%
State Forestry Road	5,000	6,000	(1,000)	-16.67%
Planning & Zoning	511,882	496,945	14,938	3.01%
Land Records	324,679	209,359	115,320	55.08%
Private Sewage	312,957	243,290	69,667	28.64%
Economic Development	460,500	448,450	12,050	2.69%
Payments in Lieu of Taxes (PILOT)	77,344	77,344	-	0.00%
	<u>\$ 2,818,519</u>	<u>\$ 2,581,812</u>	<u>\$ 236,707</u>	<u>9.17%</u>

Debt Services

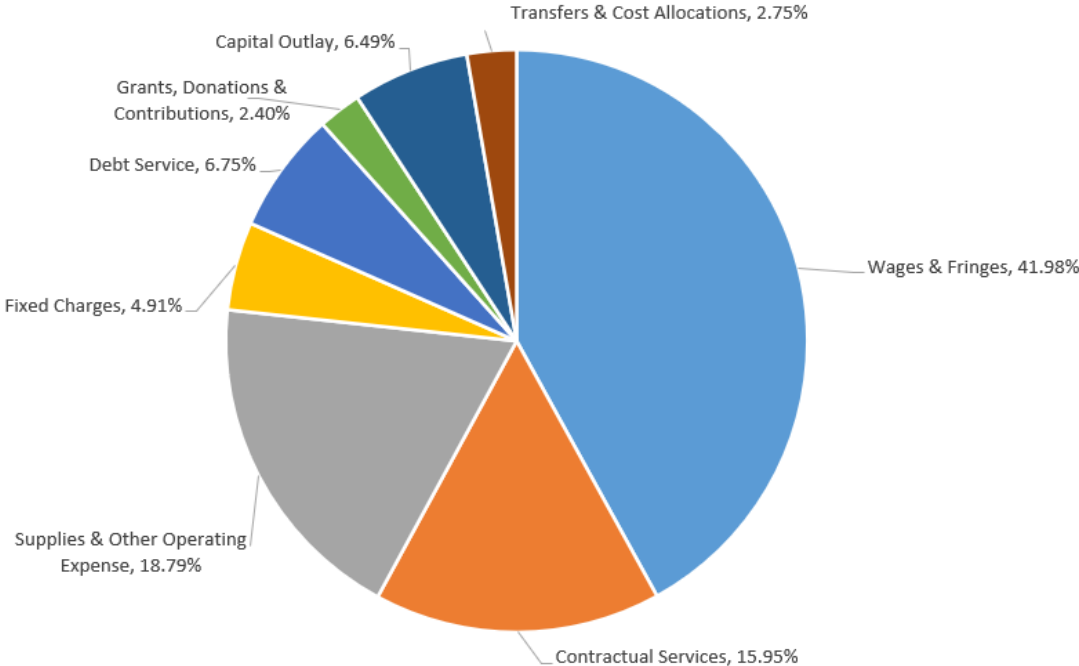
Debt Service and Debt Outstanding Issue	Outstanding at 12/31/2024	Principal & Interest Due	
		2025	2024
General Obligation Promissory Notes Issue 2014A	-	-	531,700
General Obligation Promissory Notes Issue 2015A	-	-	861,000
General Obligation Promissory Notes Issue 2016A	2,235,000	1,104,700	1,069,800
General Obligation Promissory Notes Issue 2017A	1,770,000	616,000	612,800
General Obligation Promissory Notes Issue 2018A	1,475,000	394,250	399,600
General Obligation Promissory Notes Issue 2019A	2,710,000	574,200	569,300
General Obligation Promissory Notes Issue 2020A	2,555,000	430,550	424,500
General Obligation Refund Bonds Issue 2021A	56,390,000	3,288,450	2,581,000
General Obligation Refund Bonds Issue 2022A	8,460,000	1,206,544	964,294
General Obligation Refund Bonds Issue 2023A	30,885,000	1,694,250	1,204,498
General Obligation Promissory Note Issue 2024A	10,000,000	828,450	-
Total	<u>\$ 116,480,000</u>	10,137,394	9,218,492
Debt issuance costs		27,835	165,835
Total Debt Service cost		<u>\$10,165,229</u>	<u>\$ 9,384,327</u>

Outstanding Debt Limit	
Total County Equalized Valuation	\$ 7,955,395,200
Legal Debt Percentage allowed	5.00%
Legal Debt Limit	<u>\$ 397,769,760</u>
General Obligation Debt	<u>\$ 116,480,000</u>
Available Debt Limit	\$ 281,289,760
Percent of Debt Limit Used	29.28%
Percent of Debt Limit Available	70.72%

ANALYSIS OF EXPENDITURES BY TYPE

Analysis of Expenditures by Type

Wood County 2025 Adopted Budget By Type



Expenditures by Type	FY 2025 Adopted Budget	FY 2024 Adopted Budget	Increase (Decrease)	Percent Change
Wages & Fringes	\$ 63,690,469	\$ 60,376,054	\$ 3,314,415	5.49%
Contractual Services	24,191,890	22,963,707	1,228,183	5.35%
Supplies & Other Operating Expense	28,500,710	25,676,741	2,823,969	11.00%
Fixed Charges	7,444,592	6,957,534	487,058	7.00%
Debt Services	10,373,329	9,539,327	834,002	8.74%
Grants, Donations & Contributions	3,636,813	3,586,153	50,660	1.41%
Capital Outlay	9,841,680	31,963,743	(22,122,063)	-69.21%
Transfers & Cost Allocations	4,028,296	3,088,446	939,850	30.43%
	<u>\$ 151,707,779</u>	<u>\$ 164,151,705</u>	<u>\$ (12,443,926)</u>	<u>-7.58%</u>

Analysis of Expenditures by Type

Wages & Fringes expenditures increase by \$3,314,415 or 5.49%. Budgeted wages and fringes increase due to a combination of the items below:

- Wages increased, on average, about 5.45% is a result of a market review completed on the Wood County wage plans.
- 0.05% increase in WRS retirement plan.
- 4.5% increase in health insurance premiums due to higher claims.
- 50% County contribution to employee's dental insurance - new for 2025.
- Reduction of about 15% to workers compensation rates due to favorable claims and a healthy fund balance.

Contractual Services expenditures show an increase of \$1,228,183 or 5.35%.

- Primary increase is under Human Services-Community of approximately \$810,000 – specifically DCF Child Welfare, Youth Aids, Birth to Three, and Crisis Legal Services.
- Norwood increased about \$169,000 due to increased costs on inpatient psychiatric care and increases in utilities, housekeeping, and software contracts.
- Maintenance increased approximately \$504,000 mainly due to increase in utility costs for the new jail and sheriff's office.
- Edgewater increased \$46,000 due to maintenance, nursing, and housekeeping vendor costs.
- Corporation Counsel increased roughly \$25,000 for a temporary aid in support of a new successor.
- Child Support increased \$17,000 for potential contracted attorney.
- Criminal Justice decreased by almost (\$30,000) for expenses offset by a smaller matching grant.
- Information Technology decreased more than (\$41,000) due to Office365 subscription maintenance less than expected.
- Sheriff's office decreased by approximately (\$57,000) because of a reduction for out of county housing for inmates and electronic monitoring but offset by higher contract rates for the new facility.
- Debt issuance costs for capital projects decreased (\$68,000).
- Highway decreased overall by about (\$59,000) for building and grounds expenses based upon four-year averages.

Supplies & Other Operating expenditures increase by \$2,823,969 or 11.00%. Budgeted supplies and other operating expenditures increase due to the following:

- Health insurance projections increase by about \$536,000 due to increase claims and health insurance participation.
- Sheriff's department increased around \$14,000 mainly for inmate programming expenses.
- Norwood Health Center maintenance increased over \$40,000 because of water testing and disinfecting.
- Edgewater Nursing Home supplies increased nearly \$140,000 due to increase in supply costs.
- Parks and Forestry decreased about (\$195,000) mainly due to ATV/snowmobile trail maintenance and general operating costs. State aid revenues offset ATV/snowmobile maintenance.
- UW Extension increased over \$30,000 for an additional 4-H program expenses offset by increased funding.
- Human Services Community Support Program increased by approximately \$14,000.

- Information Technology decreased just over (\$23,000) due to less equipment under PC Replacement offset by higher VOIP costs.
- County Clerk decreased by (\$51,000) mainly due to only two elections in 2025.
- Public Health increased about \$128,000 from additional grant funding.
- Highway increased their supply expenditures by approximately \$2.24 million. Main increases are seen under increased snow removal and salt brine costs, capital projects, and state and local roads maintenance.
- There were various increases/decreases seen in other departments that makes up the remainder.

Fixed Charge expenditures increase by 487,058 or 7.00%. The primary reason was an increase in rent due to the new jail facility and rising property and liability insurance of about \$882,000. The increase was offset by a reduction in stop loss premium and highway lease vehicles of nearly (\$414,000).

Debt Service increased by \$695,902 or 7.30% primarily due to scheduled interest and principal payments on our outstanding long-term debt. The County's legal debt limit is 397,769,760. The County's total outstanding debt is \$116,480,000 or 29.28% of the legal limit.

Grants, Donations and Contributions increased by \$50,660 or 1.41%. The increase was primarily related to Human Services kinship expenses of approximately \$61,000 based on current cases and FSET programs. There was an increase in Private Sewage of \$60,000 because of additional WI applications. ADRC, Economic Development, and UW Marshfield/Wood County increased roughly \$31,000. Library aid decreased by approximately (\$66,000) due to a reduction in circulation. Highway decreased by over (\$40,000) under County Aid – Road/Bridges. There were minor increases/decreases seen in other departments that make up the remainder.

BUDGET PROCESS

INTRODUCTION

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

BUDGET CALENDAR

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

- A. In July, the Chairman of the Operations Committee will forward to each department head the Operations Committee understanding of the parameters for the subsequent year’s budget. The letter will also establish the deadlines for submission of their budget requests and other key dates in the budget process.
- B. By July 30, the Finance Director will provide departments with instructions for preparing the various budget documents along with six months actual data for the current year.
- C. In August, each department head will submit their budget request to the Finance Director.
- D. Prior to the budget hearing date the oversight committee for each department will review, revise where appropriate and recommend approval of the departmental budget.
- E. In September, the department head and chairperson from chosen oversight committees will meet with the Operations Committee and the Finance Director to bring their budgets into balance with the parameters and established limits.
- F. In October, the Operations Committee reviews the entire county budget compiled by the Finance Department and sets the preliminary tax rate.
- G. Not later than 15 days prior to the public hearing on the proposed budget the Finance Director will publish the proposed budget and notice of the public hearing in accordance with WI Stat 65.90. Copies of the proposed operating and capital outlay budgets, to include the means to finance the budget for the ensuing fiscal year commencing January 1, will be forwarded to the County Board of Supervisors prior to the public hearing.
- H. A public hearing will conducted on the second Tuesday in November. The Chairman of the Operations Committee will provide an overview of the proposed ensuing fiscal year budget and with the Committee, address comments and questions from those in attendance. The budget is then adopted by a majority vote of the County Board of Supervisors at the meeting.

2025 BUDGET CALENDAR DATES

DATE	RESPONSIBILITY	REQUIREMENT
March 2024	Finance Department	5-Year Capital Improvement Plan (CIP) Letter to Departments
April 2024	Department Heads	5-Year (CIP) Requests due to Finance Department
June 2024	Operations Committee	Review Departmental CIP requests
July 2024	Operations Committee Chair	Letter to Department Heads on budget parameters & limits

WOOD COUNTY 2025 ADOPTED BUDGET

July 2024	Finance Department	Provide Budget Instructions, parameters & assumptions to departments
August 2024	Department Heads	Department budget requests due to Finance Department
August 2024	Oversight Committees	Review & recommend approval of Department Budgets
September 2024	Operations Committee	Budget meetings with Department Heads and Chairperson of Oversight Committee
October 2024	Operations Committee	Preliminary Summary Budget Review
October 2024	Operation Committee	Budget Reconciliation and Approve Proposed Budget
10/28/2024	County Clerk	Publish Proposed Budget
11/12/2024	County Board	Public Hearing on Proposed Budget Set Levy & Adopt Budget

DEFINITIONS OF EXPENDITURE/EXPENSE SEGMENTS

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

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

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

- A. Fund – A fiscal entity that is segregated for the purpose of accounting and budget reporting.
- B. Department – This is a specialized division of Wood County with a distinct purpose that supports the mission of the entire county.
- C. Functions – A function defaults to be the department but some departments are broken down into multiple functions. Projects and Objects (D and E below) are encompassed in each function.
- D. Projects – A structure to identify transactions of specific projects or programs.
- E. Objects – these are specific “line item” elements of an account category. Departmental budgets are prepared at the object level. Examples are:
 - 101 Wages-Permanent
 - 120 Social Security
 - 211 Professional Services-Legal
 - 224 Utility-Electric
 - 311 Office Supplies
 - 350 Repair & Maintenance Supplies
 - 510 Insurance
 - 532 Building Rent

WOOD COUNTY 2025 ADOPTED BUDGET

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

- 100 Personal Services – Wages and fringe benefits
- 200 Contractual Services – Professional services, utilities, repair & maintenance
- 300 Supplies and Expenses – Office supplies, publications & subscriptions, travel, repair & maintenance supplies
- 500 Fixed Charges – Insurance, rents & leases, depreciation & amortization, payments in lieu of taxes
- 600 Debt Service – Principal and interest on long-term obligations
- 700 Grants, Contributions & Other – Grants, donations, awards, losses on sales of fixed assets, bad debts
- 800 Capital Outlay – Office equipment, vehicles, machinery and equipment, furniture, buildings, land, land improvements
- 900 Other Financing Uses – Transfers

PREPARATION AND APPROVAL OF THE ANNUAL BUDGET

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

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

ADOPTION OF THE ANNUAL BUDGET

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

Budget		Functions Included
54401	Family Services Division	54401, 54405
54410	Community Resources Division	54410, 54413, 54420, 54425, 54435
54440	Children’s Long-Term Care Division	54440, 54445, 54450
54455	Behavioral Health and Substance Use Disorders Division	54455, 54457, 54460, 54465, 54470, 54475, 54480, 54485, 54495
54500	Administrative Division	54500

WOOD COUNTY 2025 ADOPTED BUDGET

AMENDMENTS TO THE ADOPTED BUDGET

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

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

ADMINISTRATIVE CONTROL OF THE ADOPTED BUDGET

Administrative control of the budget is generally at the category level. Although the budget does not have to be officially amended at the category level, communication and approval of budget overages at the category level are required. The approval process and approval authority will vary depending on the category. Any excess spending at the function level must be approved by an amendment to the budget by the full County Board.

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

REPORTING REQUIREMENTS

Periodic Reporting – Any oversight committee is authorized to request a report comparing budgeted versus actual expenditures and expenses at any time from the department head or the Finance Department. It is recommended that department heads provide their oversight committee a budget versus actual

WOOD COUNTY 2025 ADOPTED BUDGET

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

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

BUDGET SRUCTURE

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

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

Departments:	Clerk of Courts	Circuit Court Branch I
	Circuit Court Branch II	Circuit Court Branch III
	Circuit Court Branch IV	Child Support
	Corporation Counsel	Coroner
	District Attorney	County Clerk
	Finance	District Attorney
	Information Systems	Human Resources/Risk Management
	Register in Probate	Register of Deeds
	Criminal Justice	Maintenance
	Victim Witness	Treasurer
Other:	General / Contingency	Ho Chunk Donations

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

Departments:	Sheriff & Corrections	Humane Officer
	Emergency Management	Dispatch
	Communications	

WOOD COUNTY 2025 ADOPTED BUDGET

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

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

Other: Aging & Disability Resource Center (ADRC)

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

Departments: Parks and Forestry University of Wisconsin Extension

Other: County Aid for Libraries Marshfield Fairgrounds
University of Wisconsin Marshfield/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 & Water Conservation Planning and Zoning

Other: Payments in Lieu of Taxes

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

Department: Highway

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

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

BASIS OF BUDGETING AND FUND STRUCTURE

ACCOUNTING AND BUDGETING BASIS

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

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

Governmental funds, expendable trust funds and agency funds follow the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

Expenditures are recorded when the related fund liability is incurred, except for un-matured interest on long-term debt, claims, judgments, compensated absences, and pension expenditures, which are recorded as a fund liability when expected to be paid with expendable available financial resources. Proprietary funds and non-expendable trust funds are accounted for on the accrual basis. Revenues are recognized in the period in which they are earned; expenses are recognized in the period incurred. Wood County budgets on a line item basis. The line item budget separately lists each expenditure and revenue item for each program, along with the dollar amount for each item. These line items are summarized into broad expenditure and revenue categories for presentation in the budget document. Expenditures are summarized as Personnel Costs, Operating Expenditures, Contractual Services and Operating Capital.

Revenues are summarized as source, for example: property tax, intergovernmental revenues, public charges for services, intergovernmental charges for services, proceeds from long-term debt, other.

GOVERNMENTAL FUND TYPES

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

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

WOOD COUNTY 2025 ADOPTED BUDGET

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

CHILD SUPPORT FUND - The Child Support Fund is to account for the provisions of services to County residents in the areas of child support enforcement, paternity establishment and medical support enforcement. Funding is provided through federal and state grants.

PARKS

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

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

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

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

Parks Capital Projects – to account for the costs and funding of parks capital projects where the total project costs are shared between the County and the State. Funding is provided by state grants and parks revenues; typically timber sales.

PLANNING AND ZONING

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

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

LAND CONSERVATION

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

Nonmetallic Mining Reclamation Fund – to account for the costs related to the regulation and administration of the Wood County nonmetallic mining reclamation ordinance. Revenues are provided by permit fees charged to operators of all nonmetallic mining sites.

14-Mile and Mill Creek Watersheds – the contributions are to be used for services provided to landowners within the watersheds with water quality and soil erosion problems and the cost related to educational and information programs.

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

TRANSPORTATION AND ECONOMIC DEVELOPMENT FUND - to account for the maintenance and enhancement of economic development of Wood County through the promotion and support of industrial development and transportation services. Funding is provided through state grants.

WOOD COUNTY 2025 ADOPTED BUDGET

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

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

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

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

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

PROPRIETARY FUND TYPES

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

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

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

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

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

WORKERS COMPENSATION FUND - to account for the cost of the County's self-insured workers compensation coverage. Revenues are provided by fees charged to County user departments.

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

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

OTHER POST EMPLOYMENT BENEFITS (OPEB) FUND - to account for the costs of the “pay-as-you-go” conversion of the value of employee sick leave to health coverage upon retirement. Revenues are provided by fees charged to user departments as a percentage of gross wages.

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

MAJOR AND NON-MAJOR FUNDS

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

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

NOTICE OF PUBLIC HEARING WOOD COUNTY, WISCONSIN 2024 BUDGET

On November 12, 2024; at 9:00 A.M., at the Wood County Courthouse; Wisconsin Rapids, Wisconsin; the Wood County Board of Supervisors will hold a public hearing on the budget for 2024, pursuant to Section 65.90 of the Wisconsin State Statutes.
 All residents and taxpayers of Wood County will be given an opportunity to be heard on the proposed budget. A summary of the proposed budget is available in the County Clerk's office or the Finance Department.

2025 BUDGET SUMMARY - WOOD COUNTY															
	GOVERNMENTAL FUND TYPES					INTERNAL SERVICE FUNDS					ENTERPRISE FUNDS			GRAND TOTAL	BUDGET (2023/2022) % CHANGE
	General Fund	Special Revenue	Debt Service	Capital Projects	Total Governmental	Building Maintenance	Health Benefits	Workers Compensation	OPEB	PC Replacement	Highways	Norwood Health Care Center	Edgewater Nursing Home		
Expenditures for Operations & Maintenance:															
General Government	11,588,790	1,421,044	-	-	13,009,834	2,256,676	13,143,131	473,269	450,000	292,000	-	-	-	29,624,910	4.55%
Public Safety	17,445,253	-	-	-	17,445,253	-	-	-	-	-	-	-	-	17,445,253	9.36%
Public Works	7,343,601	27,500	-	-	7,371,101	-	-	-	-	-	4,805,628	-	-	12,176,729	12.86%
Health & Human Services	4,829,441	31,560,487	-	-	36,389,929	-	-	-	-	-	-	10,628,783	7,928,054	54,946,766	5.76%
Culture, Recreation & Education	3,984,628	569,336	-	-	4,553,964	-	-	-	-	-	-	-	-	4,553,964	-2.87%
Conservation & Development	1,118,704	1,699,815	-	-	2,818,519	-	-	-	-	-	-	-	-	2,818,519	-18.16%
Capital Projects	-	-	-	11,022,165	11,022,165	-	-	-	-	-	-	-	-	11,022,165	-64.57%
Debt Services	-	-	10,137,394	97,835	10,235,229	-	-	-	-	-	-	-	-	10,235,229	7.30%
Transfers & Other Financing Uses	373,443	8,300,000	-	-	8,673,443	64,131	146,671	-	-	-	-	-	-	8,884,245	6.53%
Total Expenditures & Other Financing Uses	46,683,859	43,578,182	10,137,394	11,120,000	111,519,436	2,320,807	13,289,802	473,269	450,000	292,000	4,805,628	10,628,783	7,928,054	151,707,779	-7.58%
Less Revenues (Other than Property Tax):															
Taxes	581,120	8,300,000	-	-	8,881,120	-	-	-	-	-	-	-	-	8,881,120	7.74%
Intergovernmental revenues	12,522,358	19,370,111	-	850,000	32,742,469	-	-	-	-	-	-	-	-	32,742,469	6.03%
Licenses & Permits	754,775	194,750	-	-	949,525	-	-	-	-	-	-	-	-	949,525	14.28%
Fines, Forfeits & Penalties	251,400	5,000	-	-	256,400	-	-	-	-	-	-	-	-	256,400	-0.35%
Public Charges for Services	2,928,089	6,717,503	-	-	9,645,592	-	1,356,127	-	-	-	-	7,406,218	7,191,207	25,599,144	12.63%
Intergovernmental Charges for Services	4,169,852	-	-	-	4,169,852	2,339,886	10,518,000	350,000	450,000	239,905	4,399,890	513,260	-	22,980,793	12.35%
Miscellaneous	2,357,246	411,303	-	-	2,768,549	400	1,269,303	-	-	-	9,290	106,670	500	4,154,713	3.12%
Proceeds From Long-term Borrowing	-	-	-	10,000,000	10,000,000	-	-	-	-	-	-	-	-	10,000,000	-67.74%
Transfers & Other Financing Sources	8,678,443	154,428	-	-	8,832,871	-	146,671	-	-	-	-	-	-	8,979,542	7.24%
Total Revenues & Other Financing Sources	32,243,284	35,153,095	-	10,850,000	78,246,378	2,340,286	13,290,101	350,000	450,000	239,905	4,409,180	8,026,148	7,191,707	114,543,705	-9.66%
Less: Unencumbered Funds Applied (Surplus)	2,558,155	(495,619)	-	270,000	2,332,536	(19,479)	(299)	123,269	-	52,095	396,448	-	-	2,884,570	-21.50%
Proposed County Tax Levy	\$ 11,882,421	\$ 8,920,707	\$ 10,137,394	\$ -	\$ 30,940,521	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,602,635	\$ 736,347	\$ 34,279,503	1.77%

Outstanding Indebtedness	
at December 31, 2024:	
General Obligation Corp Purpose Bonds Series 2016A	\$ 2,235,000
General Obligation Corp Purpose Bonds Series 2017A	1,770,000
General Obligation Corp Purpose Bonds Series 2018A	1,475,000
General Obligation Corp Purpose Bonds Series 2019A	2,710,000
General Obligation Corp Purpose Bonds Series 2020A	2,555,000
General Obligation Corp Refunding Bonds Series 2021A	56,390,000
General Obligation Corp Refunding Bonds Series 2022A	8,460,000
General Obligation Corp Refunding Bonds Series 2023A	30,885,000
General Obligation Promissory Note 2024A	10,000,000
	<u>\$ 116,480,000</u>

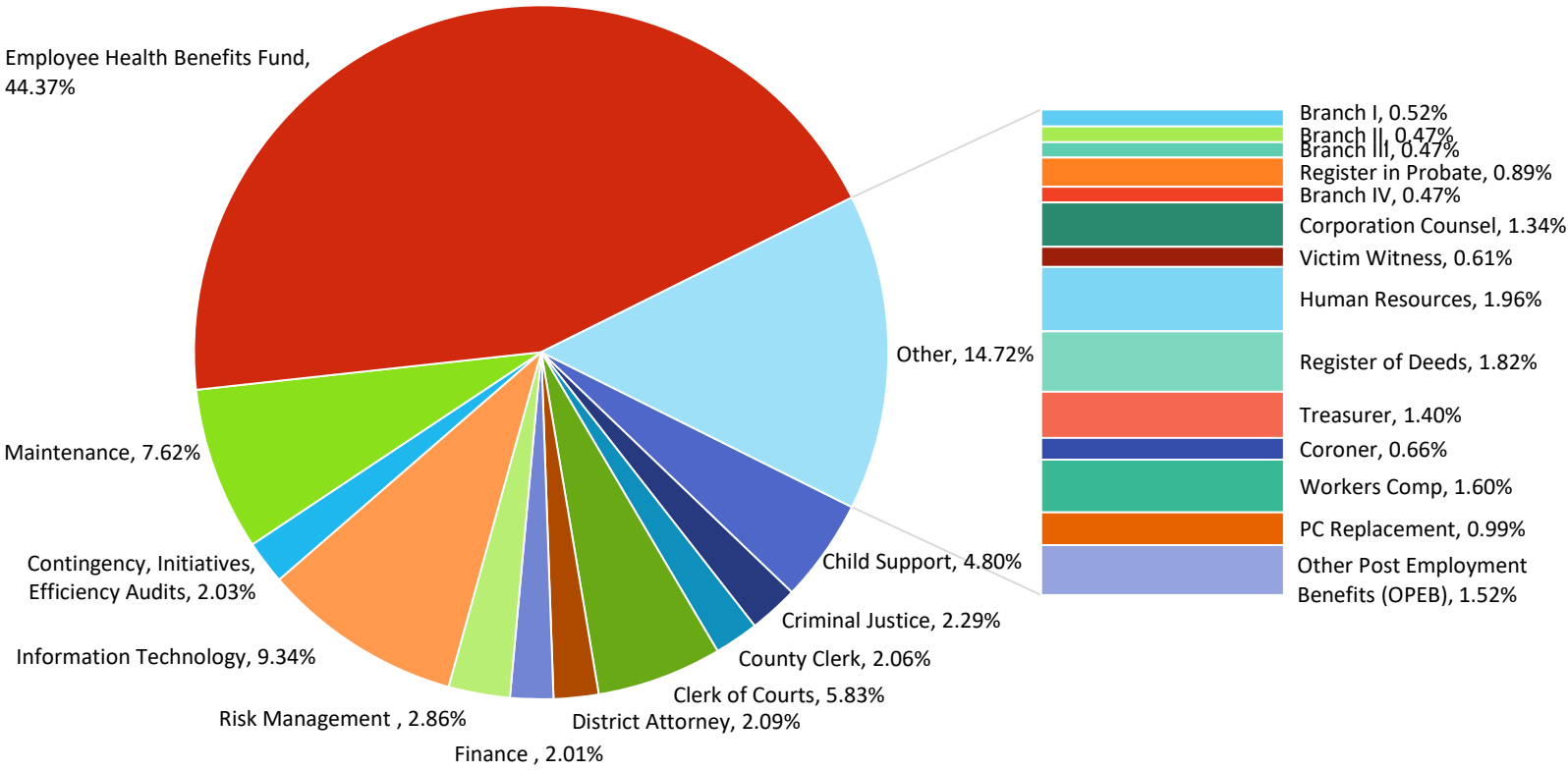
Historical Tax Levies:	Levy					Mill Rate				
	Year Levied	Budget Year	Operating	Debt	Library	Total	Operating	Debt	Library	Total
	2011	2012	20,800,601	770,000	740,513	22,311,114	4.5302	0.1677	0.3388	5.0367
	2012	2013	20,523,078	735,000	772,707	22,030,785	4.5202	0.1619	0.3612	5.0433
	2013	2014	20,883,929	466,267	772,860	22,123,056	4.5887	0.1025	0.3568	5.0480
	2014	2015	21,046,220	454,800	746,261	22,247,281	4.5914	0.0993	0.3446	5.0353
	2015	2016	21,612,466	970,700	805,042	23,388,208	4.6125	0.2072	0.3618	5.1815
	2016	2017	21,370,077	1,309,712	852,801	23,532,590	4.5343	0.2779	0.3790	5.1912
	2017	2018	22,027,608	2,575,612	887,103	25,490,323	4.5675	0.5341	0.3827	5.4843
	2018	2019	21,779,876	3,968,620	977,893	26,726,389	4.3203	0.7872	0.4029	5.5104
	2019	2020	22,161,958	4,385,549	1,047,953	27,595,460	4.1616	0.8235	0.4109	5.3960
	2020	2021	22,425,185	4,628,540	1,111,339	28,165,064	4.0949	0.8452	0.4214	5.3615
	2021	2022	22,849,174	6,761,400	1,111,085	30,721,659	3.9607	1.1720	0.3990	5.5317
	2022	2023	23,017,961	7,999,539	1,198,087	32,215,587	3.5322	1.2276	0.3800	5.1399
	2023	2024	23,294,185	9,218,492	1,170,533	33,683,210	3.2168	1.2730	0.3232	4.8130
	2024	2025	23,028,026	10,137,394	1,114,083	34,279,503	3.0221	1.3304	0.2926	4.6452

Available Fund Balances at December 31st:		2022 Actual Balance	Estimated 2023 Increase (Decrease)	2023 Projected Balance	Proposed 2024 Increase (Decrease)	2024 Projected Balance
General Fund	Undesignated	\$ 33,376,659	\$ 7,913,839	\$ 41,290,498	\$ (3,242,112)	\$ 38,048,386
General Fund	Designated	3,033,598	167,351	3,200,949	(331,706)	2,869,242
General Fund	Governmental Highway	2,507,504	(1,058,438)	1,449,066	1,015,663	2,464,729
Special Revenue Funds	Various	2,888,368	(1,681,218)	1,207,150	495,619	1,702,770
Debt Service Fund		552,180	(82,413)	469,767	-	469,767
Capital Projects Fund		45,402,285	953,782	46,356,067	(270,000)	46,086,066
Enterprise Fund	Edgewater	-	-	-	-	-
Enterprise Fund	Norwood	-	-	-	-	-
Enterprise Fund	Highway	(1,441,705)	(1,086,888)	(2,528,593)	(396,448)	(2,925,041)
Internal Service Fund	Workers Comp	2,327,641	180,022	2,507,663	(123,269)	2,384,394
Internal Service Fund	Health Insurance	9,283,512	113,665	9,397,177	299	9,397,476
Internal Service Fund	Building Maintenance	1,260,711	(862,649)	398,062	19,479	417,542
Internal Service Fund	Other Post Employment Benefits	2,477,053	200,000	2,677,053	-	2,677,053
Internal Service Fund	PC Replacement	273,157	(112,685)	160,472	(52,095)	108,377
Trust and Agency Funds	Land Conservation Trust	28,963	-	28,963	-	28,963
		<u>\$ 101,969,925</u>	<u>\$ 4,644,368</u>	<u>\$ 106,614,293</u>	<u>\$ (2,884,571)</u>	<u>\$ 103,729,723</u>

2024 BUDGET SUMMARY - WOOD COUNTY																	
	GOVERNMENTAL FUND TYPES					INTERNAL SERVICE FUNDS					ENTERPRISE FUNDS			TRUST & AGENCY	GRAND TOTAL	BUDGET (2024/2023) % CHANGE	
	General Fund	Special Revenue	Debt Service	Capital Projects	Total Governmental	Building Maintenance	Health Benefits	Workers Compensation	OPEB	PC Replacement	Highways	Norwood Health Care Center	Edgewater Nursing Home	Land Conservation			
Expenditures for Operations & Maintenance:																	
General Government	11,099,539	1,349,124	-	-	12,448,663	1,835,618	12,789,436	463,973	450,000	347,500	-	-	-	-	-	28,335,189	6.28%
Public Safety	15,952,296	-	-	-	15,952,296	-	-	-	-	-	-	-	-	-	-	15,952,296	7.22%
Public Works	7,706,048	27,500	-	-	7,733,548	-	-	-	-	-	3,055,707	-	-	-	10,789,255	1.44%	
Health & Human Services	4,398,298	29,853,847	-	-	34,252,145	-	-	-	-	-	-	10,342,313	7,359,833	-	51,954,291	4.40%	
Culture, Recreation & Education	3,903,754	785,004	-	-	4,688,758	-	-	-	-	-	-	-	-	-	4,688,758	4.64%	
Conservation & Development	1,147,627	2,296,140	-	-	3,443,767	-	-	-	-	-	-	-	-	-	3,443,767	-3.70%	
Capital Projects	-	-	-	31,109,165	31,109,165	-	-	-	-	-	-	-	-	-	31,109,165	138.46%	
Debt Services	-	-	9,511,492	27,835	9,539,327	-	-	-	-	-	-	-	-	-	9,539,327	17.93%	
Transfers & Other Financing Uses	373,443	7,700,000	-	-	8,073,443	119,542	146,671	-	-	-	-	-	-	-	8,339,656	9.46%	
Total Expenditures & Other Financing Uses	44,581,006	42,011,614	9,511,492	31,137,000	127,241,112	1,955,160	12,936,107	463,973	450,000	347,500	3,055,707	10,342,313	7,359,833	-	164,151,705	18.31%	
Less Revenues (Other than Property Tax):																	
Taxes	8,243,020	-	-	-	8,243,020	-	-	-	-	-	-	-	-	-	-	8,243,020	5.88%
Intergovernmental revenues	11,568,692	19,186,680	-	-	30,755,372	-	-	-	-	-	-	125,000	-	-	30,880,372	-4.04%	
Licenses & Permits	663,300	167,550	-	-	830,850	-	-	-	-	-	-	-	-	-	830,850	14.71%	
Fines, Forfeits & Penalties	251,300	6,000	-	-	257,300	-	-	-	-	-	-	-	-	-	257,300	-2.09%	
Public Charges for Services	2,798,721	5,529,792	-	-	8,328,513	-	1,217,300	-	-	-	-	6,820,698	6,361,248	-	22,727,760	8.90%	
Intergovernmental Charges for Services	4,053,367	-	-	-	4,053,367	1,533,351	10,066,200	399,402	450,000	234,815	3,002,545	515,242	200,000	-	20,454,922	2.83%	
Miscellaneous	1,835,816	310,695	293,000	-	2,439,511	3,400	1,506,235	-	-	-	3,200	76,281	450	-	4,029,077	53.68%	
Proceeds From Long-term Borrowing	-	-	-	30,997,517	30,997,517	-	-	-	-	-	-	-	-	-	30,997,517	209.98%	
Transfers & Other Financing Sources	8,078,943	147,529	-	-	8,226,472	-	146,671	-	-	-	-	-	-	-	8,373,143	7.56%	
Total Revenues & Other Financing Sources	37,493,159	25,348,246	293,000	30,997,517	94,131,922	1,536,751	12,936,406	399,402	450,000	234,815	3,005,745	7,537,222	6,561,698	-	126,793,961	24.16%	
Less: Unencumbered Funds Applied (Surplus)	2,770,501	119,221	0	139,483	3,029,205	418,409	(299)	64,571	-	112,685	49,962	-	-	-	3,674,534	-16.73%	
Proposed County Tax Levy	\$ 4,317,345	\$ 16,544,148	\$ 9,218,492	\$ -	\$ 30,079,984	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,805,091	\$ 798,135	\$ -	\$ 33,683,210	4.56%	

GENERAL GOVERNMENT

2025 Adopted Budget Expenditures General Government



General Government Percentage of total 2025 Adopted Budget Expenditures by Function
19.53%

General (Non-Program) Contingency Fund

Statement of Purpose

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

Ho-Chunk Donations

Statement of Purpose

To account for contributions from, and uses of, proceeds by the Ho-Chunk Native American Nation. Wood County informs the Nation of the planned and actual uses of the revenue to assure them that the uses of revenue do not conflict with the interests of the Nation. Portions of the proceeds are used for our county parks, highway snow removal, public health department and outpatient for our mental health outpatient clinic.

Other Post-Employment Benefits (OPEB)

Statement of Purpose

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



Department Operating Budget Summary

Department: 99 - General County	2025 Budget Summary					
	9901 - General-Various	9905 - General-Contingency	2025 Total	Change %	Change \$	2024 Budget
Revenue / Funding Source						
41 - Taxes						
43 - Intergovernmental Revenues	5,936,885		5,936,885	+14.54%	753,490	5,183,395
48 - Miscellaneous Revenues	2,024,001		2,024,001	+36.35%	539,561	1,484,440
49 - Other Financing Sources	8,300,000		8,300,000	+7.79%	600,000	7,700,000
Revenue / Funding Source Total	16,260,886		16,260,886	+13.18%	1,893,051	14,367,835
Expense / Expenditure						
100 - Personnel Services						
200 - Contractual Services						
300 - Supplies and Expense		600,000	600,000	0.00%	0	600,000
500 - Fixed Charges						
600 - Debt Service						
700 - Grants and Contributions						
Expense / Expenditure Total	0	600,000	600,000	0.00%	0	600,000
Beginning Carryover	0	0	0	0.00%	0	0
Ending Carryover	0	0	0	0.00%	0	0
99 - General County Total	(16,260,886)	600,000	(15,660,886)	+13.75%	(1,893,051)	(13,767,835)



Department Operating Budget Summary

<u>Department: 9904 - Ho-Chunk Donations</u>	2025 Budget Summary				
	9904 - General-Ho Chunk Donations	2025 Total	Change %	Change \$	2024 Budget
Revenue / Funding Source					
41 - Taxes					
43 - Intergovernmental Revenues					
48 - Miscellaneous Revenues	91,720	91,720	0.00%	0	91,720
49 - Other Financing Sources					
Revenue / Funding Source Total	91,720	91,720	0.00%	0	91,720
Expense / Expenditure					
100 - Personnel Services					
200 - Contractual Services					
300 - Supplies and Expense	64,220	64,220	0.00%	0	64,220
500 - Fixed Charges					
600 - Debt Service					
700 - Grants and Contributions					
Total Operating Expenditures	64,220	64,220	0.00%	0	64,220
800 - Capital Outlay	27,500	27,500	0.00%	0	27,500
900 - Other Financing Uses					
Expense / Expenditure Total	91,720	91,720	0.00%	0	91,720
Beginning Carryover	0	0	0.00%	0	0
Ending Carryover	0	0	0.00%	0	0
9904 - Ho-Chunk Donations Total	0	0	0.00%	0	0



Department Operating Budget Summary

Department: 95 - OPEB	2025 Budget Summary				
	9500 - OPEB	2025 Total	Change %	Change \$	2024 Budget
Revenue / Funding Source					
47 - Intergov. Charges for Services	450,000	450,000	0.00%	0	450,000
Revenue / Funding Source Total	450,000	450,000	0.00%	0	450,000
Expense / Expenditure					
300 - Supplies and Expense	450,000	450,000	0.00%	0	450,000
Expense / Expenditure Total	450,000	450,000	0.00%	0	450,000
Beginning Carryover	2,677,053	2,677,053	+14.17%	332,284	2,344,769
Ending Carryover	2,677,053	2,677,053	+14.17%	332,284	2,344,769
95 - OPEB Total	0	0	0.00%	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

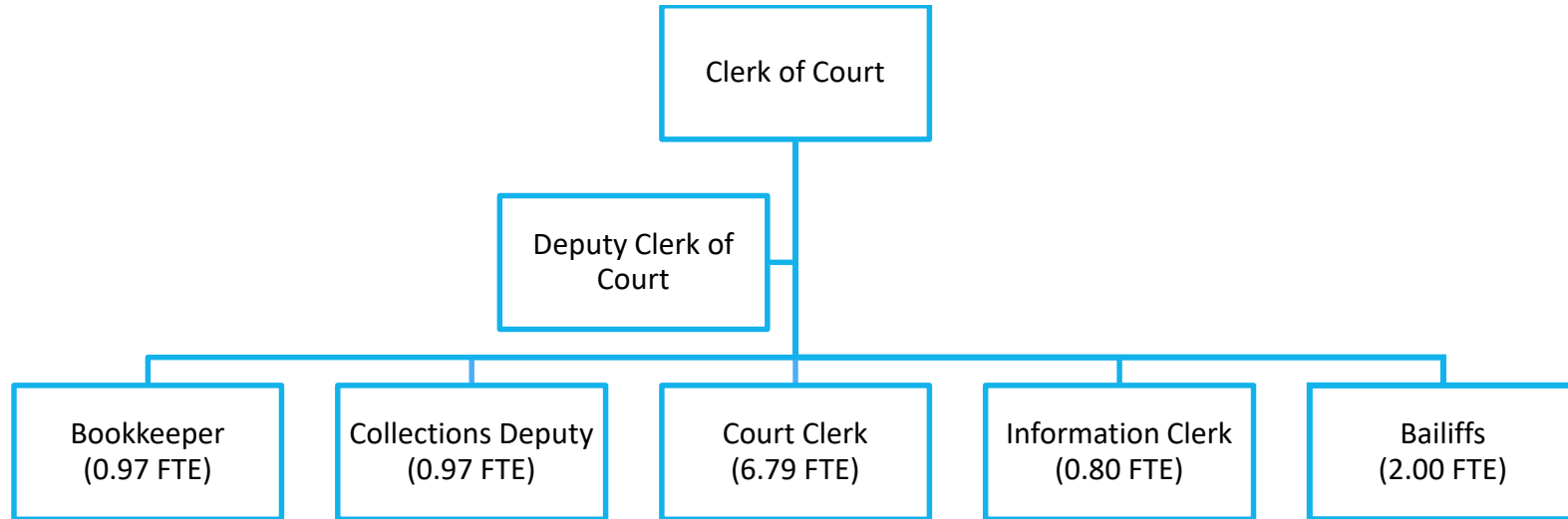
Storage of all records has become a serious issue for the courts. As space becomes a rare commodity and file storage continues to grow, plans must be put in place to use technology to deal with this issue. Current storage of records to comply with state statutes and court rules demand continual attention.

Courtroom Operating Support

Wood County currently staffs four 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.



Number of Positions (FTE)	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Elected	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Non-Represented	12.47	12.47	12.22	9.50	11.27	11.09	10.46	11.40	11.40	11.40
Total	13.47	13.47	13.22	10.50	12.27	12.09	11.46	12.40	12.40	12.40



Department Operating Budget Summary

2025 Budget Summary							
Department: 07 - Clerk of Courts	0702 - Clerk Of Courts-Divorce Mediation	0703 - Clerk Of Courts	0704 - Clerk Of Courts-Family Court	2025 Total	Change %	Change \$	2024 Budget
Revenue / Funding Source							
43 - Intergovernmental Revenues		167,718		167,718	-0.60%	(1,017)	168,735
45 - Fines, Forfeits and Penalties		228,200		228,200	0.00%	0	228,200
46 - Public Charges for Services	10,000	250,800		260,800	+1.95%	5,000	255,800
47 - Intergov. Charges for Services		9,000	3,750	12,750	+21.43%	2,250	10,500
48 - Miscellaneous Revenues		600		600	+50.00%	200	400
Revenue / Funding Source Total	10,000	656,318	3,750	670,068	+0.97%	6,433	663,635
Expense / Expenditure							
100 - Personnel Services		947,893		947,893	+4.94%	44,582	903,311
200 - Contractual Services		582,100	70,456	652,556	+0.63%	4,086	648,470
300 - Supplies and Expense	20,000	30,024		50,024	-9.73%	(5,391)	55,415
500 - Fixed Charges		77,203		77,203	+13.15%	8,973	68,231
Expense / Expenditure Total	20,000	1,637,221	70,456	1,727,677	+3.12%	52,250	1,675,427
Beginning Carryover	0	0	0	0	0.00%	0	0
Ending Carryover	0	0	0	0	0.00%	0	0
07 - Clerk of Courts Total	10,000	980,903	66,706	1,057,609	+4.53%	45,817	1,011,792

BRANCH I

Statement of Purpose

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



Number of Positions (FTE)	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Total	1.04	1.03	4.65	4.72	4.72	4.72	4.69	4.69	4.55	4.55



Department Operating Budget Summary

Department: 03 - Branch I	2025 Budget Summary				
	0301 - Branch I	2025 Total	Change %	Change \$	2024 Budget
Revenue / Funding Source					
43 - Intergovernmental Revenues	56,700	56,700	+1.25%	700	56,000
45 - Fines, Forfeits and Penalties	0	0	0.00%	0	0
46 - Public Charges for Services	800	800	0.00%	0	800
Revenue / Funding Source Total	57,500	57,500	+1.23%	700	56,800
Expense / Expenditure					
100 - Personnel Services	90,788	90,788	+9.44%	7,835	82,954
200 - Contractual Services	8,750	8,750	+2.34%	200	8,550
300 - Supplies and Expense	13,200	13,200	-25.36%	(4,485)	17,685
500 - Fixed Charges	40,296	40,296	+0.04%	17	40,280
Expense / Expenditure Total	153,035	153,035	+2.39%	3,566	149,469
Beginning Carryover	0	0	0.00%	0	0
Ending Carryover	0	0	0.00%	0	0
03 - Branch I Total	95,535	95,535	+3.09%	2,866	92,669

BRANCH II

Statement of Purpose

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



Number of Positions (FTE)	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Total	1.04	1.03	1.05	1.05	1.05	1.05	1.02	1.04	0.97	1.18



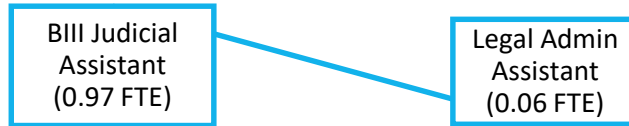
Department Operating Budget Summary

Department: 04 - Branch II	2025 Budget Summary				
	0401 - Branch II	2025 Total	Change %	Change \$	2024 Budget
Revenue / Funding Source					
43 - Intergovernmental Revenues	56,700	56,700	0.00%	0	56,700
46 - Public Charges for Services	800	800	0.00%	0	800
Revenue / Funding Source Total	57,500	57,500	0.00%	0	57,500
Expense / Expenditure					
100 - Personnel Services	90,637	90,637	+8.10%	6,792	83,845
200 - Contractual Services	7,410	7,410	0.00%	0	7,410
300 - Supplies and Expense	6,820	6,820	0.00%	0	6,820
500 - Fixed Charges	35,672	35,672	+1.18%	417	35,256
Expense / Expenditure Total	140,540	140,540	+5.41%	7,209	133,331
Beginning Carryover	0	0	0.00%	0	0
Ending Carryover	0	0	0.00%	0	0
04 - Branch II Total	83,040	83,040	+9.51%	7,209	75,831

BRANCH III

Statement of Purpose

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



Number of Positions (FTE)	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Total	1.03	1.03	1.05	1.05	1.05	1.05	1.08	1.08	1.08	1.08



Department Operating Budget Summary

2025 Budget Summary					
Department: 05 - Branch III	0501 - Branch III	2025 Total	Change %	Change \$	2024 Budget
Revenue / Funding Source					
43 - Intergovernmental Revenues	56,700	56,700	0.00%	0	56,700
46 - Public Charges for Services	800	800	0.00%	0	800
47 - Intergov. Charges for Services	0	0	0.00%	0	0
Revenue / Funding Source Total	57,500	57,500	0.00%	0	57,500
Expense / Expenditure					
100 - Personnel Services	86,677	86,677	+6.46%	5,257	81,420
200 - Contractual Services	6,550	6,550	0.00%	0	6,550
300 - Supplies and Expense	5,925	5,925	+4.22%	240	5,685
500 - Fixed Charges	39,445	39,445	+0.04%	17	39,429
Expense / Expenditure Total	138,598	138,598	+4.14%	5,514	133,084
Beginning Carryover	0	0	0.00%	0	0
Ending Carryover	0	0	0.00%	0	0
05 - Branch III Total	81,098	81,098	+7.30%	5,514	75,584

BRANCH IV

Statement of Purpose

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



Number of Positions (FTE)	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Total	1.04	1.03	1.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00



Department Operating Budget Summary

Department: 34 - Branch IV	2025 Budget Summary				
	3401 - Branch IV	2025 Total	Change %	Change \$	2024 Budget
Revenue / Funding Source					
43 - Intergovernmental Revenues	56,700	56,700	0.00%	0	56,700
46 - Public Charges for Services	800	800	0.00%	0	800
Revenue / Funding Source Total	57,500	57,500	0.00%	0	57,500
Expense / Expenditure					
100 - Personnel Services	88,084	88,084	+6.09%	5,055	83,029
200 - Contractual Services	7,000	7,000	0.00%	0	7,000
300 - Supplies and Expense	7,700	7,700	0.00%	0	7,700
500 - Fixed Charges	36,600	36,600	+0.05%	17	36,584
Expense / Expenditure Total	139,385	139,385	+3.78%	5,072	134,313
Beginning Carryover	0	0	0.00%	0	0
Ending Carryover	0	0	0.00%	0	0
34 - Branch IV Total	81,885	81,885	+6.60%	5,072	76,813

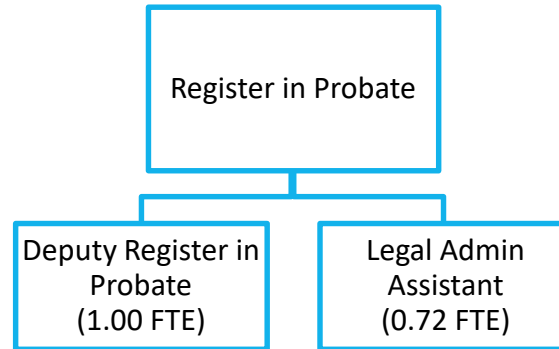
REGISTER IN PROBATE

Statement of Purpose

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

Juvenile Court

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



Number of Positions (FTE)	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Total	2.72	3.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00



Department Operating Budget Summary

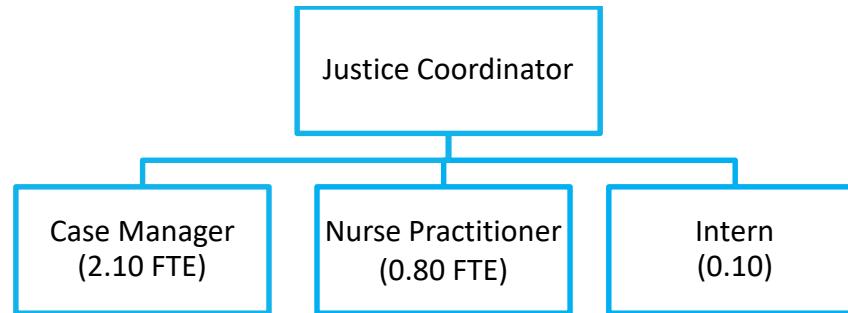
Department: 33 - Register in Probate	2025 Budget Summary				
	3301 - Register in Probate	2025 Total	Change %	Change \$	2024 Budget
Revenue / Funding Source					
45 - Fines, Forfeits and Penalties	1,700	1,700	0.00%	0	1,700
46 - Public Charges for Services	28,600	28,600	0.00%	0	28,600
Revenue / Funding Source Total	30,300	30,300	0.00%	0	30,300
Expense / Expenditure					
100 - Personnel Services	238,383	238,383	-15.33%	(43,147)	281,530
200 - Contractual Services	2,550	2,550	+410.00%	2,050	500
300 - Supplies and Expense	7,460	7,460	-42.44%	(5,500)	12,960
500 - Fixed Charges	15,197	15,197	+0.73%	109	15,088
Expense / Expenditure Total	263,591	263,591	-14.99%	(46,487)	310,078
Beginning Carryover	0	0	0.00%	0	0
Ending Carryover	0	0	0.00%	0	0
33 - Register in Probate Total	233,291	233,291	-16.62%	(46,487)	279,778

CRIMINAL JUSTICE

Statement of Purpose

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

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



Number of Positions (FTE)	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Total	4.00	3.35	3.00	2.97	1.00	0.50	0	0	0	0



Department Operating Budget Summary

<u>Department: 35 - Criminal Justice</u>	2025 Budget Summary					
	3501 - Criminal Justice - Administration	3502 - Criminal Justice - Drug Court	2025 Total	Change %	Change \$	2024 Budget
Revenue / Funding Source						
43 - Intergovernmental Revenues	320,855	170,664	491,519	+24.23%	95,855	395,664
46 - Public Charges for Services		8,000	8,000	-33.33%	(4,000)	12,000
47 - Intergov. Charges for Services		0	0	0.00%	0	0
Revenue / Funding Source Total	320,855	178,664	499,519	+22.53%	91,855	407,664
Expense / Expenditure						
100 - Personnel Services	290,742	143,052	433,794	+50.26%	145,104	288,690
200 - Contractual Services	126,930	91,472	221,634	-10.79%	(26,808)	248,442
300 - Supplies and Expense	2,725	11,800	14,525	-62.05%	(23,750)	38,275
500 - Fixed Charges	4,860	7,394	12,254	+30.73%	2,881	9,374
Expense / Expenditure Total	425,257	253,718	682,207	+16.66%	97,427	584,780
Beginning Carryover	0	0	0	0.00%	0	0
Ending Carryover	0	0	0	0.00%	0	0
35 - Justice Coordinator Total	104,402	75,054	179,457	+1.32%	2,341	177,116

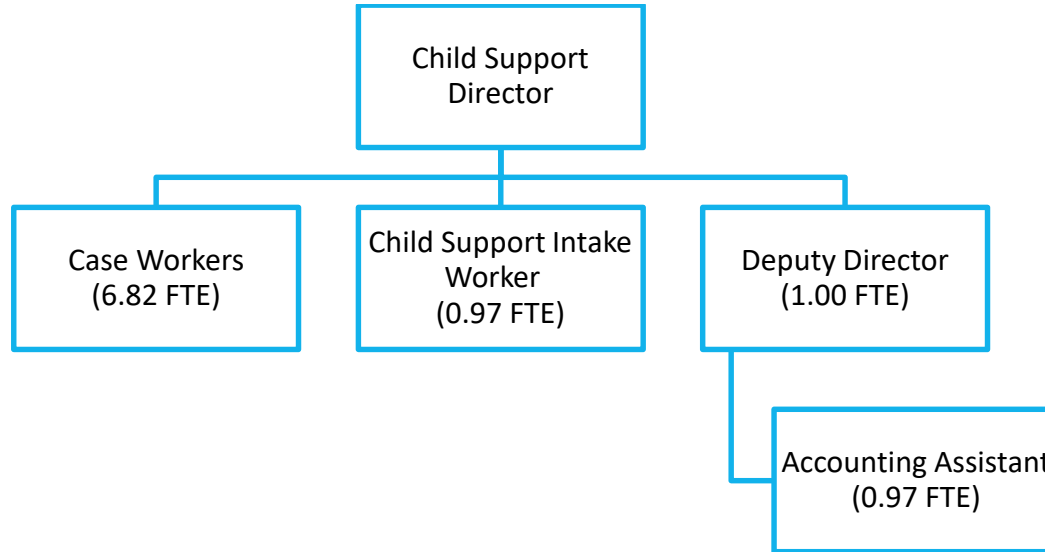
CHILD SUPPORT

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)	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Total	10.76	10.76	10.76	10.79	10.79	10.78	11.01	10.81	10.91	10.91



Department Operating Budget Summary

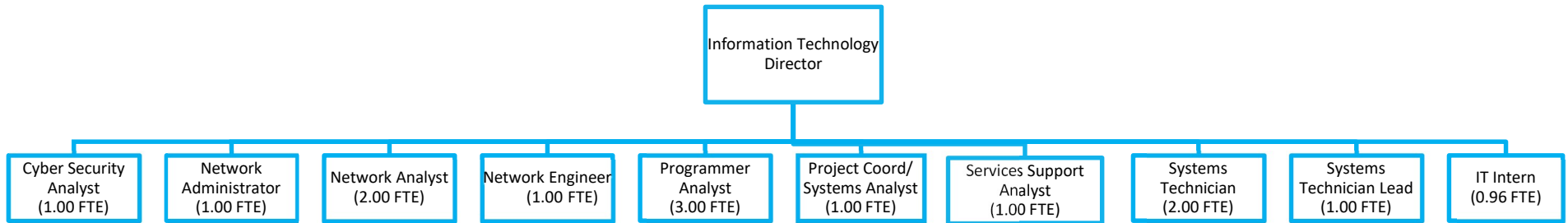
<u>Department: 02 - Child Support</u>	2025 Budget Summary					
	0201 - Child Support	0202 - Child Support - 5 County	2025 Total	Change %	Change \$	2024 Budget
Revenue / Funding Source						
41 - Taxes						
43 - Intergovernmental Revenues	1,176,695	190,000	1,366,695	+7.12%	90,862	1,275,833
46 - Public Charges for Services	13,030		13,030	-8.63%	(1,230)	14,260
Revenue / Funding Source Total	1,189,725	190,000	1,379,725	+6.95%	89,632	1,290,093
Expense / Expenditure						
100 - Personnel Services	1,038,600	400	1,039,000	+5.41%	53,328	985,672
200 - Contractual Services	108,484	181,600	290,084	+6.29%	17,160	272,924
300 - Supplies and Expense	42,206	8,000	50,206	+2.48%	1,213	48,993
500 - Fixed Charges	41,754		41,754	+0.53%	220	41,535
Expense / Expenditure Total	1,231,044	190,000	1,421,044	+5.33%	71,921	1,349,124
Beginning Carryover	0	0	0	0.00%	0	0
Ending Carryover	0	0	0	0.00%	0	0
02 - Child Support Total	41,319	0	41,319	-30.00%	(17,711)	59,031

INFORMATION TECHNOLOGY

Statement of Purpose

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

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



Number of Positions (FTE)	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Total	14.96	13.96	13.44	12.79	11.96	11.50	11.13	11.13	11.13	10.88



Department Operating Budget Summary

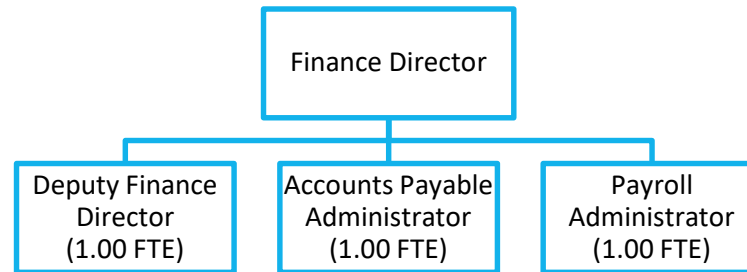
2025 Budget Summary							
Department: 27 - Information Technology	2701 - IT	2702 - IT-Voice Over IP	2703 - IT-PC Replacement	2025 Total	Change %	Change \$	2024 Budget
Revenue / Funding Source							
47 - Intergov. Charges for Services	600	122,000	239,905	362,505	+1.45%	5,190	357,315
Revenue / Funding Source Total	600	122,000	239,905	362,505	+1.45%	5,190	357,315
Expense / Expenditure							
100 - Personnel Services	1,609,358			1,609,358	+12.35%	176,884	1,432,474
200 - Contractual Services	722,778	38,700		761,478	-4.88%	(39,055)	800,533
300 - Supplies and Expense	75,050	171,600	292,000	538,650	-4.16%	(23,365)	562,015
500 - Fixed Charges	148,480			148,480	+0.02%	26	148,454
Expense / Expenditure Total	2,555,665	210,300	292,000	3,057,965	+3.89%	114,490	2,943,476
Beginning Carryover	0	170,991	395,287	566,278	+41.08%	164,882	401,396
Ending Carryover	0	82,691	343,192	425,883	+78.19%	186,872	239,011
27 - Information Technology Total	2,555,065	0	0	2,555,065	+5.42%	131,290	2,423,776

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)	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Total	4.00	4.00	4.00	4.00	4.00	4.00	3.25	2.25	2.25	2.25



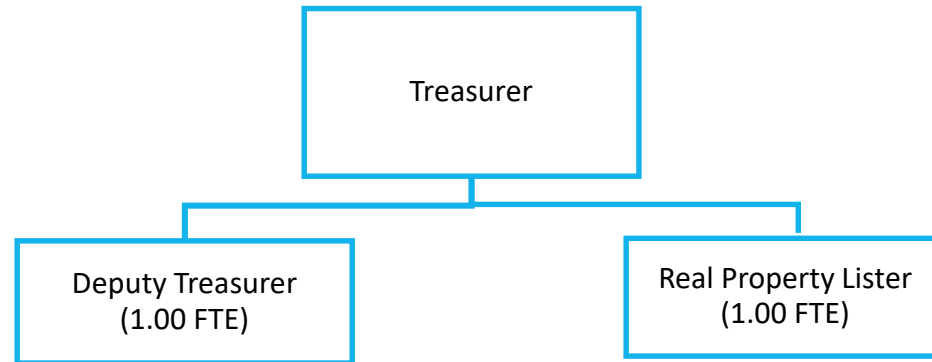
Department Operating Budget Summary

Department: 14 - Finance	2025 Budget Summary				
	1401 - Finance-Administration	2025 Total	Change %	Change \$	2024 Budget
Revenue / Funding Source					
46 - Public Charges for Services	400	400	0.00%	0	400
Revenue / Funding Source Total	400	400	0.00%	0	400
Expense / Expenditure					
100 - Personnel Services	476,730	476,730	+5.24%	23,744	452,987
200 - Contractual Services	89,958	89,958	+0.54%	483	89,475
300 - Supplies and Expense	6,635	6,635	+9.04%	550	6,085
500 - Fixed Charges	20,696	20,696	+0.44%	91	20,606
600 - Debt Service		0	0.00%	0	0
Expense / Expenditure Total	594,019	594,019	+4.37%	24,867	569,153
Beginning Carryover	0	0	0.00%	0	0
Ending Carryover	0	0	0.00%	0	0
14 - Finance Total	593,619	593,619	+4.37%	24,867	568,753

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 to 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)	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Elected	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Non-Represented	2.00	2.00	2.97	2.97	2.97	2.97	2.78	3.22	3.84	3.84
Total	3.00	3.00	3.97	3.97	3.97	3.97	3.78	4.22	4.84	4.84



Department Operating Budget Summary

Department: 28 - Treasurer	2025 Budget Summary				
	2801 - Treasurer	2025 Total	Change %	Change \$	2024 Budget
Revenue / Funding Source					
41 - Taxes	380,800	380,800	+3.53%	13,000	367,800
43 - Intergovernmental Revenues	20,000	20,000	0.00%	0	20,000
46 - Public Charges for Services	7,000	7,000	0.00%	0	7,000
48 - Miscellaneous Revenues	7,700	7,700	0.00%	0	7,700
Revenue / Funding Source Total	415,500	415,500	+3.23%	13,000	402,500
Expense / Expenditure					
100 - Personnel Services	295,734	295,734	+6.25%	17,404	278,330
200 - Contractual Services	52,970	52,970	+2.13%	1,105	51,865
300 - Supplies and Expense	29,800	29,800	0.00%	0	29,800
500 - Fixed Charges	36,574	36,574	-13.75%	(5,831)	42,406
Expense / Expenditure Total	415,078	415,078	+3.15%	12,678	402,401
Beginning Carryover	0	0	0.00%	0	0
Ending Carryover	0	0	0.00%	0	0
28 - Treasurer Total	(422)	(422)	-324.49%	(322)	(99)

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.

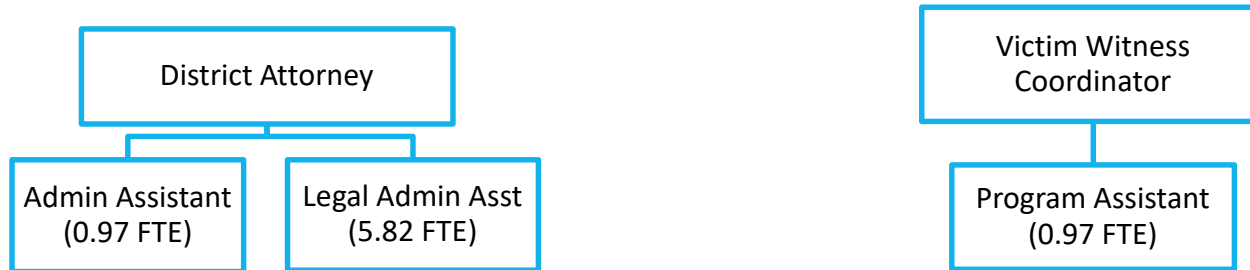
The District Attorney's Office receives referrals from the various agencies in Wood County, including all law enforcement agencies, Human Services, Child Support and the Department of Justice. It is the responsibility of the office to review referrals and take appropriate action by way of deferrals, 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, and striving to assure they are treated with fairness, dignity and respect by those in the criminal justice system.



Number of Positions (FTE)	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
District Attorney	6.79	6.79	6.79	9.70	9.70	6.78	3.88	3.88	3.88	3.88
Victim Witness Services	1.94	1.94	1.94	1.94	1.94	1.94	1.94	1.94	1.94	1.94
Total	8.73	8.73	8.73	11.64	11.64	8.72	5.82	5.82	5.82	5.82



Department Operating Budget Summary

Department: 11 - District Attorney	2025 Budget Summary				
	1101 - District Attorney	2025 Total	Change %	Change \$	2024 Budget
Revenue / Funding Source					
45 - Fines, Forfeits and Penalties	10,500	10,500	0.00%	0	10,500
46 - Public Charges for Services	9,500	9,500	0.00%	0	9,500
47 - Intergov. Charges for Services	550	550	0.00%	0	550
Revenue / Funding Source Total	20,550	20,550	0.00%	0	20,550
Expense / Expenditure					
100 - Personnel Services	551,658	551,658	+5.39%	28,217	523,441
200 - Contractual Services	20,100	20,100	+1.52%	300	19,800
300 - Supplies and Expense	19,200	19,200	-0.52%	(100)	19,300
500 - Fixed Charges	28,486	28,486	+0.35%	101	28,386
Expense / Expenditure Total	619,444	619,444	+4.83%	28,518	590,926
Beginning Carryover	0	0	N/A	0	0
Ending Carryover	0	0	N/A	0	0
11 - District Attorney Total	598,894	598,894	+5.00%	28,518	570,376



Department Operating Budget Summary

Department: 32 - Vicitim Witness	2025 Budget Summary				
	3201 - Vicitim Witness	2025 Total	Change %	Change \$	2024 Budget
Revenue / Funding Source					
43 - Intergovernmental Revenues	74,000	74,000	0.00%	0	74,000
45 - Fines, Forfeits and Penalties	10,000	10,000	0.00%	0	10,000
Revenue / Funding Source Total	84,000	84,000	0.00%	0	84,000
Expense / Expenditure					
100 - Personnel Services	166,628	166,628	+5.49%	8,667	157,961
200 - Contractual Services	1,450	1,450	+5.45%	75	1,375
300 - Supplies and Expense	4,300	4,300	+20.28%	725	3,575
500 - Fixed Charges	7,322	7,322	+1.17%	84	7,238
Expense / Expenditure Total	179,700	179,700	+5.61%	9,552	170,149
Beginning Carryover	0	0	0.00%	0	0
Ending Carryover	0	0	0.00%	0	0
32 - Vicitim Witness Total	95,700	95,700	+11.09%	9,552	86,149

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.

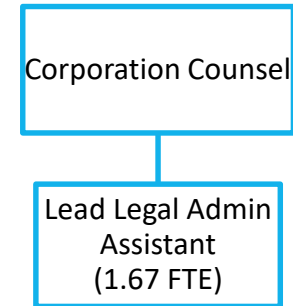
- Prosecute mental and alcohol commitments.
- Pursue guardianships and protective placements when requested by County social workers.

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)	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Total	2.67	2.47	2.47	2.57	2.57	2.87	2.94	1.97	1.97	1.97



Department Operating Budget Summary

Department: 09 - Corporation Counsel	2025 Budget Summary				
	0901 - Corporation Counsel	2025 Total	Change %	Change \$	2024 Budget
Revenue / Funding Source					
46 - Public Charges for Services	6,500	6,500	0.00%	0	6,500
47 - Intergov. Charges for Services	2,700	2,700	-73.00%	(7,300)	10,000
Revenue / Funding Source Total	9,200	9,200	-44.24%	(7,300)	16,500
Expense / Expenditure					
100 - Personnel Services	330,281	330,281	+7.39%	22,724	307,557
200 - Contractual Services	32,460	32,460	+346.49%	25,190	7,270
300 - Supplies and Expense	12,650	12,650	+38.63%	3,525	9,125
500 - Fixed Charges	12,987	12,987	+0.39%	51	12,937
Total Operating Expenditures	388,378	388,378	+15.28%	51,490	336,889
800 - Capital Outlay	10,000	10,000	0.00%	10,000	0
Expense / Expenditure Total	398,378	398,378	+18.25%	61,490	336,889
Beginning Carryover	0	0	0.00%	0	0
Ending Carryover	0	0	0.00%	0	0
09 - Corporation Counsel Total	389,178	389,178	+21.47%	68,790	320,389

REGISTER OF DEEDS

Statement of Purpose

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

Programs and Services

Record Documents

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

Register, File, Index and Maintain records

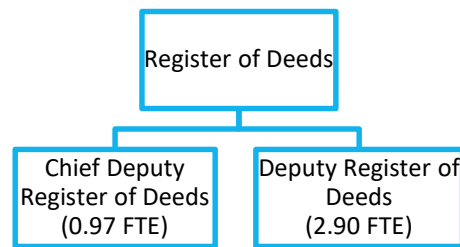
Must register, file, index and maintain the following records:

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

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

Return original documents as instructed Wisconsin Statue 59.43

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



Number of Positions (FTE)	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Elected	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Non-Represented	3.88	3.84	3.84	3.84	3.84	3.84	3.84	3.84	3.84	3.84
Total	4.88	4.84	4.84	4.84	4.84	4.84	4.84	4.84	4.84	4.84



Department Operating Budget Summary

Department: 24 - Register of Deeds	2025 Budget Summary					
	2401 - Register Of Deeds	2402 - Register Of Deeds-Redaction	2025 Total	Change %	Change \$	2024 Budget
Revenue / Funding Source						
41 - Taxes	180,000		180,000	+16.13%	25,000	155,000
46 - Public Charges for Services	357,000	0	357,000	+4.39%	15,000	342,000
48 - Miscellaneous Revenues	1,500		1,500	0.00%	0	1,500
49 - Other Financing Sources	0		0	0.00%	0	0
Revenue / Funding Source Total	538,500	0	538,500	+8.02%	40,000	498,500
Expense / Expenditure						
100 - Personnel Services	428,060		428,060	+6.54%	26,294	401,766
200 - Contractual Services	72,051	2,387	74,438	+3.12%	2,252	72,186
300 - Supplies and Expense	11,085		11,085	-2.21%	(250)	11,335
500 - Fixed Charges	25,879		25,879	+0.32%	83	25,797
Expense / Expenditure Total	537,076	2,387	539,463	+5.55%	28,379	511,084
Beginning Carryover	0	2,387	2,387	0	0	2,387
Ending Carryover	0	0	0	0	0	0
24 - Register of Deeds Total	(1,424)	0	(1,424)	-113.97%	(11,621)	10,197

COUNTY CLERK

Statement of Purpose

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

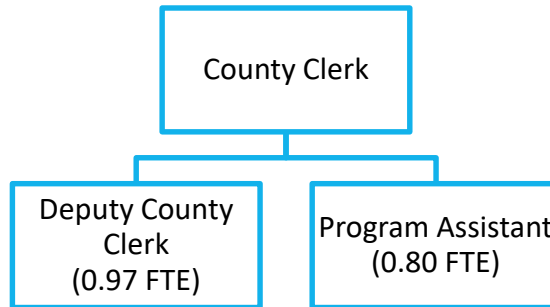
The County Clerk issues marriage licenses, declarations of domestic partnerships, temporary car license plates, timber cutting permits and distributes the state dog licenses to local municipal treasurers. The Clerk accepts applications for Passports. This department is the filing agent for Farmland Preservation 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)	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Elected	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Non-Represented	1.77	1.75	1.74	1.94	1.94	1.94	1.94	2.40	2.40	2.39
Total	2.77	2.75	2.74	2.94	2.94	2.94	2.94	3.40	3.40	3.39



Department Operating Budget Summary

2025 Budget Summary								
<u>Department: 06 - County Clerk</u>	0601 - County Clerk-Administration	0602 - County Clerk-Postage Meter	0603 - County Clerk-Elections	0605 - Committees & Commissions	2025 Total	Change %	Change \$	2024 Budget
Revenue / Funding Source								
44 - Licenses and Permits	19,700				19,700	0.00%	0	19,700
46 - Public Charges for Services	31,900		6,375		38,275	-11.62%	(5,030)	43,305
47 - Intergov. Charges for Services	0				0	0.00%	0	0
Revenue / Funding Source Total	51,600		6,375		57,975	-7.98%	(5,030)	63,005
Expense / Expenditure								
100 - Personnel Services	269,606		1,356	136,311	407,273	+4.83%	18,782	388,490
200 - Contractual Services	7,780			3,410	11,190	-4.28%	(500)	11,690
300 - Supplies and Expense	14,725	8,400	66,350	54,500	143,975	-26.16%	(51,000)	194,975
500 - Fixed Charges	42,539	6,000			48,539	+36.38%	12,949	35,591
Expense / Expenditure Total	334,650	14,400	67,706	194,221	610,977	-3.13%	(19,769)	630,746
Beginning Carryover	0	0	237,328	0	237,328	-20.99%	(63,067)	300,395
Ending Carryover	0	0	250,997	0	250,997	-6.14%	(16,417)	267,414
06 - County Clerk Total	283,050	14,400	75,000	194,221	566,671	+5.97%	31,911	534,760

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

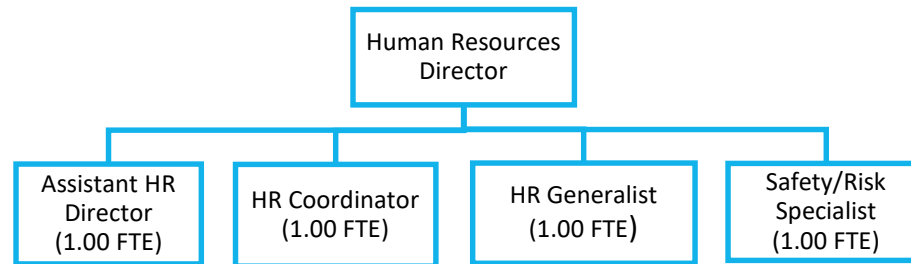
In keeping with this Mission, the Wood County Human Resources Department is committed to:

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



Number of Positions (FTE)	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Total	5.00	5.00	5.00	5.00	5.00	4.00	5.06	5.06	5.06	5.06



Department Operating Budget Summary

2025 Budget Summary											
Department: 17 - Human Resources	1701 - Human Resources	1702 - Human Resources-Labor Relations	1703 - Human Resources-Administration	1704 - Human Resources-Programs	1705 - Human Resources-Wellness	2302 - Human Resources-Property & Liability	2303 - Human Resources-Risk-Workers Comp	2025 Total	Change %	Change \$	2024 Budget
Revenue / Funding Source											
46 - Public Charges for Services	1,356,127		0					1,356,127	+11.40%	138,827	1,217,300
47 - Intergov. Charges for Services	10,518,000					809,030	350,000	11,677,030	+4.36%	488,005	11,189,025
48 - Miscellaneous Revenues	1,269,303		0			10,000		1,279,303	-15.63%	(236,932)	1,516,235
49 - Other Financing Sources					146,671			146,671	0.00%	0	146,671
Revenue / Funding Source Total	13,143,430		0		146,671	819,030	350,000	14,459,131	+2.77%	389,900	14,069,231
Expense / Expenditure											
100 - Personnel Services			459,986	15,700	1,520	27,056	81,319	585,582	+6.39%	35,153	550,429
200 - Contractual Services	223,642	30,000	23,450	9,000	120,570	0	44,630	451,292	+1.38%	6,152	445,140
300 - Supplies and Expense	10,815,958		21,000	6,000	22,895	0	302,750	11,168,603	+5.03%	534,381	10,634,222
500 - Fixed Charges	1,949,830		15,150		1,716	820,104	44,570	2,831,370	-5.56%	(166,751)	2,998,122
700 - Grants and Contributions	7,000		0					7,000	0.00%	0	7,000
Total Operating Expenditures	12,996,430	30,000	519,587	30,700	146,701	847,160	473,269	15,043,847	+2.79%	408,934	14,634,913
900 - Other Financing Uses	146,671							146,671	0.00%	0	146,671
Expense / Expenditure Total	13,143,101	30,000	519,587	30,700	146,701	847,160	473,269	15,190,518	+2.77%	408,934	14,781,584
Beginning Carryover	9,354,611	159,031	0	0	42,566	(140,397)	2,481,081	11,896,892	+9.18%	999,885	10,897,007
Ending Carryover	9,354,940	157,231	0	0	42,536	(67,839)	2,357,812	11,844,680	+9.36%	1,013,745	10,830,935
17 - Human Resources Total	0	28,200	519,587	30,700	0	100,688	0	679,175	+5.09%	32,894	646,281

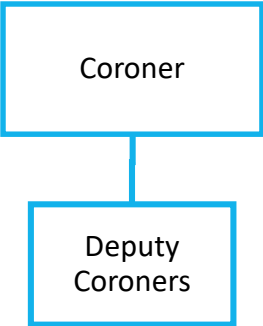
CORONER

Statement of Purpose

The Coroner Office is dedicated to providing professional, accurate, and efficient medico legal death investigation to the residents of Wood County. The Coroner’s Office will investigate deaths, issue cremation authorizations and issue disinterment permits as prescribed by Wisconsin State Statutes. The Coroner and/or his deputies shall have the authority to order autopsies or other tests, obtain specimens, and gather evidence to aid in death investigations. The Medical Examiner will serve the citizens of Wood County as prescribed in Wisconsin State Statutes Chapters 20, 30, 48, 59, 63, 69, 102, 246, 257, 340, 346, 350, 445, 607, 632, 782, 815, 885, 893, 940, 972, 976, and 979.

PROGRAMS/SERVICES

The primary responsibility of the Coroner is to provide professional death investigation whenever and wherever it is needed in our community. This includes all homicides, suicides, accidental deaths, and sudden, unexpected or suspicious deaths. The Coroner’s Office is also required to inquire as to the cause and manner of deaths where the body will be cremated and authorize all cremations. All disinterments are authorized by the Coroner.



Number of Positions (FTE)	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Total	0.66	0.66	0.66	0.66	0.66	0.66	0.50	0.69	0.66	0.66



Department Operating Budget Summary

Department: 36 - Coroner	2025 Budget Summary				
	3601 - Coroner	2025 Total	Change %	Change \$	2024 Budget
Revenue / Funding Source					
46 - Public Charges for Services	105,000	105,000	0.00%	0	105,000
Revenue / Funding Source Total	105,000	105,000	0.00%	0	105,000
Expense / Expenditure					
100 - Personnel Services	142,835	142,835	-0.53%	(758)	143,593
200 - Contractual Services	41,280	41,280	+10.73%	4,000	37,280
300 - Supplies and Expense	8,490	8,490	+48.56%	2,775	5,715
500 - Fixed Charges	3,911	3,911	+7.37%	269	3,643
Expense / Expenditure Total	196,516	196,516	+3.30%	6,286	190,231
Beginning Carryover	0	0	0.00%	0	0
Ending Carryover	0	0	0.00%	0	0
36 - Coroner Total	91,516	91,516	+7.37%	6,286	85,231

MAINTENANCE

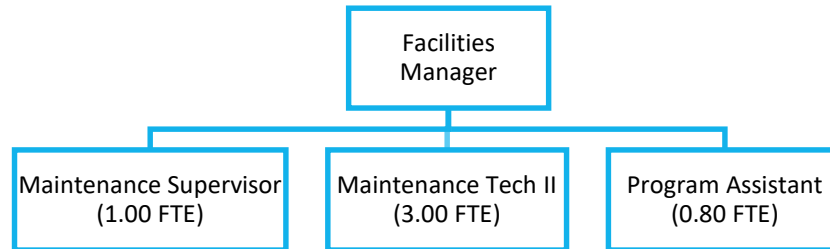
Statement of Purpose

The Maintenance 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 Facilities Manager 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.

PROGRAMS/SERVICES

The Maintenance Department directly manages the buildings and grounds of the Courthouse and Jail, River Block, Sheriff's Lockup, and Joint Use. 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)	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Total	5.80	5.80	4.80	4.80	4.80	5.00	5.53	5.53	4.30	4.31

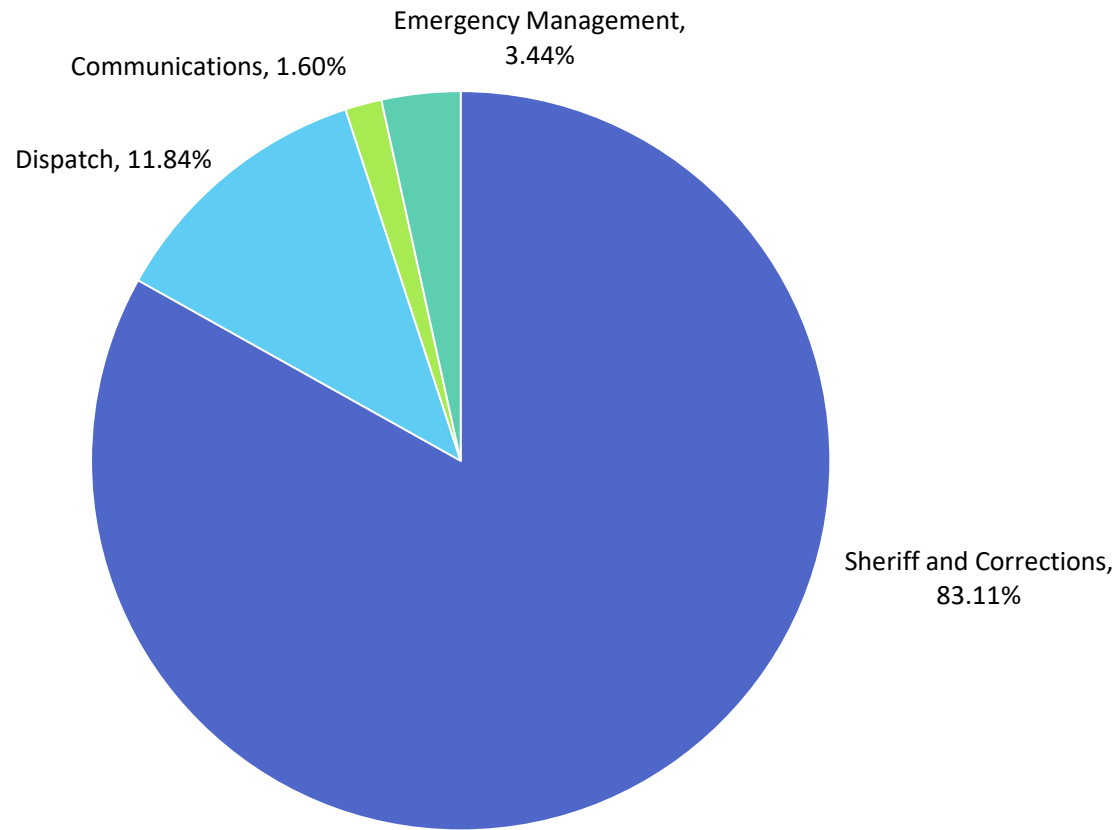


Department Operating Budget Summary

2025 Budget Summary									
Department: 19 - Maintenance	1901 - Maintenance- Courthouse & Jail	1904 - Maintenance-Joint Use Building	1905 - Maintenance- Sheriff Lockup	1908 - Maintenance- River Block	1909 - Maintenance- Triangle Buildings	2025 Total	Change %	Change \$	2024 Budget
Revenue / Funding Source									
47 - Intergov. Charges for Services	1,711,338	8,000	16,000	604,548		2,339,886	+52.60%	806,535	1,533,351
48 - Miscellaneous Revenues	400				0	400	-88.24%	(3,000)	3,400
Revenue / Funding Source Total	1,711,738	8,000	16,000	604,548	0	2,340,286	+52.29%	803,535	1,536,751
Expense / Expenditure									
100 - Personnel Services	410,800			206,579		617,379	+6.34%	36,791	580,588
200 - Contractual Services	943,180	12,000	7,800	240,750	4,000	1,207,730	+71.65%	504,150	703,580
300 - Supplies and Expense	92,480	500	150	32,000		125,130	+8.69%	10,000	115,130
500 - Fixed Charges	51,134	2,422	2,422	14,350	0	70,327	+26.44%	14,706	55,622
600 - Debt Service	240					240	0.00%	0	240
Total Operating Expenditures	1,497,834	14,922	10,372	493,679	4,000	2,020,807	+38.87%	565,646	1,455,160
800 - Capital Outlay	125,000			175,000	0	300,000	-40.00%	(200,000)	500,000
900 - Other Financing Uses	69,425	(6,922)	5,628	(64,131)	(4,000)	0	0.00%	0	0
Expense / Expenditure Total	1,692,259	8,000	16,000	604,548	0	2,320,807	+18.70%	365,646	1,955,160
Beginning Carryover	398,062	0	0	0	0	398,062	-58.50%	(561,081)	959,143
Ending Carryover	417,541	0	0	0	0	417,541	-22.78%	(123,192)	540,733
19 - Maintenance Total	0	(0)	(0)	(0)	0	(0)	0.00%	0	0

PUBLIC SAFETY

2025 Adopted Budget Expenditures Public Safety

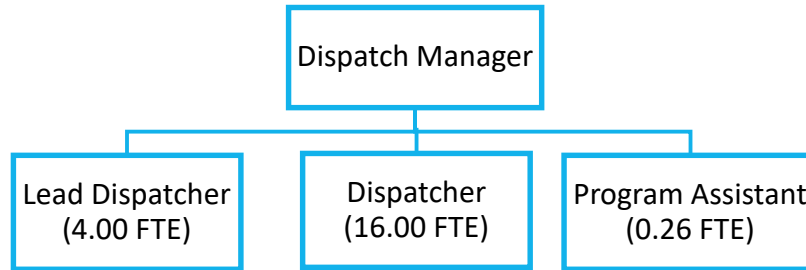


Public Safety Percentage of total 2024 Adopted Budget Expenditures by Function
11.50%

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)	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Total	21.26	21.26	21.26	20.26	21.26	21.14	21.26	21.26	21.26	21.26



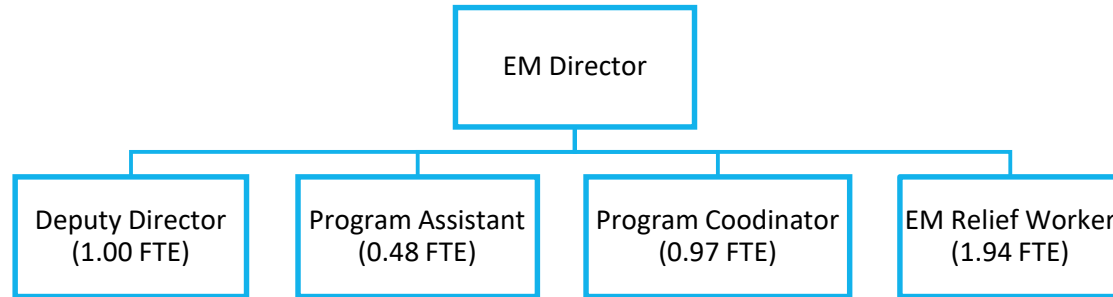
Department Operating Budget Summary

Department: 08 - Dispatch	2025 Budget Summary				
	0809 - Disptach	2025 Total	Change %	Change \$	2024 Budget
Revenue / Funding Source					
43 - Intergovernmental Revenues	0	0	0.00%	0	0
47 - Intergov. Charges for Services	2,500	2,500	0.00%	0	2,500
Revenue / Funding Source Total	2,500	2,500	0.00%	0	2,500
Expense / Expenditure					
100 - Personnel Services	1,943,920	1,943,920	+6.94%	126,204	1,817,715
200 - Contractual Services	66,375	66,375	+4.68%	2,970	63,405
300 - Supplies and Expense	14,850	14,850	+6.07%	850	14,000
500 - Fixed Charges	41,127	41,127	+0.79%	323	40,805
Expense / Expenditure Total	2,066,272	2,066,272	+6.73%	130,347	1,935,925
Beginning Carryover	0	0	0.00%	0	0
Ending Carryover	0	0	0.00%	0	0
08 - Dispatch Total	2,063,772	2,063,772	+6.74%	130,347	1,933,425

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)	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Total	5.39	5.39	5.39	5.39	5.39	4.39	5.61	6.61	6.61	6.61



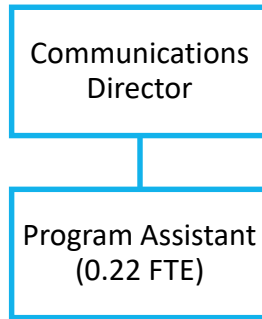
Department Operating Budget Summary

Department: 13 - Emergency Management	2025 Budget Summary							
	1301 - Emergency Management-Sara Title III	1302 - Emergency Management-Administration	1303 - Emergency Management-Building Numbering	1304 - Emergency Management-Work Relief	2025 Total	Change %	Change \$	2024 Budget
Revenue / Funding Source								
43 - Intergovernmental Revenues	31,500	48,175			79,675	-9.82%	(8,679)	88,354
46 - Public Charges for Services		50			50	0.00%	0	50
47 - Intergov. Charges for Services		4,650	3,350	1,700	9,700	+2.11%	200	9,500
48 - Miscellaneous Revenues		800		2,000	2,800	+12.00%	300	2,500
Revenue / Funding Source Total	31,500	53,675	3,350	3,700	92,225	-8.15%	(8,179)	100,404
Expense / Expenditure								
100 - Personnel Services	43,362	249,448		187,195	480,005	+7.23%	32,363	447,642
200 - Contractual Services	5,100	11,290		800	17,190	+12.43%	1,900	15,290
300 - Supplies and Expense	10,700	29,650	3,100	16,145	59,595	-5.71%	(3,610)	63,205
500 - Fixed Charges		34,940		8,000	42,940	-1.51%	(658)	43,599
700 - Grants and Contributions		0			0	-100.00%	(6,032)	6,032
Expense / Expenditure Total	59,162	325,329	3,100	212,140	599,730	+4.16%	23,963	575,767
Beginning Carryover	0	0	26,364	0	26,364	+19.30%	4,265	22,099
Ending Carryover	0	0	26,614	0	26,614	+19.08%	4,265	22,349
13 - Emergency Management Total	27,662	271,654	0	208,440	507,755	+6.76%	32,142	475,613

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)	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Total	1.22	1.22	1.22	1.22	1.22	1.00	1.00	0.00	0.00	0.00



Department Operating Budget Summary

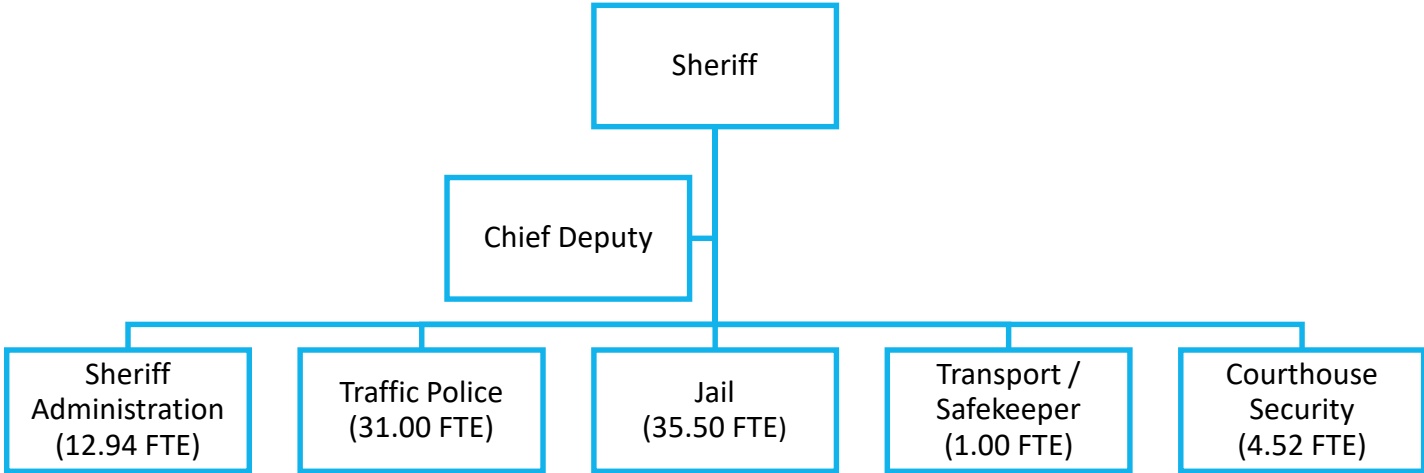
<u>Department: 10 - Communications</u> <u>Department</u>	2025 Budget Summary				
	1001 - Communications Department	2025 Total	Change %	Change \$	2024 Budget
Revenue / Funding Source					
48 - Miscellaneous Revenues	80,000	80,000	0.00%	0	80,000
Revenue / Funding Source Total	80,000	80,000	0.00%	0	80,000
Expense / Expenditure					
100 - Personnel Services	150,761	150,761	+4.52%	6,519	144,242
200 - Contractual Services	116,180	116,180	-3.89%	(4,700)	120,880
300 - Supplies and Expense	970	970	-39.18%	(625)	1,595
500 - Fixed Charges	11,872	11,872	+13.88%	1,447	10,426
Expense / Expenditure Total	279,784	279,784	+0.95%	2,641	277,143
Beginning Carryover	31,301	31,301	0	0	31,301
Ending Carryover	31,301	31,301	0	0	31,301
10 - Communications Department Total	199,784	199,784	+1.34%	2,641	197,143

Sheriff and Corrections

Statement of Purpose

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

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



Number of Positions (FTE)	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Elected	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Non-Represented	85.96	85.96	81.96	76.84	76.84	76.05	71.71	74.61	74.61	74.70
Total	86.96	86.96	82.96	77.84	77.84	77.05	72.71	75.61	75.61	75.70

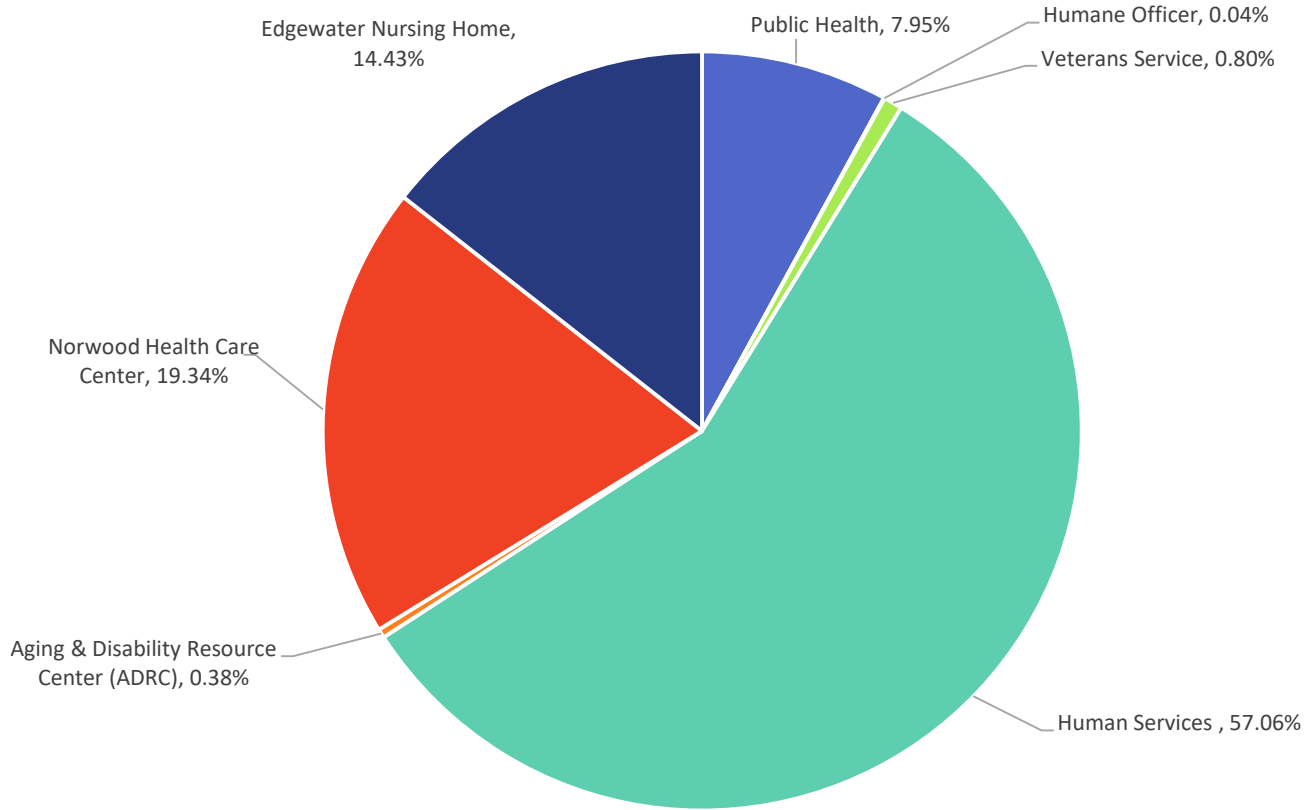


Department Operating Budget Summary

2025 Budget Summary													
Department: 25 - Sheriff	2501 - Sheriff-Administration	2503 - Sheriff-Indian Law Enforcement	2504 - Sheriff-Traffic Police	2505 - Sheriff-Civil Service	2506 - Sheriff-Jail	2507 - Sheriff-Transport	2508 - Sheriff-Electronic Monitoring	2510 - Sheriff-Jail Surcharge	2511 - Sheriff-Courthouse Security	2025 Total	Change %	Change \$	2024 Budget
Revenue / Funding Source													
43 - Intergovernmental Revenues	125,000	22,826	80,000		350,000					577,826	+0.40%	2,303	575,523
46 - Public Charges for Services	161,650		31,000		98,000		268,275	65,000		623,925	-1.73%	(10,975)	634,900
47 - Intergov. Charges for Services	11,000		10,000							21,000	0.00%	0	21,000
48 - Miscellaneous Revenues	50,000									50,000	0.00%	0	50,000
49 - Other Financing Sources					373,443					373,443	0.00%	0	373,443
Revenue / Funding Source Total	347,650	22,826	121,000		821,443		268,275	65,000		1,646,194	-0.52%	(8,672)	1,654,866
Expense / Expenditure													
100 - Personnel Services	1,998,202	20,639	3,904,120		3,204,816	41,354			545,012	9,714,143	+5.32%	490,514	9,223,629
200 - Contractual Services	405,315			2,000	1,176,770	570,125	160,000	100,000	686	2,414,896	-2.32%	(57,413)	2,472,309
300 - Supplies and Expense	398,500	1,000	30,100	0	131,500	1,000		10,000	1,750	573,850	+2.43%	13,600	560,250
500 - Fixed Charges	1,319,917								1,620	1,321,537	+143.88%	779,654	541,883
700 - Grants and Contributions	1,500									1,500	0.00%	0	1,500
Total Operating Expenditures	4,123,434	21,639	3,934,220	2,000	4,513,086	612,479	160,000	110,000	549,068	14,025,926	+9.58%	1,226,356	12,799,571
800 - Capital Outlay	473,540									473,540	+30.13%	109,650	363,890
900 - Other Financing Uses							373,443			373,443	0.00%	0	373,443
Expense / Expenditure Total	4,596,974	21,639	3,934,220	2,000	4,513,086	612,479	533,443	110,000	549,068	14,872,909	+9.87%	1,336,006	13,536,904
Beginning Carryover	0	50,446	0	0	0	0	657,323	424,425	0	1,132,194	+10.57%	108,271	1,023,923
Ending Carryover	0	51,633	0	0	0	0	392,155	379,425	0	823,213	+15.54%	110,699	712,514
25 - Sheriff Total	4,249,324	0	3,813,220	2,000	3,691,643	612,479	0	0	549,068	12,917,734	+11.64%	1,347,106	11,570,629

HEALTH AND HUMAN SERVICES

2025 Adopted Budget Expenditures Health & Human Services

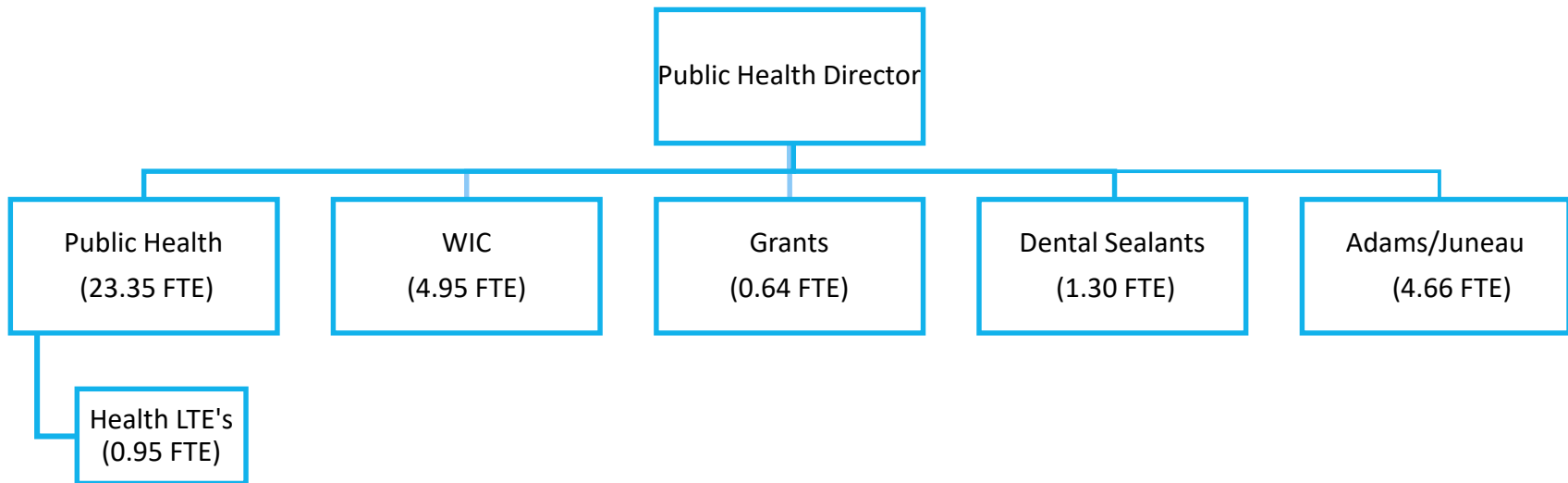


Health & Human Services Percentage of total 2025 Adopted Budget Expenditures by Function
36.22%

Health

Statement of Purpose

Wood County Public Health is the agency responsible for promotion of wellness, prevention of disease and provision of a healthy 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)	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Total	36.85	36.18	41.00	42.01	33.31	28.19	27.48	28.48	27.96	24.80



Department Operating Budget Summary

Department: 15 - Health	2025 Budget Summary								
	1501 - Health-Public Health	1502 - Health-WIC	1503 - Health-Consolidated Grants	1504 - Health-Dental Sealants	1506 - Health Sanitation Adams/Juneau	2025 Total	Change %	Change \$	2024 Budget
Revenue / Funding Source									
43 - Intergovernmental Revenues	790,293	498,131	75,271		10,000	1,373,695	+11.62%	143,042	1,230,653
44 - Licenses and Permits	250,900				409,000	659,900	+15.27%	87,400	572,500
46 - Public Charges for Services	8,215			85,035		93,250	+31.01%	22,073	71,177
47 - Intergov. Charges for Services	28,302				112,404	140,706	+2.18%	3,003	137,703
48 - Miscellaneous Revenues	129,777			33,089		162,866	+2.23%	3,554	159,312
Revenue / Funding Source Total	1,207,487	498,131	75,271	118,124	531,404	2,430,417	+11.93%	259,072	2,171,345
Expense / Expenditure									
100 - Personnel Services	2,496,849	445,125	57,582	117,535	473,730	3,590,822	+8.41%	278,622	3,312,200
200 - Contractual Services	37,930	11,750	0	1,200	2,920	53,800	+1.36%	720	53,080
300 - Supplies and Expense	494,796	8,397	17,386	13,739	43,170	577,488	+28.48%	128,009	449,479
500 - Fixed Charges	97,064	32,859	303	4,734	11,606	146,565	+2.81%	4,010	142,556
700 - Grants and Contributions	0					0	0.00%	0	0
Expense / Expenditure Total	3,126,639	498,131	75,271	137,208	531,426	4,368,675	+10.39%	411,360	3,957,315
Beginning Carryover	0	4,219	6,380	58,796	353,690	423,085	58.55	156,236	266,849
Ending Carryover	0	4,219	6,380	39,712	353,668	403,979	52.34	138,795	265,184
15 - Health Total	1,919,153	0	(0)	0	(0)	1,919,153	+7.56%	134,848	1,784,305

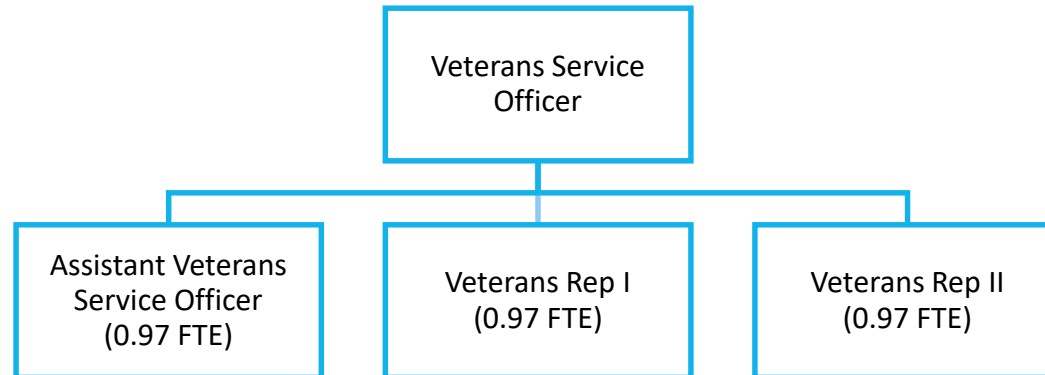
Veterans Services

Statement of Purpose

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

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

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



Number of Positions (FTE)	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Total	3.91	3.91	3.91	3.91	4.16	4.16	3.91	3.91	3.91	3.91



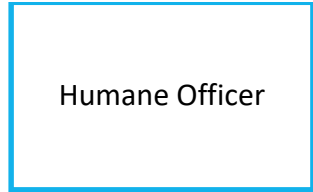
Department Operating Budget Summary

Department: 31 - Veterans	2025 Budget Summary						2025 Total	Change %	Change \$	2024 Budget
	3101 - Veterans-Relief	3102 - Veterans-Services	3103 - Veterans-Donation	3104 - Veterans-Care of Veterans	3105 - Veterans-WDVA Grants to Counties					
Revenue / Funding Source										
43 - Intergovernmental Revenues					15,813	15,813	0.00%	0	15,813	
48 - Miscellaneous Revenues			0			0	0.00%	0	0	
Revenue / Funding Source Total			0		15,813	15,813	0.00%	0	15,813	
Expense / Expenditure										
100 - Personnel Services	1,676	386,195			1,160	389,031	+6.02%	22,104	366,928	
200 - Contractual Services		1,440			4,660	6,100	+15.09%	800	5,300	
300 - Supplies and Expense	560	2,235	800	4,000	8,373	15,968	-12.97%	(2,380)	18,348	
500 - Fixed Charges		17,247			1,620	18,867	+20.81%	3,250	15,617	
700 - Grants and Contributions	8,000					8,000	0.00%	0	8,000	
Expense / Expenditure Total	10,236	407,117	800	4,000	15,813	437,966	+5.74%	23,774	414,193	
Beginning Carryover	18,475	0	1,885	0	0	20,360	-3.06%	(642)	21,002	
Ending Carryover	18,475	0	1,085	0	0	19,560	+10.22%	1,813	17,747	
31 - Veterans Total	10,236	407,117	0	4,000	0	421,353	+6.64%	26,229	395,125	

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)	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Total	0.25	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	2025 Budget Summary				
	3901 - Humane Officer	2025 Total	Change %	Change \$	2024 Budget
Revenue / Funding Source					
44 - Licenses and Permits	10,000	10,000	0.00%	0	10,000
Revenue / Funding Source Total	10,000	10,000	0.00%	0	10,000
Expense / Expenditure					
100 - Personnel Services	15,806	15,806	-6.76%	(1,146)	16,952
200 - Contractual Services	950	950	-26.92%	(350)	1,300
300 - Supplies and Expense	5,900	5,900	-29.76%	(2,500)	8,400
500 - Fixed Charges	144	144	+4.35%	6	138
Expense / Expenditure Total	22,800	22,800	-14.89%	(3,990)	26,790
Beginning Carryover	0	0	0.00%	0	0
Ending Carryover	0	0	0.00%	0	0
39 - Humane Officer Total	12,800	12,800	-23.77%	(3,990)	16,790

Human Services

Statement of Purpose

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

Working with people to enhance their quality of life.

Our Values

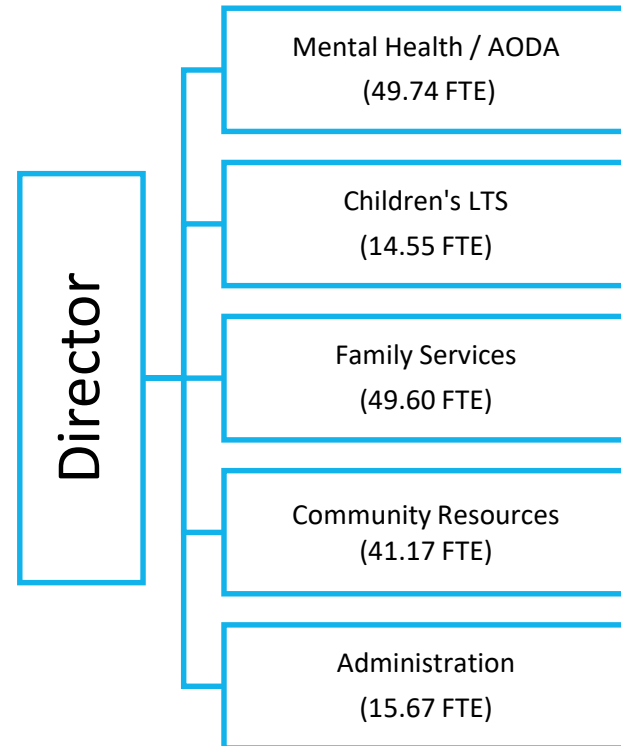
- Teamwork
- Confidentiality
- Self-determination
- Professional integrity
- Non-judgmental respect
- Good physical and emotional health
- Empowerment through education and awareness
- Shared responsibility between agency, clients, and community
- Self-sufficiency

Our Strategy

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

Our Methods

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



Number of Positions (FTE)	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Total	171.73	172.56	172.36	168.62	157.25	161.49	153.44	146.63	143.50	145.87

Behavioral Health and Substance Use Disorders

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 people experiencing mental health and/or substance use concerns. This continuum includes:

- Outpatient clinic therapists and counselors providing individual and group mental health and substance use counseling.
- Substance Use Day Treatment Program
- Community Support Programs, Comprehensive Community Services and Targeted Case Management for children and 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.
- Walk-in and Mobile Crisis Response. 24-7 crisis line operated by Norwest Connections.

Children's Long-Term Care

Mission

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.

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.

Birth to Three Program (continued)

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

Children's Community Options Program (CCOP)

Children's Community Options Program (CCOP) 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.

CCOP 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 Support and Service 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 CCOP 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 Program

The Children's Long Term Support Waivers Program provide supports to children with a serious to severe developmental, physical or mental health disabilities. 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.

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.

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.

Family Services

Statement of Purpose

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

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

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

Community Resources

Statement of Purpose

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

- Food Share – Food and Nutrition Assistance
- FoodShare Employment & Training (FSET)
- ForwardHealth / BadgerCare+ / Medicaid – Health Care Assistance
- Wisconsin Shares – Child Care Assistance
- Wisconsin Home Energy Assistance Program (WHEAP)
- Wood County Transportation Program

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

<u>Department: 40 - Human Services</u>	2025 Budget Summary							
	4001 - Human Services-Child Welfare	4005 - Human Services-Youth Aids	4010 - Human Services-Child Care	4013 - Human Services-Transportation	4020 - Human Services-ESS	4025 - Human Services-FSET	4035 - Human Services-LIEAP	4040 - Human Services-Birth to Three
Revenue / Funding Source								
41 - Taxes								
43 - Intergovernmental Revenues	2,979,420	1,336,203	206,292	231,476	1,679,962	4,749,932	134,153	299,773
46 - Public Charges for Services	200,167	37,332	20,300	112,800	0	0		280,898
47 - Intergov. Charges for Services								
48 - Miscellaneous Revenues				0		165,000		
49 - Other Financing Sources				154,428				
Revenue / Funding Source Total	3,179,587	1,373,535	226,592	498,704	1,679,962	4,914,932	134,153	580,671
Expense / Expenditure								
100 - Personnel Services	2,862,246	1,864,596	175,472	281,690	1,845,769	1,059,325	85,635	443,514
200 - Contractual Services	2,138,015	2,216,200	0	27,000	17,589	2,552,910	30,000	343,700
300 - Supplies and Expense	162,000	42,400	2,300	79,750	5,600	86,610	2,450	15,400
500 - Fixed Charges				19,529		6,576		
700 - Grants and Contributions	350,000					947,100		0
Total Operating Expenditures	5,512,261	4,123,196	177,772	407,969	1,868,958	4,652,521	118,085	802,614
800 - Capital Outlay				150,000				
900 - Other Financing Uses	30,000	0	0	0	0	0	0	0
Expense / Expenditure Total	5,542,261	4,123,196	177,772	557,969	1,868,958	4,652,521	118,085	802,614
Beginning Carryover	0	0	0	372,029	0	0	0	0
Ending Carryover	0	0	0	372,029	0	0	0	0
40 - Human Services Total	2,362,674	2,749,661	(48,820)	59,266	188,996	(262,411)	(16,068)	221,943



Department Operating Budget Summary

<u>Department: 40 - Human Services</u>	2025 Budget Summary							
	4045 - Human Services-Family Support	4050 - Human Services-Child Waivers	4055 - Human Services-TCM	4057 - Community Support Program	4060 - Human Services-OPC MH	4065 - Human Services-CCS	4070 - Human Services-Crisis Legal Services	4075 - Human Services-MH COP
Revenue / Funding Source								
41 - Taxes								
43 - Intergovernmental Revenues	75,000	88,794	219,441	87,915	487,095	1,024,773	398,591	694,793
46 - Public Charges for Services	0	1,400,000	4,040	285,394	555,322	2,990,500	138,621	28,000
47 - Intergov. Charges for Services								
48 - Miscellaneous Revenues								
49 - Other Financing Sources								
Revenue / Funding Source Total	75,000	1,488,794	223,481	373,309	1,042,417	4,015,273	537,212	722,793
Expense / Expenditure								
100 - Personnel Services	22,766	889,077	438,359	357,194	1,408,247	1,986,233	652,957	
200 - Contractual Services	75,000	31,900	3,102	1,080	229,420	1,224,966	149,659	1,572,500
300 - Supplies and Expense	500	12,900	7,340	20,700	10,500	35,870	23,300	0
500 - Fixed Charges			1,536	0		1,536		
700 - Grants and Contributions							0	
Total Operating Expenditures	98,266	933,877	450,338	378,974	1,648,167	3,248,605	825,916	1,572,500
800 - Capital Outlay						32,000		
900 - Other Financing Uses								
Expense / Expenditure Total	98,266	933,877	450,338	378,974	1,648,167	3,280,605	825,916	1,572,500
Beginning Carryover	0	0	0	0	0	0	0	0
Ending Carryover	0	0	0	0	0	0	0	0
40 - Human Services Total	23,266	(554,917)	226,857	5,664	605,750	(734,668)	288,704	849,707



Department Operating Budget Summary

<u>Department: 40 - Human Services</u>	2025 Budget Summary							
	4080 - Human Services-OPC AODA	4085 - Human Services-OPC Day Treatment	4095 - Human Services-AODA Contract	4099 - Human Services-Administration	2025 Total	Change %	Change \$	2024 Budget
Revenue / Funding Source								
41 - Taxes								
43 - Intergovernmental Revenues	215,811	56,000	110,838	1,066,545	16,142,807	+2.48%	390,392	15,752,415
46 - Public Charges for Services	237,119	212,652		39,500	6,542,645	+20.63%	1,119,139	5,423,506
47 - Intergov. Charges for Services			0		0	0.00%	0	0
48 - Miscellaneous Revenues				2,000	167,000	+21.45%	29,500	137,500
49 - Other Financing Sources					154,428	+4.68%	6,899	147,529
Revenue / Funding Source Total	452,930	268,652	110,838	1,108,045	23,006,880	+7.20%	1,545,930	21,460,949
Expense / Expenditure								
100 - Personnel Services	505,151	105,992		1,498,559	16,482,784	+4.26%	674,057	15,808,727
200 - Contractual Services	1,000		40,600	1,102,801	11,757,442	+7.40%	809,873	10,947,569
300 - Supplies and Expense	11,380	1,945	0	109,750	630,695	+2.53%	15,545	615,150
500 - Fixed Charges				906,378	935,556	+2.91%	26,479	909,078
700 - Grants and Contributions					1,297,100	+4.96%	61,320	1,235,780
Total Operating Expenditures	517,531	107,937	40,600	3,617,487	31,103,577	+5.38%	1,587,274	29,516,303
800 - Capital Outlay				0	182,000	+23.34%	34,445	147,555
900 - Other Financing Uses				0	30,000	-10.39%	(3,480)	33,480
Expense / Expenditure Total	517,531	107,937	40,600	3,617,487	31,315,577	+5.45%	1,618,239	29,697,338
Beginning Carryover	0	0	0	0	372,029	+25.20%	74,884	297,145
Ending Carryover	0	0	0	0	372,029	+25.20%	74,884	297,145
40 - Human Services Total	64,601	(160,715)	(70,238)	2,509,442	8,308,698	+0.88%	72,309	8,236,389

Aging and Disability Resource Center

Statement of Purpose

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

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

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

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

The ADRC-CW provides the following core service areas:

Resource Center Services

- Information & Choices
- Elderly & Disabled Benefits

Learning and Wellness and Caregiver Support

- Healthy Living Programs
- Caregiver Support
- Home Safety & Assistance

Nutrition

- Congregate Dining
- Home Delivered Meals



Department Operating Budget Summary

<u>Department: 01 - Aging & Disability Resource Center</u>	2025 Budget Summary				
	0103 - ADRC	2025 Total	Change %	Change \$	2024 Budget
Revenue / Funding Source					
41 - Taxes	208,190	208,190	+5.00%	9,912	198,278
48 - Miscellaneous Revenues		0	0.00%	0	0
Revenue / Funding Source Total	208,190	208,190	+5.00%	9,912	198,278
Expense / Expenditure					
700 - Grants and Contributions	208,190	208,190	+5.00%	9,912	198,278
Expense / Expenditure Total	208,190	208,190	+5.00%	9,912	198,278
Beginning Carryover	0	0	0.00%	0	0
Ending Carryover	0	0	0.00%	0	0
01 - Aging & Disability Resource Center	0	0	0.00%	0	0

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
- Relaxing Whirlpool bathtub

Respite Care

Therapy Services

Rehabilitation

Dietary Services

Salon Services

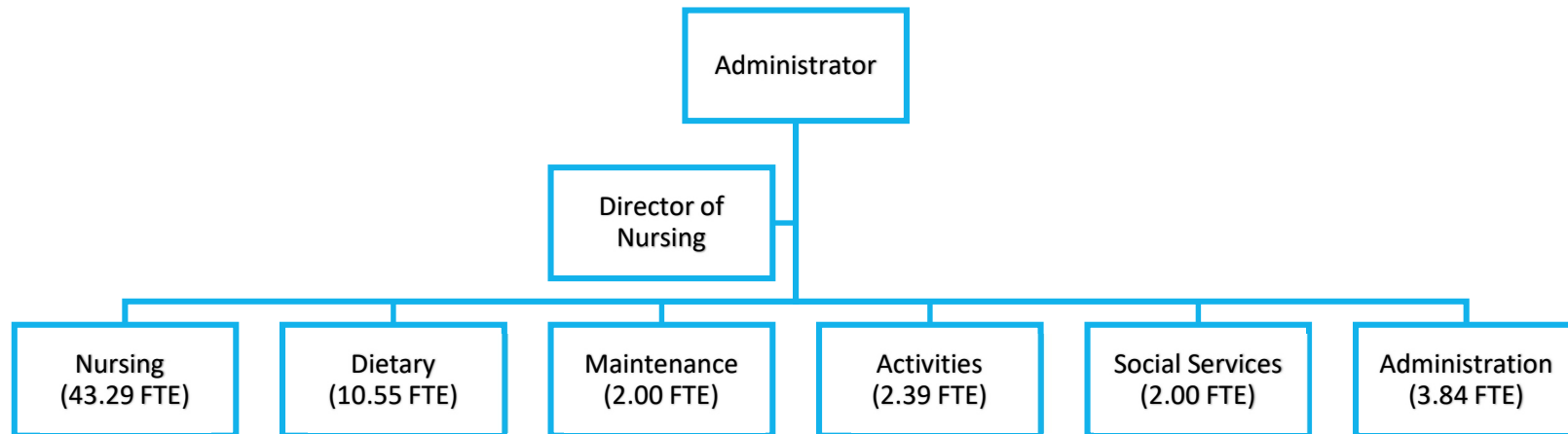
Salon services are provided through an independent licensed hair stylist. Salon services include shampoo and styling, haircuts, perms, color rinses, etc. Appointments can be made through our activities department.

Social Services / Admissions

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

Activities

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



Number of Positions (FTE)	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Total	66.07	66.07	66.09	68.00	68.00	83.64	83.69	76.39	78.62	97.74



Department Operating Budget Summary

2025 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	2025 Total	Change %	Change \$	2024 Budget
Revenue / Funding Source												
41 - Taxes												
43 - Intergovernmental Revenues												
46 - Public Charges for Services	7,187,607					100	3,500		7,191,207	+13.05%	829,959	6,361,248
47 - Intergov. Charges for Services	0								0	-100.00%	(200,000)	200,000
48 - Miscellaneous Revenues	0		400		0			100	500	+11.11%	50	450
49 - Other Financing Sources					0				0	0.00%	0	0
Revenue / Funding Source Total	7,187,607		400		0	100	3,500	100	7,191,707	+9.60%	630,008	6,561,698
Expense / Expenditure												
100 - Personnel Services	4,060,902		640,902		170,478	165,714	206,100	527,527	5,771,623	+7.10%	382,796	5,388,827
200 - Contractual Services	537,880	186,129	3,500	124,086	277,500	17,750	250	90,690	1,237,785	+3.82%	45,552	1,192,233
300 - Supplies and Expense	356,150	1,990	253,590	5,150	30,100	6,850	2,210	199,231	855,271	+19.55%	139,856	715,415
500 - Fixed Charges			0					44,309	44,309	+20.84%	7,642	36,668
600 - Debt Service								100	100	0.00%	100	0
700 - Grants and Contributions								0	0	0.00%	0	0
Total Operating Expenditures	4,954,932	188,119	897,992	129,236	478,078	190,314	208,560	861,857	7,909,088	+7.85%	575,945	7,333,143
800 - Capital Outlay	0		0		19,700			0	19,700	-26.19%	(6,990)	26,690
900 - Other Financing Uses	0							0	0	0.00%	0	0
Expense / Expenditure Total	4,954,932	188,119	897,992	129,236	497,778	190,314	208,560	861,857	7,928,788	+7.73%	568,955	7,359,833
Beginning Carryover	0	0	0	0	0	0	0	0	0	0.00%	0	0
Ending Carryover	0	0	0	0	0	0	0	0	0	0.00%	0	0
12 - Edgewater Total	(2,232,675)	188,119	897,592	129,236	497,778	190,214	205,060	861,757	737,082	-7.65%	(61,053)	798,135

Norwood Health Center

Statement of Purpose

Norwood Health Center provides individualized inpatient treatment and long-term care services for people in crisis and the mentally ill, focused toward maximizing a person's potential and improving each person's quality of life.

About Norwood

Norwood Health Center provides residents of Wood and surrounding counties with quality treatment services which include an acute psychiatric hospital unit and a long-term care unit for those with severer and persistent mental illness. No Wood County resident is denied services because of inability to pay.

Norwood Health Center is licensed by the State of Wisconsin as a specialty hospital and a nursing home.

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 three licensed units (Crossroads, Pathways and Admissions)
- Activity professional services on the Crossroads Unit and Pathways.
- Occupational Therapy/Activity services on the Admissions unit
- 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 in matters relating to Commitment under the Mental Health Act.

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:

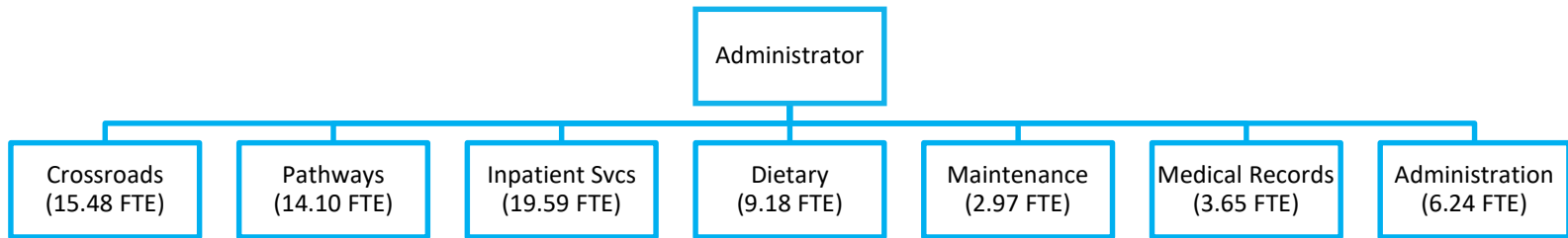
- Medical and psychiatric assessments
- Medication evaluation
- Skilled medical nursing care
- Individual and group therapy
- Discharge planning
- Skilled psychiatric technicians

Dietary Services

The Dietary Department provides the meals and snacks for the residents and patients. The menus are based upon nutritional adequacy incorporating variety and seasonality. 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. Alternate choices are available upon request. Outdoor picnics and special events are planned regularly throughout the year. Family members can purchase meals from the cafeteria to enjoy meals together.

Health Information Department

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.



Number of Positions (FTE)	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Total	72.21	76.62	77.50	78.28	76.80	87.33	87.38	89.81	90.54	83.22

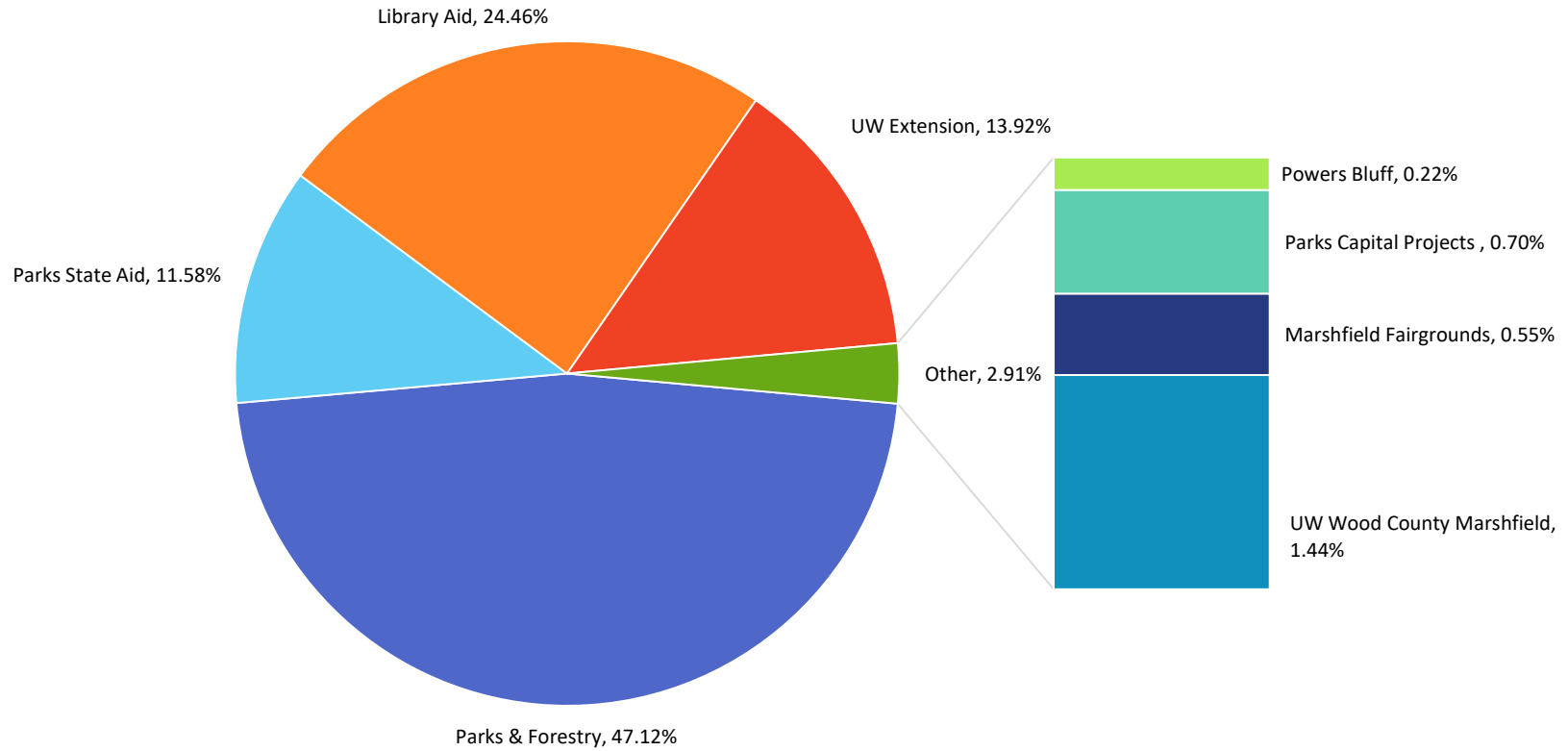


Department Operating Budget Summary

Department: 20 - Norwood	2025 Budget Summary										
	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	2025 Total	Change %	Change \$	2024 Budget
Revenue / Funding Source											
41 - Taxes											
43 - Intergovernmental Revenues						0	0	0	-100.00%	(125,000)	125,000
46 - Public Charges for Services	1,783,682	2,097,209	3,525,328					7,406,218	+8.58%	585,519	6,820,698
47 - Intergov. Charges for Services				513,260				513,260	-0.38%	(1,982)	515,242
48 - Miscellaneous Revenues	0			7,500	47,670		51,500	106,670	+39.84%	30,389	76,281
49 - Other Financing Sources					0			0	0.00%	0	0
Revenue / Funding Source Total	1,783,682	2,097,209	3,525,328	520,760	47,670		51,500	8,026,148	+6.49%	488,927	7,537,222
Expense / Expenditure											
100 - Personnel Services	1,438,270	1,319,813	2,096,316	643,862	270,673	247,677	708,382	6,724,993	+1.20%	79,785	6,645,209
200 - Contractual Services	79,891	80,166	1,632,216	5,200	602,517	2,400	114,586	2,516,976	+7.20%	169,157	2,347,820
300 - Supplies and Expense	60,890	60,690	105,800	566,000	60,400	900	25,375	880,055	+3.73%	31,663	848,393
500 - Fixed Charges				3,000			503,758	506,758	+1.17%	5,867	500,892
700 - Grants and Contributions							0	0	0.00%	0	0
Expense / Expenditure Total	1,579,051	1,460,669	3,834,332	1,218,062	933,590	250,977	1,352,102	10,628,783	+2.77%	286,471	10,342,313
Beginning Carryover	0	0	0	0	0	0	0	0	0	0	0
Ending Carryover	0	0	0	0	0	0	0	0	0	0	0
20 - Norwood Total	(204,630)	(636,539)	309,004	697,302	885,920	250,977	1,300,602	2,602,635	-7.22%	(202,456)	2,805,091

CULTURE, RECREATION AND EDUCATION

Wood County 2025 Adopted Budget Expenditures Culture, Recreation & Education



Culture, Recreation & Education Percentage of total 2025 Adopted Budget Expenditures by Function
3.00%

Parks and Forestry

Statement of Purpose

The mission statement of the Parks 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 Parks 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 Parks 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

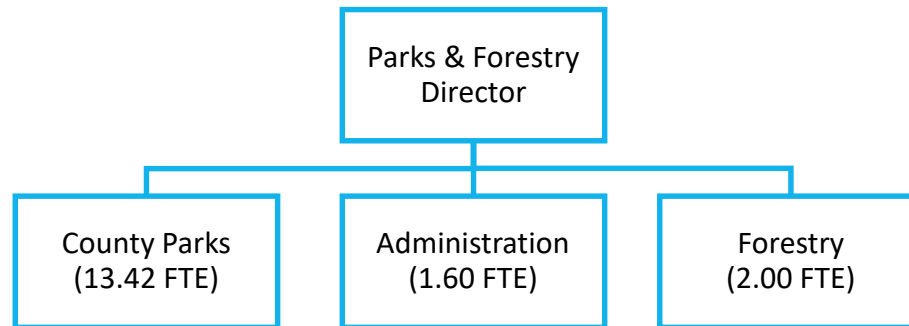
- ATV – The Wood County Parks and Forestry Department participates under the DNR ATV program. Cost shared money for maintenance and development of this facility is applied for from ATV license and registration fees.
- Snowmobile – The Wood County Parks and Forestry Department participates under the DNR 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 these variety of products and recreational amenities for the future through the use of sound forestry management practices. The forest will also be managed for environmental needs such 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)	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Total	18.02	18.65	17.89	17.46	17.05	16.92	17.19	17.19	17.19	16.19



Department Operating Budget Summary

2025 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	2025 Total	Change %	Change \$	2024 Budget
Revenue / Funding Source												
43 - Intergovernmental Revenues	56,948	272,205	321,836	1,767		3,654	502,165		1,158,575	-30.05%	(497,756)	1,656,331
45 - Fines, Forfeits and Penalties	1,000								1,000	+11.11%	100	900
46 - Public Charges for Services	1,250,000				0				1,250,000	+4.17%	50,000	1,200,000
48 - Miscellaneous Revenues	16,464		3,000		0		12,165	500	32,129	0.00%	0	32,129
49 - Other Financing Sources	0						0		0	0.00%	0	0
Revenue / Funding Source Total	1,324,412	272,205	324,836	1,767	0	3,654	514,330	500	2,441,704	-15.49%	(447,656)	2,889,360
Expense / Expenditure												
100 - Personnel Services	1,424,669								1,424,669	+2.94%	40,681	1,383,988
200 - Contractual Services	368,148			5,000		5,000			378,148	-2.14%	(8,250)	386,398
300 - Supplies and Expense	159,080	262,205	263,811				4,330	10,000	699,426	-21.79%	(194,912)	894,338
500 - Fixed Charges	97,293		1,490						98,782	+2.61%	2,516	96,267
700 - Grants and Contributions	6,646								6,646	0.00%	0	6,646
Total Operating Expenditures	2,055,835	262,205	265,301	5,000		5,000	4,330	10,000	2,607,671	-5.78%	(159,966)	2,767,637
800 - Capital Outlay	90,000						0		90,000	-90.30%	(837,625)	927,625
900 - Other Financing Uses	0						0		0	0.00%	0	0
Expense / Expenditure Total	2,145,835	262,205	265,301	5,000		5,000	4,330	10,000	2,697,671	-27.00%	(997,591)	3,695,262
Beginning Carryover	0	101	(45,348)	3,786	352,374	1,998	(330,370)	13,378	(4,081)	-100.73%	(562,144)	558,063
Ending Carryover	0	10,101	14,187	553	352,374	652	179,630	3,878	561,375	+2.86%	15,590	545,785
21 - Parks Total	821,423	0	(0)	0	0	0	0	0	821,423	+3.50%	27,799	793,624

County Aid to Libraries

Statement of Purpose

The library levy is apportioned to only those municipalities that don't operate a municipal library, providing the municipalities with libraries pass a resolution exempting themselves from the levy. The County makes payments to the libraries in support of 100% of the funding needed, 3rd day van delivery service, additional funding to smaller libraries, deposit collection reimbursement, hold harmless and other reimbursements. The following libraries receive levy support from Wood County:

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



Department Operating Budget Summary

Department: 9906 - Libraries	2025 Budget Summary				
	9906 - General-County Aid to Libraries	2025 Total	Change %	Change \$	2024 Budget
Revenue / Funding Source					
41 - Taxes					
43 - Intergovernmental Revenues					
48 - Miscellaneous Revenues					
49 - Other Financing Sources					
Revenue / Funding Source Total					
Expense / Expenditure					
100 - Personnel Services					
200 - Contractual Services					
300 - Supplies and Expense					
500 - Fixed Charges					
600 - Debt Service					
700 - Grants and Contributions	1,114,083	1,114,083	-4.82%	(56,450)	1,170,533
Expense / Expenditure Total	1,114,083	1,114,083	-4.82%	(56,450)	1,170,533
Beginning Carryover	0	0	0.00%	0	0
Ending Carryover	0	0	0.00%	0	0
9906 - Libraries Total	1,114,083	1,114,083	-4.82%	(56,450)	1,170,533

University of Wisconsin/Wood County Commission

Statement of Purpose

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



Department Operating Budget Summary

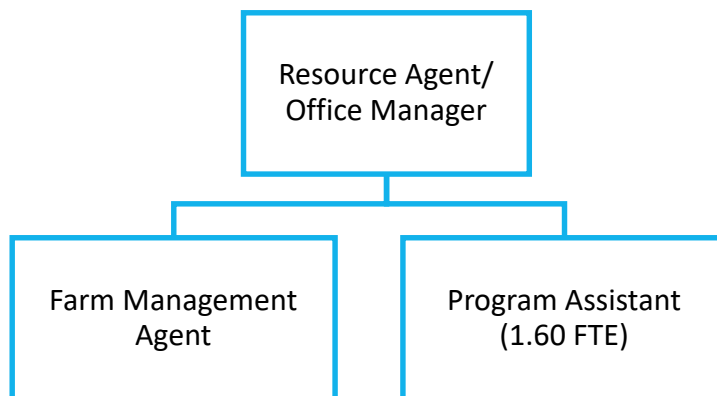
<u>Department: 9903 - UW Marshfield</u>	2025 Budget Summary				
	9903 - General- UW Marshfield	2025 Total	Change %	Change \$	2024 Budget
Revenue / Funding Source					
41 - Taxes					
43 - Intergovernmental Revenues					
48 - Miscellaneous Revenues					
49 - Other Financing Sources					
Revenue / Funding Source Total					
Expense / Expenditure					
100 - Personnel Services					
200 - Contractual Services					
300 - Supplies and Expense					
500 - Fixed Charges					
600 - Debt Service					
700 - Grants and Contributions	65,775	65,775	+19.45%	10,712	55,063
Expense / Expenditure Total	65,775	65,775	+19.45%	10,712	55,063
Beginning Carryover	0	0	0.00%	0	0
Ending Carryover	0	0	0.00%	0	0
9903 - UW Marshfield Total	65,775	65,775	+19.45%	10,712	55,063

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)	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Total	1.60	1.60	1.60	2.00	2.00	2.00	2.00	2.64	2.62	2.62



Department Operating Budget Summary

Department: 30 - UWEX	2025 Budget Summary					
	3001 - UWEX	3004 - UWEX- Project Accounts	2025 Total	Change %	Change \$	2024 Budget
Revenue / Funding Source						
43 - Intergovernmental Revenues	0	18,278	18,278	+1.04%	188	18,090
46 - Public Charges for Services	0	58,700	58,700	+97.64%	29,000	29,700
48 - Miscellaneous Revenues		0	0	0.00%	0	0
Revenue / Funding Source Total	0	76,978	76,978	+61.08%	29,188	47,790
Expense / Expenditure						
100 - Personnel Services	129,381		129,381	+6.74%	8,166	121,215
200 - Contractual Services	342,846		342,846	+2.84%	9,476	333,370
300 - Supplies and Expense	29,800	95,380	125,180	+32.00%	30,350	94,830
500 - Fixed Charges	36,527		36,527	+0.24%	88	36,440
Expense / Expenditure Total	538,555	95,380	633,935	+8.21%	48,079	585,855
Beginning Carryover	0	169,287	169,287	-8.27%	(15,258)	184,545
Ending Carryover	0	160,885	160,885	-8.56%	(15,070)	175,955
30 - UWEX Total	538,555	10,000	548,555	+1.95%	10,489	538,065

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 approval of the county board) and three aldermen from the City of Marshfield who are appointed by the mayor (with approval of the council).

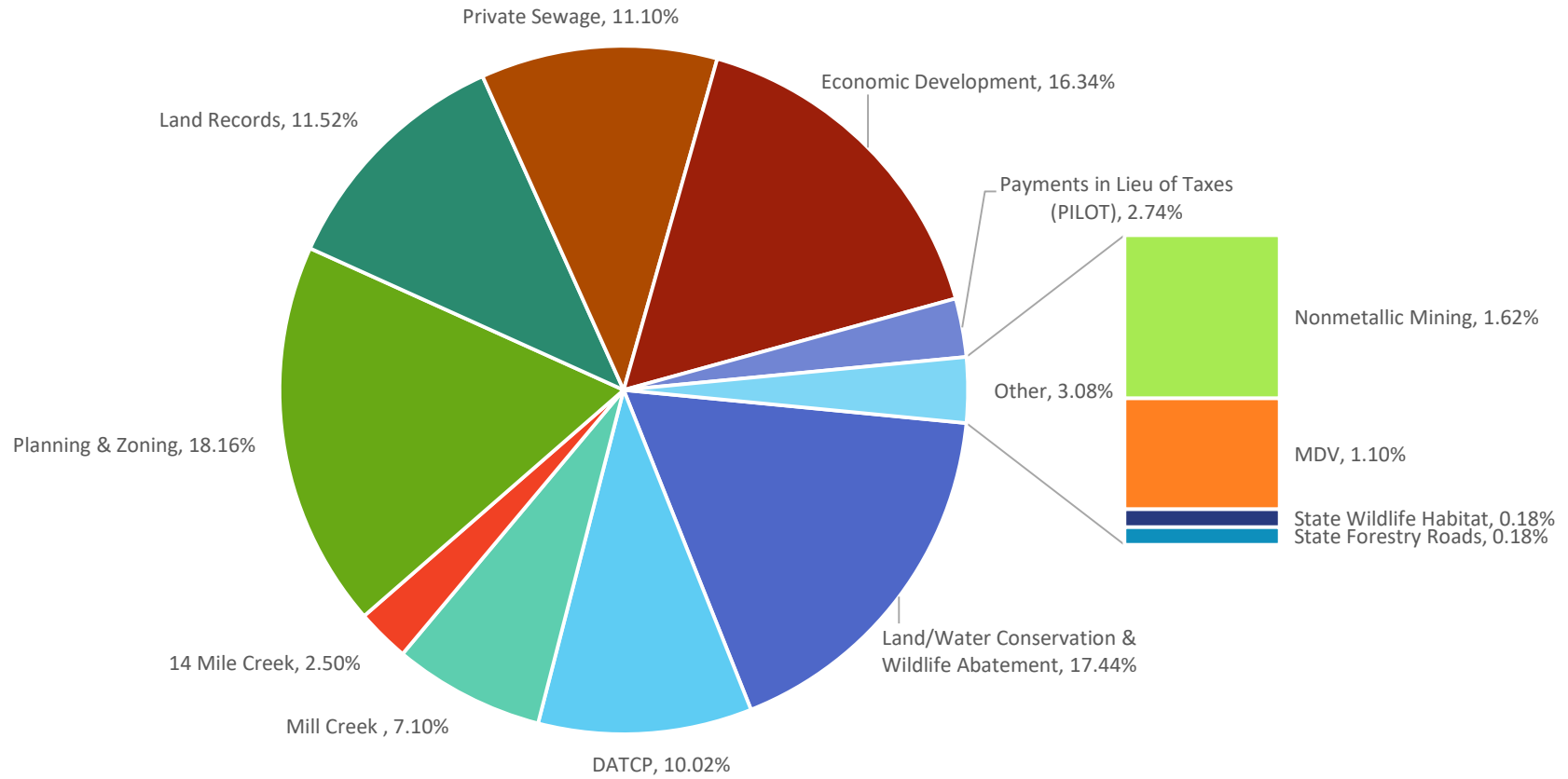


Department Operating Budget Summary

Department: 9907 - Marshfield Fairgrounds	2025 Budget Summary				
	9907 - General-M Marshfield Fairgrounds	2025 Total	Change %	Change \$	2024 Budget
Revenue / Funding Source					
41 - Taxes					
43 - Intergovernmental Revenues					
48 - Miscellaneous Revenues					
49 - Other Financing Sources					
Revenue / Funding Source Total					
Expense / Expenditure					
100 - Personnel Services					
200 - Contractual Services					
300 - Supplies and Expense					
500 - Fixed Charges					
600 - Debt Service					
700 - Grants and Contributions	25,000	25,000	0.00%	0	25,000
Expense / Expenditure Total	25,000	25,000	0.00%	0	25,000
Beginning Carryover	0	0	0.00%	0	0
Ending Carryover	0	0	0.00%	0	0
9907 - Marshfield Fairgrounds Total	25,000	25,000	0.00%	0	25,000

CONSERVATION AND DEVELOPMENT

Wood County 2025 Adopted Budget Expenditures Conservation & Development



Conservation & Development Percentage of total 2025 Adopted Budget Expenditures by Function

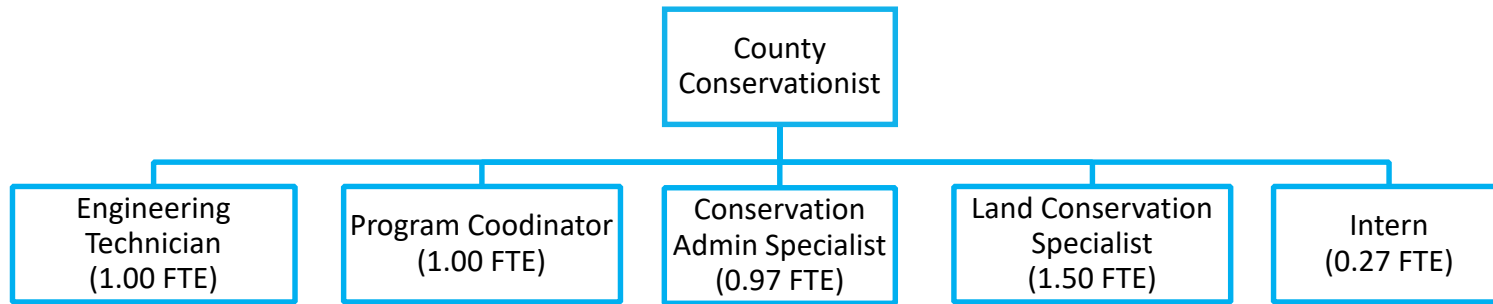
1.86%

Land Conservation

Statement of Purpose

The Land & Water Conservation Department (LWCD) 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 LWCD with leadership, support, and advice.

The LWCD 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 LWCD 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 LWCD is a major reference for a variety of other state and local programs as well.



Number of Positions (FTE)	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Total	5.74	5.47	5.47	5.47	5.97	5.97	4.98	4.98	4.98	3.79



Department Operating Budget Summary

2025 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-MDV	1807 - Land & Water Conservation-NonLapsing	1808 - Land & Water Conservation-Mill Creek	1809 - Land & Water Conservation-14 Mile Creek	2025 Total	Change %	Change \$	2024 Budget
Revenue / Funding Source												
43 - Intergovernmental Revenues		282,530	141,800		31,000		200,000	70,420	725,750	+1.55%	11,104	714,645
44 - Licenses and Permits	600					600			1,200	0.00%	0	1,200
46 - Public Charges for Services	77,889			45,728					123,617	+22.39%	22,613	101,004
49 - Other Financing Sources	5,000	0							5,000	-9.09%	(500)	5,500
Revenue / Funding Source Total	83,489	282,530	141,800	45,728	31,000	600	200,000	70,420	855,567	+4.04%	33,217	822,350
Expense / Expenditure												
100 - Personnel Services	256,890	178,307	49,153	42,157	0		0		526,507	+8.52%	41,316	485,191
200 - Contractual Services	16,394	224	1,357	1,358		0	0		19,334	-24.98%	(6,439)	25,773
300 - Supplies and Expense	47,901	104,000	89,675	1,685	31,000		200,000	70,420	544,681	-2.20%	(12,267)	556,948
500 - Fixed Charges	28,492		1,614	528			0		30,634	+2.07%	622	30,013
Expense / Expenditure Total	349,678	282,531	141,800	45,728	31,000	0	200,000	70,420	1,121,156	+2.12%	23,232	1,097,924
Beginning Carryover	91,186	26,259	0	58,192	53,660	10,197	16,898	0	256,392	31.31	61,139	195,253
Ending Carryover	102,178	26,258	0	58,192	53,660	10,797	16,898	0	267,983	30.39	62,459	205,524
18 - Land & Water Conservation Total	277,180	(0)	0	0	0	0	0	0	277,180	-3.03%	(8,666)	285,846

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)	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Total	6.91	6.91	6.91	6.91	6.91	6.91	6.91	6.91	6.91	6.91



Department Operating Budget Summary

Department: 22 - Planning & Zoning	2025 Budget Summary						2025 Total	Change %	Change \$	2024 Budget
	2201 - Planning & Zoning	2202 - Planning & Zoning-Land Records	2203 - Planning & Zoning-Private Sewage	2204 - Planning & Zoning-Census	2205 - Planning & Zoning-Surveyor					
Revenue / Funding Source										
43 - Intergovernmental Revenues	0	105,032	70,000			175,200	+280.87%	129,200	46,000	
44 - Licenses and Permits	33,425		194,750			228,175	+15.09%	29,925	198,250	
45 - Fines, Forfeits and Penalties			5,000			5,000	-16.67%	(1,000)	6,000	
46 - Public Charges for Services		100,100	16,000			116,100	-2.52%	(3,000)	119,100	
47 - Intergov. Charges for Services	700	0				700	-70.83%	(1,700)	2,400	
48 - Miscellaneous Revenues		76,408	500			76,740	+1223.10%	70,940	5,800	
Revenue / Funding Source Total	34,125	281,540	286,250			601,915	+59.43%	224,365	377,550	
Expense / Expenditure										
100 - Personnel Services	432,395	100,038	161,455			693,888	+3.75%	25,105	668,783	
200 - Contractual Services	2,850	21,160	21,839	0	50,041	95,890	-27.28%	(35,976)	131,866	
300 - Supplies and Expense	7,850	56,106	50,350		2,880	117,186	+4.35%	4,880	112,306	
500 - Fixed Charges	15,263	1,935	9,314		603	27,114	+1.79%	476	26,639	
700 - Grants and Contributions			70,000			70,000	+600.00%	60,000	10,000	
Total Operating Expenditures	458,358	179,239	312,957	0	53,524	1,004,078	+5.74%	54,485	949,593	
800 - Capital Outlay	0	145,440	0			145,440	0.00%	145,440	0	
Expense / Expenditure Total	458,358	324,679	312,957	0	53,524	1,149,518	+21.05%	199,925	949,593	
Beginning Carryover	0	175,772	275,388	4,500	0	455,660	-1.08%	(4,964)	460,624	
Ending Carryover	0	132,633	248,681	4,500	0	385,814	+9.47%	33,389	352,425	
22 - Planning & Zoning Total	424,233	(0)	0	0	53,524	477,757	+3.00%	13,913	463,844	

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

<u>Department: 38 - Transportation & Economic Development</u>	2025 Budget Summary						
	3803 - Transportation & Economic Development Grants	3804 - Transportation & Economic Development-CDBG	3805 - Transportation & Economic Development-Jr. Fair	2025 Total	Change %	Change \$	2024 Budget
Revenue / Funding Source							
41 - Taxes							
43 - Intergovernmental Revenues							
48 - Miscellaneous Revenues		60,010		60,010	0.00%	0	60,010
Revenue / Funding Source Total	0	60,010		60,010	0.00%	0	60,010
Expense / Expenditure							
200 - Contractual Services	41,000	60,000		101,000	0.00%	0	101,000
300 - Supplies and Expense	4,000			4,000	+19.40%	650	3,350
700 - Grants and Contributions	317,500		38,000	355,500	+3.31%	11,400	344,100
Expense / Expenditure Total	362,500	60,000	38,000	460,500	+2.69%	12,050	448,450
Beginning Carryover	0	74,073	0	74,073	0.00%	0	74,073
Ending Carryover	0	74,083	0	74,083	0.00%	0	74,083
38 - Transportation & Economic	362,500	0	38,000	400,500	+3.10%	12,050	388,450

Payment in Lieu of Taxes (PILOT)

Statement of Purpose

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

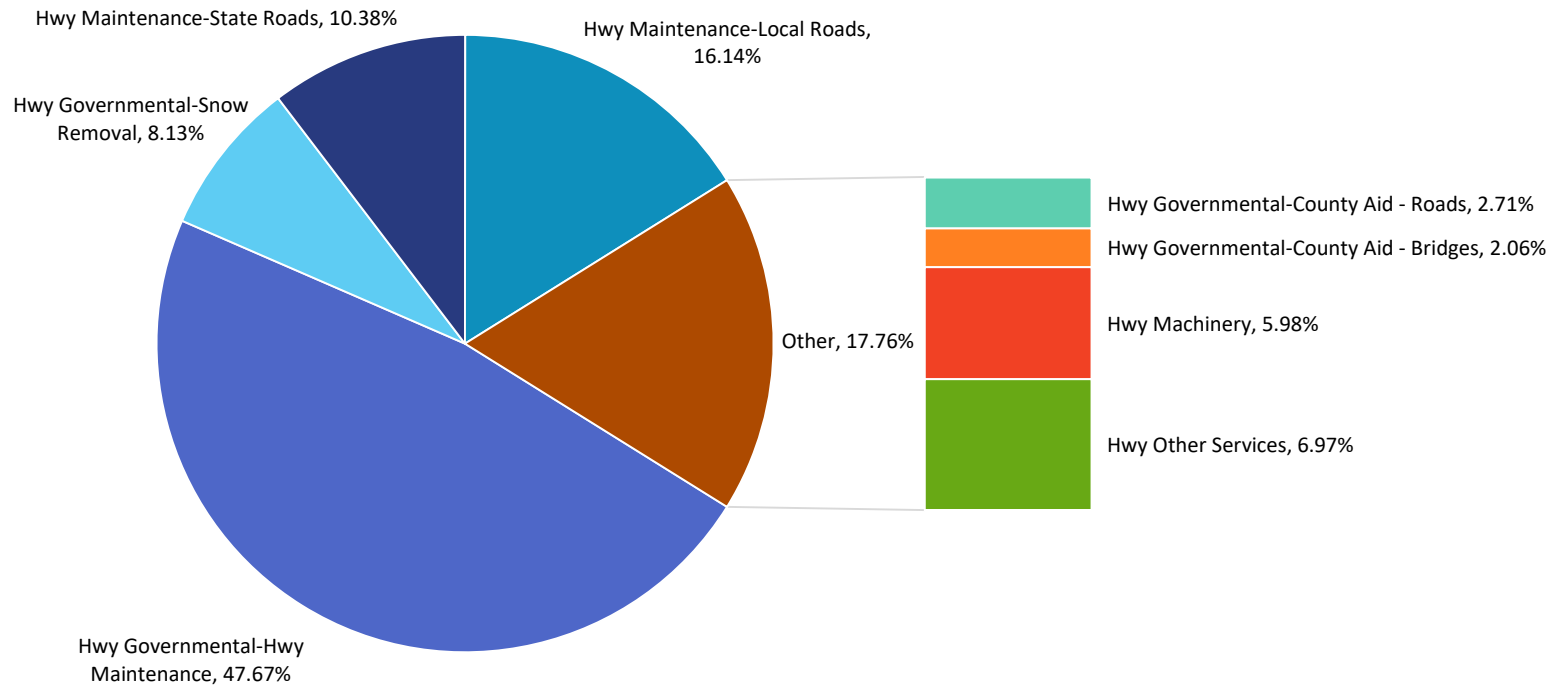


Department Operating Budget Summary

<u>Department: 9908 - PILOT</u>	2025 Budget Summary				
	9908 - PILOT	2025 Total	Change %	Change \$	2024 Budget
Revenue / Funding Source					
41 - Taxes					
43 - Intergovernmental Revenues					
48 - Miscellaneous Revenues					
49 - Other Financing Sources					
Revenue / Funding Source Total					
Expense / Expenditure					
100 - Personnel Services					
200 - Contractual Services					
300 - Supplies and Expense					
500 - Fixed Charges	77,344	77,344	0.00%	0	77,344
600 - Debt Service					
700 - Grants and Contributions					
Expense / Expenditure Total	77,344	77,344	0.00%	0	77,344
Beginning Carryover	0	0	0	0	0
Ending Carryover	0	0	0	0	0
9908 - PILOT Total	77,344	77,344	0.00%	0	77,344

PUBLIC WORKS

Wood County 2025 Adopted Budget Expenditures Public Works



Public Works Percentage of total 2025 Adopted Budget Expenditures by Function

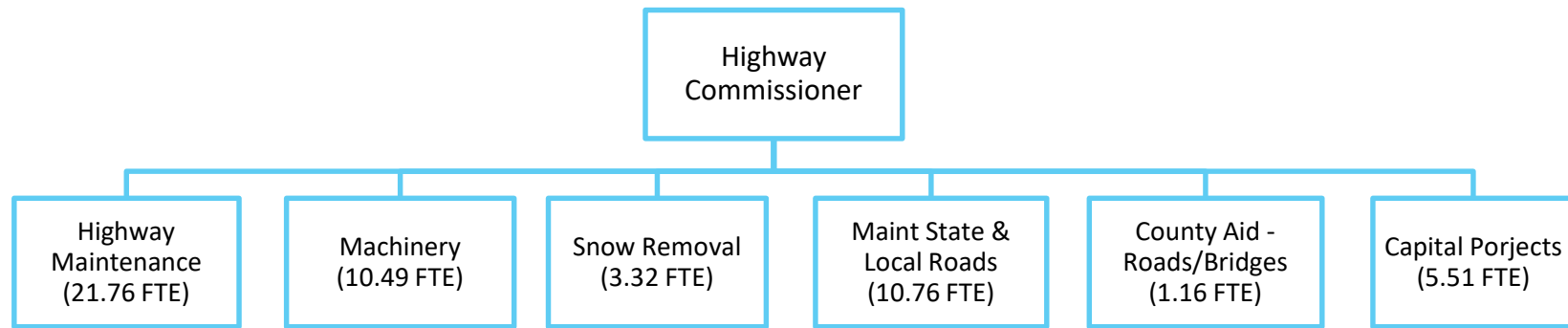
8.03%

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)	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Total	54.00	50.69	49.44	47.39	46.67	48.81	48.25	48.25	48.25	46.00



Department Operating Budget Summary

2025 Budget Summary										
Department: 16 - Highway	1609 - HWY- Crushing Operations	1610 - HWY- Administration	1611 - HWY Engineer	1612 - HWY-Other Admin	1614 - HWY- Bituminous Operations	1615 - HWY- Maintenance CTHS	1616 - HWY-Patrol Sections	1617 - HWY-Gang Maintenance	1618 - HWY-Gang Smith Pit	1619 - HWY - ATV Routes
Revenue / Funding Source										
41 - Taxes		0								
43 - Intergovernmental Revenues		844,061					2,497,341			
44 - Licenses and Permits		30,550								
46 - Public Charges for Services		0								
47 - Intergov. Charges for Services		69,899		134,607	2,458,279					
48 - Miscellaneous Revenues		1,315								0
49 - Other Financing Sources		0								
Revenue / Funding Source Total	0	945,825		134,607	2,458,279		2,497,341			0
Expense / Expenditure										
100 - Personnel Services	21,615	400,709	191,647	290,107	106,702	65,522	1,146,089	59,965	0	9,815
200 - Contractual Services		19,051	5	7,384						
300 - Supplies and Expense	94,086	17,631	10,961	1,632	1,600,670	(0)	1,150,871	157,107	8,302	7,531
500 - Fixed Charges	0		8,319	103,809	310,239					
700 - Grants and Contributions										
Total Operating Expenditures	115,701	437,391	210,932	402,931	2,017,611	65,522	2,296,960	217,072	8,302	17,346
800 - Capital Outlay										
900 - Other Financing Uses	(12,136)	0			0					
Expense / Expenditure Total	103,565	437,391	210,932	402,931	2,017,611	65,522	2,296,960	217,072	8,302	17,346
Beginning Carryover	103,565	0	210,932	268,324	0	65,522	0	217,072	8,302	1,128,784
Ending Carryover	0	508,434	0	0	440,668	0	200,381	0	0	1,129,901
16 - Highway Total	(0)	0	(0)	0	(0)	0	0	0	0	(257,303)



Department Operating Budget Summary

2025 Budget Summary											
Department: 16 - Highway	1620 - HWY-Field Tools	1621 - HWY-Shop OPS	1622 - HWY-Fuel Handling	1623 - HWY-Machinery Operations	1624 - HWY-Bituminous Machinery Fund	1625 - HWY-Buildings & Grounds	1627 - HWY-Salt Brine Machinery Fund	1628 - HWY-Crushing Operations	1630 - HWY-Emp Taxes & Benefits	1640 - HWY-Snow Removal	1641 - HWY-Salt Brine Production
Revenue / Funding Source											
41 - Taxes											
43 - Intergovernmental Revenues											
44 - Licenses and Permits											
46 - Public Charges for Services											
47 - Intergov. Charges for Services			0	48,879	273,280						
48 - Miscellaneous Revenues	0			9,290							
49 - Other Financing Sources											
Revenue / Funding Source Total	0		0	58,169	273,280						
Expense / Expenditure											
100 - Personnel Services	6,302	353,900	0	417,803	65,753	52,077	10,680	15,360	2,008,767	283,317	10,680
200 - Contractual Services				843,807	119,088	132,098	7,898				
300 - Supplies and Expense	68,619	44,072	10,490	3,446	27,360	27,701	7,392	0	0	706,683	17,584
500 - Fixed Charges	0	0		77,276	2,687	21,450	1,232	2,577			43,921
700 - Grants and Contributions											
Total Operating Expenditures	74,921	397,972	10,490	1,342,332	214,888	233,326	27,202	17,937	2,008,767	990,000	72,185
800 - Capital Outlay				995,000							
900 - Other Financing Uses	(120,455)	0	(28,256)	(2,409,244)			(28,215)	0	(2,008,767)		(76,985)
Expense / Expenditure Total	(45,534)	397,972	(17,766)	(71,912)	214,888	233,326	(1,013)	17,937	0	990,000	(4,800)
Beginning Carryover	0	397,972	0	0	0	233,326	0	(664,552)	0	(731,459)	0
Ending Carryover	45,534	0	17,766	130,081	58,392	0	1013	(646,454)	0	(731,459)	4,800
16 - Highway Total	(0)	(0)	0	(0)	0	0	(0)	414,547	0	985,200	(0)



Department Operating Budget Summary

2025 Budget Summary											
Department: 16 - Highway	1650 - HWY-Co Aid Roads	1660 - HWY-Co Aid Bridges	1670 - HWY-Maint State Roads	1671 - HWY-Maint Local Roads	1672 - HWY-Other Services	1690 - HWY-Capital Projects	1691 - Highway Paying Agent	2025 Total	Change %	Change \$	2024 Budget
Revenue / Funding Source											
41 - Taxes						400,000		3,741,402	+12.90%	427,581	3,313,821
43 - Intergovernmental Revenues								30,550	+4.62%	1,350	29,200
44 - Licenses and Permits								0	0.00%	0	0
46 - Public Charges for Services								7,447,506	+23.81%	1,432,136	6,015,370
47 - Intergov. Charges for Services	267,134	117,697	1,264,109	1,964,726	848,896			10,605	-60.28%	(16,095)	26,700
48 - Miscellaneous Revenues						0		2,451,500	+14.69%	313,983	2,137,517
49 - Other Financing Sources								2,851,500	+18.74%	2,158,955	11,522,608
Revenue / Funding Source Total	267,134	117,697	1,264,109	1,964,726	848,896	2,851,500		13,681,563			
Expense / Expenditure											
100 - Personnel Services	78,965	23,784	669,930	190,663	104,673	441,271		7,026,096	+6.20%	410,400	6,615,695
200 - Contractual Services							27,835	1,157,166	-4.83%	(58,744)	1,215,910
300 - Supplies and Expense			594,179	1,774,063	744,223	2,982,394		10,056,997	+28.58%	2,235,292	7,821,705
500 - Fixed Charges								571,510	-27.16%	(213,084)	784,595
700 - Grants and Contributions	251,072	226,947						478,019	-7.76%	(40,202)	518,221
Total Operating Expenditures	330,037	250,731	1,264,109	1,964,726	848,896	3,423,665	27,835	19,289,788	+13.76%	2,333,662	16,956,126
800 - Capital Outlay						0		995,000	-10.20%	(113,000)	1,108,000
900 - Other Financing Uses								(4,684,058)	+6.83%	343,330	(5,027,388)
Expense / Expenditure Total	330,037	250,731	1,264,109	1,964,726	848,896	3,423,665	27,835	15,600,730	+19.67%	2,563,992	13,036,738
Beginning Carryover	547,837	366,907	0	(586,086)	0	1,130,068	27,835	1,191,499	-57.69%	(1,624,703)	2,816,202
Ending Carryover	547,837	366,907	0	(586,086)	0	1,130,068	0	1,210,714	-57.01%	(1,605,488)	2,816,202
16 - Highway Total	62,903	133,034	0	0	(0)	600,000	0	1,938,381	+28.02%	424,251	1,514,130

DEBT SERVICE

Debt Service Fund

Statement of Purpose

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

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

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



Department Operating Budget Summary

Department: 93 - Debt Service	2025 Budget Summary				
	9300 - Debt Service	2025 Total	Change %	Change \$	2024 Budget
Revenue / Funding Source					
41 - Taxes	10,137,394	10,137,394	+9.97%	918,902	9,218,492
48 - Miscellaneous Revenues	0	0	-100.00%	(293,000)	293,000
Revenue / Funding Source Total	10,137,394	10,137,394	+6.58%	625,902	9,511,492
Expense / Expenditure					
200 - Contractual Services	0	0	-100.00%	(138,000)	138,000
600 - Debt Service	10,137,394	10,137,394	+8.15%	763,902	9,373,492
Expense / Expenditure Total	10,137,394	10,137,394	+6.58%	625,902	9,511,492
Beginning Carryover	0	0	0%	0	0
Ending Carryover	0	0	0%	0	0
93 - Debt Service Total	0	0	0%	(0)	(0)

CAPITAL OUTLAY

Capital Projects Fund

Statement of Purpose

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

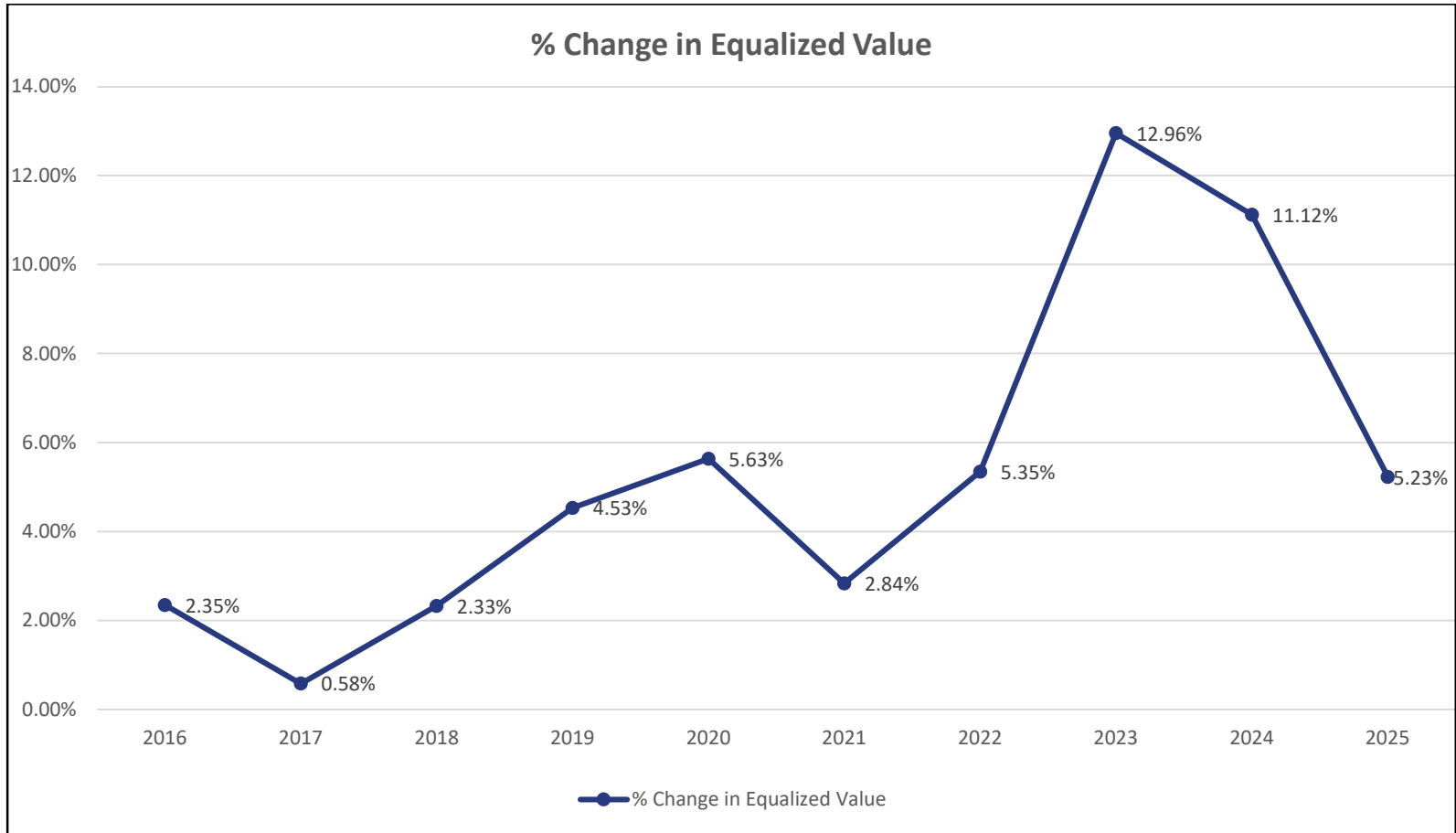


Department Operating Budget Summary

Department: 94 - Capital Projects	2025 Budget Summary				
	9400 - Capital Projects	2025 Total	Change %	Change \$	2024 Budget
Revenue / Funding Source					
43 - Intergovernmental Revenues	450,000	450,000	+100.00%	450,000	0
48 - Miscellaneous Revenues	0	0	0.00%	0	0
49 - Other Financing Sources	7,548,500	7,548,500	-73.84%	(21,311,500)	28,860,000
Revenue / Funding Source Total	7,998,500	7,998,500	-72.29%	(20,861,500)	28,860,000
Expense / Expenditure					
200 - Contractual Services	70,000	70,000	+100.00%	70,000	0
Total Operating Expenditures	70,000	70,000	+100.00%	70,000	0
800 - Capital Outlay	7,598,500	7,598,500	-73.67%	(21,263,983)	28,862,483
Expense / Expenditure Total	7,668,500	7,668,500	-73.43%	(21,193,983)	28,862,483
Beginning Carryover	45,390,833	45,390,833	-22.31	(13,035,988)	58,426,821
Ending Carryover	45,720,833	45,720,833	-21.74	(12,703,505)	58,424,338
94 - Capital Projects Total	0	0	0.00%	0	0

STATISTICAL DATA

WOOD COUNTY



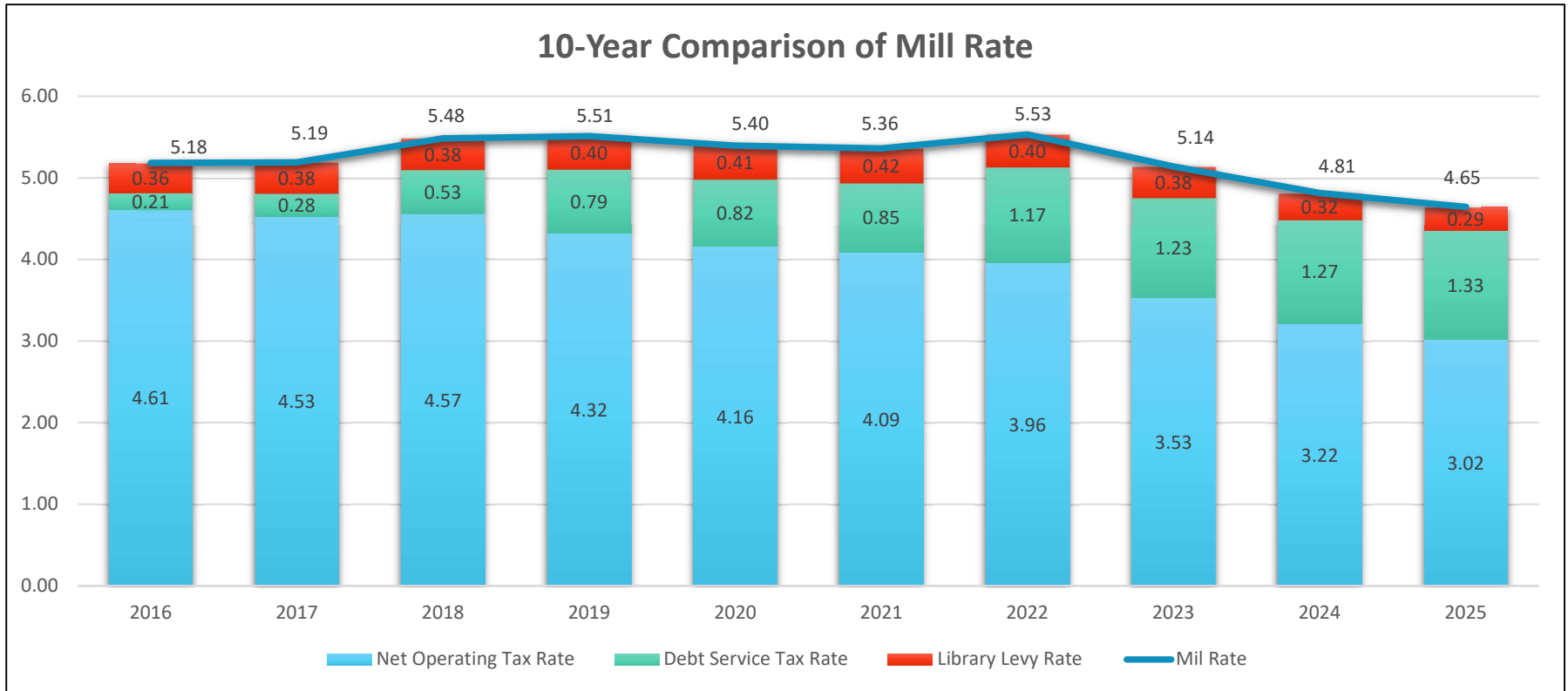
WOOD COUNTY

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

Levy year:	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
For budget year:	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
Municipality											
Arpin	58,422,400	60,483,200	62,330,100	65,664,700	66,555,500	73,101,500	76,406,600	91,029,000	107,200,600	108,666,400	
Auburndale	59,683,500	60,214,600	61,360,100	73,814,600	78,107,900	77,134,400	80,257,300	91,960,600	103,389,300	107,993,700	
Cameron	56,499,100	48,624,900	50,337,400	50,761,900	55,109,800	58,486,600	61,004,300	65,138,500	75,819,200	75,405,700	
Cary	44,253,700	46,222,800	47,864,600	50,421,300	51,919,400	51,762,600	52,428,400	62,255,600	73,609,300	73,647,200	
Cranmoor	37,681,100	37,455,000	36,775,300	41,100,000	41,542,100	35,470,700	40,129,600	43,328,800	46,764,400	48,245,300	
Dexter	29,168,700	30,011,200	30,868,100	34,379,000	35,602,800	36,477,700	38,099,900	42,824,500	50,134,000	54,136,700	
Grand Rapids	472,758,600	476,881,900	506,689,400	531,859,300	566,082,400	584,914,500	619,163,200	720,075,500	829,179,200	884,343,900	
Hansen	53,663,600	54,533,700	56,876,800	59,144,800	61,993,200	62,525,900	64,085,000	73,861,200	85,392,100	88,937,100	
Hiles	22,089,600	21,941,700	22,468,200	25,433,300	24,625,600	24,944,700	26,451,200	28,356,900	33,562,600	35,837,200	
Lincoln	136,010,200	136,310,500	136,315,600	142,726,400	145,116,200	145,580,400	156,366,200	173,974,500	198,284,600	204,139,200	
Marshfield	61,954,200	62,306,000	63,536,300	66,310,000	69,392,300	72,687,300	77,172,900	86,844,900	99,515,100	104,774,900	
Milladore	39,820,200	40,873,500	42,405,700	42,058,000	43,770,200	46,123,100	48,359,200	57,231,000	65,917,400	70,258,400	
Port Edwards	81,983,800	84,240,300	83,973,600	86,632,000	88,091,800	95,808,800	101,593,100	112,098,000	133,967,800	142,393,000	
Remington	30,502,800	30,808,500	30,017,200	32,349,900	34,761,200	35,685,900	36,920,500	38,044,400	44,237,800	44,436,900	
Richfield	95,083,100	97,033,200	97,068,700	102,871,600	105,306,000	106,451,600	113,941,200	131,921,900	151,819,200	162,803,900	
Rock	74,347,400	73,539,500	76,483,600	79,650,400	81,004,800	83,006,400	88,272,600	102,158,000	115,981,900	124,786,600	
Rudolph	60,447,000	64,988,200	69,089,600	72,262,300	75,112,200	91,568,300	87,062,800	99,328,000	111,181,200	120,137,400	
Saratoga	302,766,200	323,939,900	329,354,000	350,209,200	375,570,800	393,736,600	417,551,200	474,473,500	541,902,800	558,677,100	
Seneca	74,362,000	72,275,400	76,604,900	80,915,000	84,566,000	87,964,900	91,620,000	103,916,900	127,932,100	113,827,000	
Sherry	64,257,800	60,282,500	64,589,400	54,919,300	57,337,900	60,120,900	61,605,500	72,504,500	83,270,200	87,663,100	
Sigel	67,514,900	69,128,000	74,356,400	76,112,900	76,299,100	78,111,500	80,346,500	94,108,100	108,524,000	112,452,400	
Wood	65,716,900	70,014,500	70,288,200	74,129,700	78,357,300	78,677,300	82,088,600	95,065,300	108,823,200	114,212,800	
Town total	1,988,986,800	2,022,109,000	2,089,653,200	2,193,725,600	2,296,224,500	2,380,341,600	2,500,925,800	2,860,499,600	3,296,408,000	3,437,775,900	
Arpin	10,052,700	9,777,800	11,048,500	11,335,500	11,314,300	11,851,600	12,432,300	13,112,600	15,154,700	16,189,900	
Auburndale	32,667,800	32,813,400	33,936,300	34,694,300	37,040,900	39,603,900	41,472,200	41,901,500	47,192,600	47,999,300	
Biron	71,427,700	67,918,300	67,125,600	69,217,900	74,983,300	73,159,800	86,520,000	82,379,200	93,631,900	98,473,200	
Hewitt	54,736,800	52,808,700	52,002,700	54,388,800	57,552,100	59,727,000	64,415,300	71,295,500	81,718,800	83,803,900	
Milladore	10,546,600	10,419,300	10,907,500	11,101,000	11,766,300	12,401,900	12,840,700	12,942,700	14,695,000	15,481,800	
Port Edwards	86,472,900	87,123,200	86,675,300	88,513,700	96,183,100	100,047,300	107,356,400	124,169,900	137,735,100	168,828,800	
Rudolph	28,473,600	27,728,600	29,160,800	30,095,400	31,632,800	33,413,300	35,026,400	37,417,800	42,123,700	47,122,100	
Vesper	26,170,900	25,491,800	26,605,100	26,858,500	29,403,400	30,534,900	31,751,100	33,114,400	38,466,100	40,651,900	
Village total	320,549,000	314,081,100	317,461,800	326,205,100	349,876,200	360,739,700	391,814,400	416,333,600	470,717,900	518,550,900	
Marshfield	1,256,650,500	1,284,731,000	1,290,872,700	1,359,349,000	1,446,060,500	1,491,440,600	1,570,993,300	1,776,807,600	1,806,778,400	1,879,573,700	
Nekoosa	97,098,700	96,822,700	93,371,700	95,956,000	102,930,900	100,778,300	106,080,100	121,255,200	145,473,700	145,298,500	
Pittsville	26,833,000	26,790,200	27,719,900	28,129,300	29,044,000	32,820,800	30,613,000	34,308,700	82,278,300	86,003,600	
Wisconsin Rapids	995,524,400	968,432,200	1,003,568,900	1,037,912,700	1,101,196,500	1,110,192,500	1,168,599,100	1,307,338,300	1,439,738,500	1,552,629,900	
City total	2,376,106,600	2,376,776,100	2,415,533,200	2,521,347,000	2,679,231,900	2,735,232,200	2,876,285,500	3,239,709,800	3,474,268,900	3,663,505,700	
County total	4,685,642,400	4,712,966,200	4,822,648,200	5,041,277,700	5,325,332,600	5,476,313,500	5,769,025,700	6,516,543,000	7,241,394,800	7,619,832,500	
Change from prior year	2.35%	0.58%	2.33%	4.53%	5.63%	2.84%	5.35%	12.96%	11.12%	5.23%	

Source: Wisconsin Department of Revenue

WOOD COUNTY



WOOD COUNTY

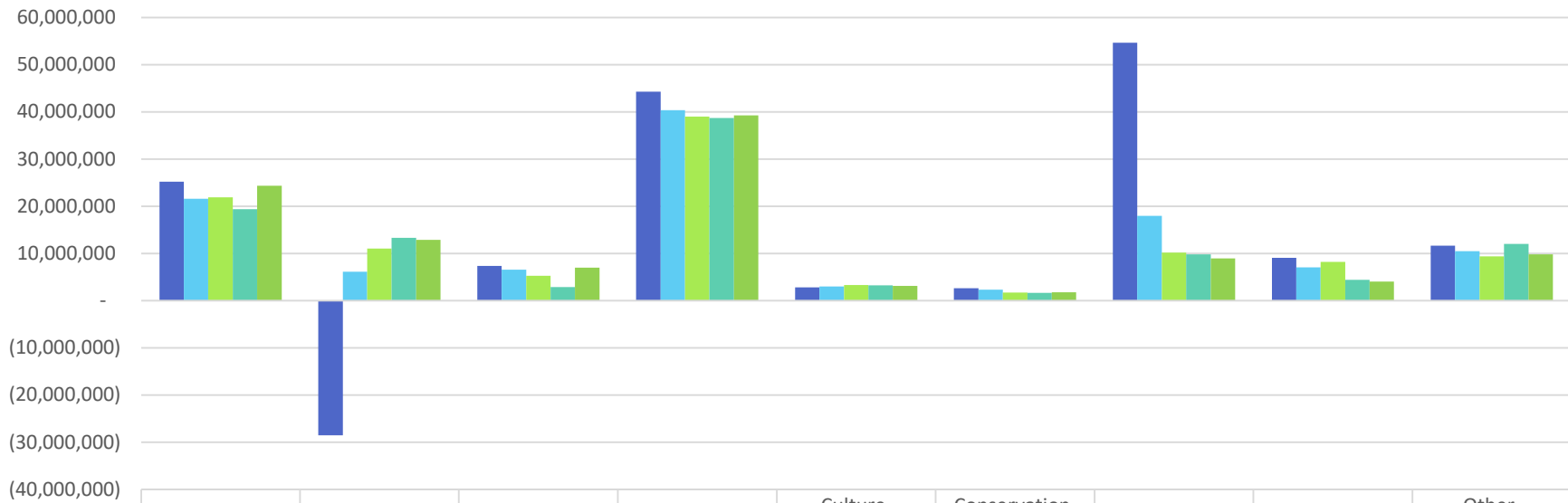
Property Tax Mill Rate History

Budget Year	Operating	Debt Service	Municipalities Without Library	Library Aid*	Municipalities With Library
2005	4.4359	0.3919	4.8278	0.3565	5.1842
2006	4.4304	0.3974	4.8278	0.3485	5.1762
2007	4.5454	0.4033	4.9487	0.3385	5.2871
2008	4.3888	0.4227	4.8116	0.3131	5.1246
2009	4.3732	0.4106	4.7838	0.3034	5.0873
2010	4.3524	0.3447	4.6971	0.3334	5.0305
2011	4.5275	0.1744	4.7019	0.3360	5.0379
2012	4.5302	0.1677	4.6979	0.3388	5.0367
2013	4.5202	0.1619	4.6821	0.3612	5.0433
2014	4.5887	0.1025	4.6912	0.3568	5.0480
2015	4.5914	0.0993	4.6907	0.3446	5.0353
2016	4.6125	0.2072	4.8197	0.3618	5.1815
2017	4.5343	0.2779	4.8122	0.3790	5.1912
2018	4.5675	0.5341	5.1016	0.3827	5.4843
2019	4.3203	0.7872	5.1075	0.4029	5.5104
2020	4.1616	0.8235	4.9851	0.4109	5.3960
2021	4.0949	0.8452	4.9401	0.4214	5.3615
2022	3.9607	1.1720	5.1327	0.3990	5.5317
2023	3.5322	1.2276	4.7598	0.3800	5.1398
2024	3.2168	1.2730	4.4898	0.3232	4.8130
2025	3.0221	1.3304	4.3525	0.2926	4.6451

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

WOOD COUNTY

Five Year Comparison of Actual Expenditures by Category

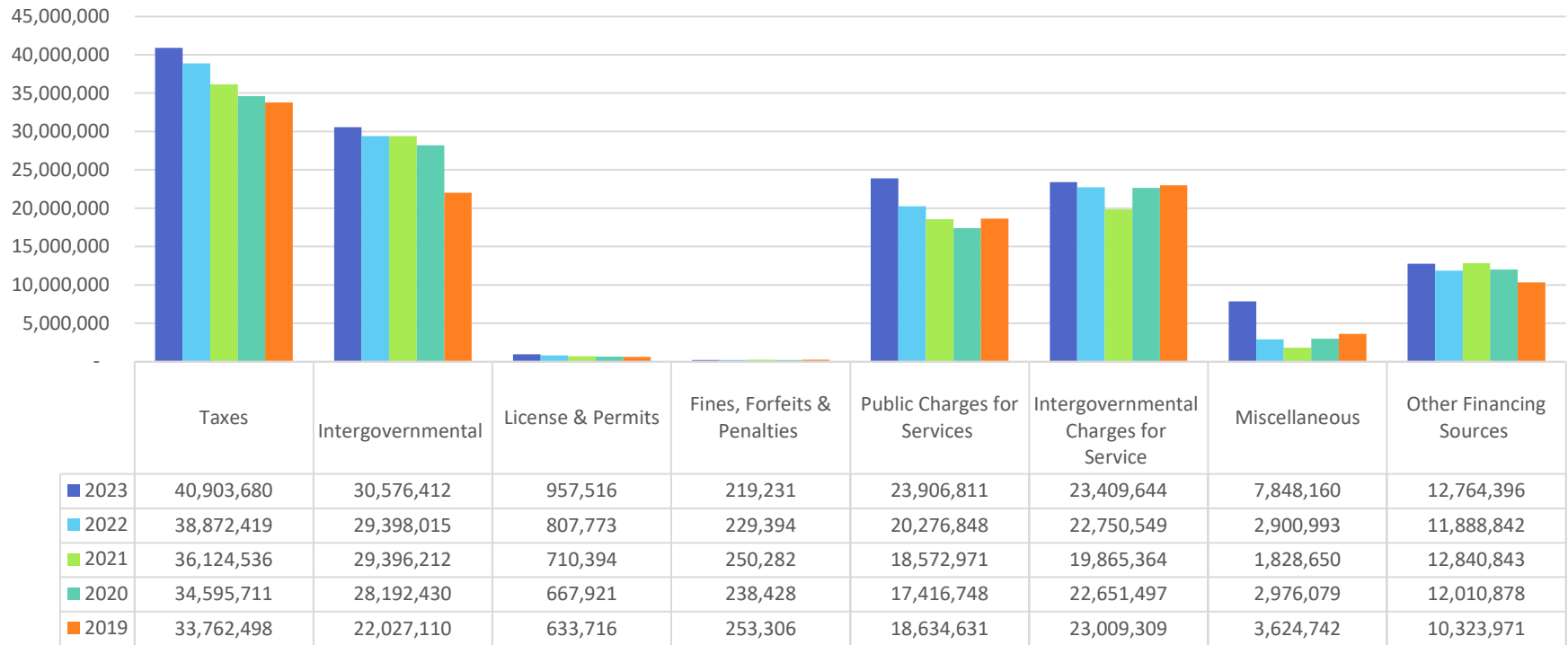


	General Government	Public Safety	Public Works - Highway	Health & Human Services	Culture, Recreation & Education	Conservation & Development	Capital Outlay	Debt Service	Other Financing Uses
■ 2023	25,188,707	(28,544,615)	7,345,029	44,261,962	2,782,626	2,597,425	54,644,642	9,042,604	11,639,388
■ 2022	21,600,450	6,116,383	6,538,099	40,355,629	3,019,870	2,309,380	17,971,715	7,048,880	10,492,591
■ 2021	21,862,580	11,007,689	5,275,779	39,010,442	3,326,190	1,710,840	10,146,323	8,217,309	9,353,928
■ 2020	19,379,447	13,305,976	2,874,782	38,657,932	3,254,572	1,616,832	9,798,629	4,418,406	12,005,817
■ 2019	24,304,172	12,837,696	6,956,708	39,225,911	3,107,432	1,779,678	8,964,939	4,021,284	9,787,073

- Public Safety had a net amount in expenditures of (\$28,544,615) mainly due to a Capital Outlay Offset of (\$43,893,295) for jail project expenditures.

WOOD COUNTY

Five Year Comparison of Actual Revenues by Category



WOOD COUNTY

Full Time Equivalent Employees

Department	2023	2024	2025
Edgewater Haven Nursing Home	66.09	66.07	66.07
Health Department	41.00	36.18	36.85
Human Services - Community	172.36	172.56	171.73
Humane Officer	0.23	0.23	0.25
Norwood Health Center	77.50	76.62	72.21
Veterans Service Office	3.91	3.91	3.91
Health and Human Services	361.09	355.57	351.02
Communications	1.22	1.22	1.22
Dispatch	21.26	21.26	21.26
Emergency Management	5.39	5.39	5.39
Sheriff and Corrections	82.96	86.96	86.96
Public Safety	110.83	114.83	114.83
Public works (Highway Department)	49.44	50.69	54.00
Child Support	10.76	10.76	10.76
Circuit Court Branch I	4.65	1.03	1.04
Circuit Court Branch II	1.05	1.03	1.04
Circuit Court Branch III	1.05	1.03	1.03
Circuit Court Branch IV	1.05	1.03	1.04
Register in Probate	0.00	3.68	2.72
Clerk of Courts	13.22	13.47	13.47
Coroner	0.66	0.66	0.66
Corporation Counsel	2.47	2.47	2.67
County Clerk	2.74	2.75	2.77
District Attorney	6.79	6.79	6.79
Finance	4.00	4.00	4.00
Human Resources	5.00	5.00	5.00
Information Systems	13.44	13.96	14.96
Justice Coordinator	3.00	3.35	4.00
Maintenance	4.80	5.80	5.80
Register of Deeds	4.84	4.84	4.88
Treasurer	3.97	3.00	3.00
Victim Witness	1.94	1.94	1.94
General Government	85.43	86.59	87.57
Parks and Forestry	17.89	18.65	18.02
University of Wisconsin Extension	1.60	1.60	1.60
Culture, Education and Recreation	19.49	20.25	19.62
Land and Water Conservation	5.47	5.47	5.74
Planning and Zoning	6.91	6.91	6.91
Conservation and Economic Development	12.38	12.38	12.65
Total Wood County	638.66	640.31	639.69

GLOSSARY
(AS THESE TERMS APPLY TO WOOD COUNTY)

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

ACCRUAL ACCOUNTING

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

ACCOUNTING BASIS

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

ACCOUNTS RECEIVABLE

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

ADA

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

ADOPTED BUDGET

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

AFDC

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

AGENCY FUNDS

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

ALLOCATED APPLIED CREDITS

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

AODA

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

APPROPRIATION

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

APPROPRIATION UNIT

One or more expenditure accounts grouped by purpose, including:

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

ASSESSMENT

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

ASSESSED VALUATION

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

ASSETS

Property owned by a government which has a monetary value

AUDIT

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

AUTHORIZED POSITIONS

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

BALANCE SHEET

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

BALANCED BUDGET

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

BOARD OF SUPERVISORS

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

BOND

A written promise to pay a specified sum of money (called the principal amount or face value of a debt instrument) at a specified future date (called the maturity date) along with periodic interest paid at a specified percentage of the principal (called the interest rate). Bonds are typically used for long-term debt to pay for specific capital expenditures.

BOND RATING

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

BONDED DEBT

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

BUDGET

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

BUDGET MESSAGE

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

BUDGET NARRATIVE

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

BUDGETARY CONTROL

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

BUDGETED POSITIONS

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

CAPITAL ASSETS

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

CAPITAL IMPROVEMENT

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

CAPITAL IMPROVEMENT PLAN (CIP)

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

CAPITAL OUTLAY

Capital equipment, capital improvements. Expenditures for land, equipment, vehicles or buildings which result in the addition to fixed assets or \$5,000 or more

CAPITAL PROJECT FUND

Capital project funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed by enterprise and trust funds.

CARRY FORWARD

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

CASH ACCOUNTING

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

CASH MANAGEMENT

The County has a county-wide cash management program that details how cash is to be handled effectively from the collection point to the time of deposit. We have restrictions on the number of checking accounts that can exist throughout the County and requirements for processing payments. The accounts payable process is centralized. Good cash management procedures have been a significant benefit to our investment program.

CCAP

Court's automated system.

CDBG

Community Development Block Grant.

CHILDREN'S LONG TERM SUPPORT (CLTS)

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

COMMISSIONS AND BOARDS

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

COMMITTEE OF JURISDICTION

A County committee which is responsible for evaluating the programs under its jurisdiction to determine program definition, goals and objectives, costs, efficiency and effectiveness.

COMMUNITY AIDS – BASIC COUNTY ALLOCATION (BCA)

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

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

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

COMMUNITY RECOVERY SERVICES (CRS)

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

COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR)

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

COMPREHENSIVE COMMUNITY SERVICES (CCS)

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

CONSUMER PRICE INDEX (CPI)

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

CONTINGENCY FUNDS

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

CONTRACTUAL SERVICES

Professional services, utility services, repair & maintenance - streets, repair & maintenance services - other, special services, per diem - contractual services, contractual services - other.

COST CENTER

A fund, major program, department or other activity for which control of expenditures is desirable.

COUNTY BOARD CHAIRMAN

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

COUNTY BOARD OF SUPERVISORS

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

DEBT

A financial obligation resulting from the borrowing of money. Debts of the County include bonds and notes and interest free state Loans.

DEBT SERVICE FUND

Debt service funds are used to account for the accumulation of resources for and the payment of general obligation long-term debt principal, interest and related costs.

DEBT RATE LIMIT

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

DEFICIT

The excess of expenditures/uses over revenues/resources.

DEPARTMENT

A major administrative division of the County which indicates overall management responsibility for an operation or a group of related operations within a functional area.

DEPRECIATION

The portion of the cost of a fixed asset which is charged as an expense during a particular period, due to the expiration of the useful life of the asset attributable to wear and tear, deterioration or obsolescence. This is shown in proprietary funds and applicable component units.

DESIGNATED FUND BALANCE

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

EFFECTIVENESS MEASURE

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

EFFICIENCY MEASURE

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

ENCUMBRANCE

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

ENTERPRISE FUNDS

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

EQUALIZED PROPERTY VALUE

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

EQUITY

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

ESTIMATE

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

EXPENDITURES

Use of financial resources to pay for current operating needs, debt service and capital outlay in nonproprietary funds. The term is associated with modified accrual accounting for governmental and similar fund types.

EXPENSES

Use of financial resources to pay for or accrue for operating needs, interest and needs of the fund in proprietary fund types associated with accrual accounting. Personal Services, Contractual Services, Supplies & Expense, Building Materials, Fixed Charges, Debt Service, Grants, Contributions & Other, Capital Outlay, and Other Financing Uses.

FEES, FINES & COSTS

Charges and penalties controlled by the state or County. Costs are reimbursements for expenditures incurred by the County.

FIDUCIARY FUNDS

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

FINANCIAL REPORTING

One of the major functions of the Finance Department is the production of two (2) major reports during the year. There are, of course, other reports but two (2) of these documents are of major importance, these are the Comprehensive Annual Financial Report (CAFR) also known as the annual audit and the Annual Budget. We have many other reports that are of significant importance like the Single Audit and Tax 16 Report. Most of our documents are available for view on the Internet at <http://www.co.wood.wi.us/Departments/Finance>

FINANCIAL STATEMENTS

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

FINES & FORFEITS & PENALTIES

Law and ordinance violations, awards and damages.

FISCAL YEAR

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

FIXED ASSETS

Assets of long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

FIXED CHARGES

Insurance, premiums on surety bonds, rents/leases, depreciation/amortization, investment revenue costs, and other fixed charges.

FRINGE BENEFITS

Expenditure items in the operating budget paid on behalf of the employee. These benefits include health insurance, life insurance, dental insurance, workers compensation insurance, unemployment insurance, social security and retirement.

FULL-TIME EQUIVALENT (FTE)

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

FUNCTIONAL AREA

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

FUND

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

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

FUND BALANCE

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

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

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

FUND BALANCE APPLIED

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

FUND BALANCE LEVIED

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

FUND PURPOSE

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

GENERAL FUND

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

GENERAL FUND BALANCE APPLIED

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

GENERAL FUND RESERVE

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

GENERAL OBLIGATION BONDS

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

GENERAL PURPOSE REVENUES

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

GENERALLY ACCEPTED ACCOUNTING PRINCIPALS (GAAP)

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

GEOGRAPHIC INFORMATION SYSTEM (GIS)

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

GOALS

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

GOVERNMENT FINANCE OFFICERS ASSOCIATION (GFOA)

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

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB)

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

GOVERNMENTAL FUNDS

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

GRANTS, CONTRIBUTIONS & OTHER

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

IMPACT FEE

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

INDIRECT COST ALLOCATION PLAN

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

INDIRECT COSTS

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

INFRASTRUCTURE

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

INPUT INDICATOR

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

INTEREST INCOME

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

INTERGOVERNMENT CHARGES FOR SERVICES

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

INTERGOVERNMENTAL GRANTS AND AIDS

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

INTERGOVERNMENTAL REVENUE

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

INTERNAL SERVICE FUND

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

INTRAFUND TRANSFER

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

INVESTING

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

LEGAL DEBT LIMIT

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

LIABILITY

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

LICENSES & PERMITS

Licenses and permits.

LINE ITEM

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

LONG-TERM DEBT

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

MAJOR FUNDS DEFINITIONS

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

MATURITY

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

MEDICAL ASSISTANCE (MA)

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

MILL (TAX) RATE

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

MISCELLANEOUS REVENUE

Interest and dividends, rent, property sales and loss compensation

MISSION

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

MODIFIED ACCRUAL ACCOUNTING

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

MODIFIED BUDGET

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

NET ASSETS

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

NON-DEPARTMENTAL

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

NOTES

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

NOTE ANTICIPATION NOTE (NAN)

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

OBJECTIVES

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

OBLIGATIONS

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

OPERATING BUDGET

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

OPERATING EXPENSES

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

OPERATING TRANSFERS

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

ORDINANCE

A formal legislative enactment by the Board of Supervisors.

OTHER FINANCING SOURCES

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

OTHER FINANCING USES

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

OUTCOME MEASURES

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

OUTPUT MEASURES

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

OUTSIDE AGENCIES

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

PC REPLACEMENT FUND

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

PER CAPITA INCOME

The total county income divided by the total county population.

PER DIEM

Compensation that is paid on a per day basis.

PERFORMANCE MEASURE

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

PERSONAL SERVICES

Salaries, wages, employee benefits and employer contributions

POSITION SUMMARY

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

PRIOR YEAR FUNDS

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

PROGRAM

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

PROGRAM BUDGET

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

PROPERTY TAX LEVY

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

PROPRIETARY FUNDS

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

PUBLIC CHARGES FOR SERVICES

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

PURCHASED SERVICES

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

RESERVED FUND BALANCE

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

RETAINED EARNINGS

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

REVENUES

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

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

SERVICES DEFICIT REDUCTION (CSDR)

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

SHARED REVENUE

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

SINGLE AUDIT

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

SPECIAL REVENUE FUND

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

STANDING COMMITTEES

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

STATE AID

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

STATEMENT OF PURPOSE

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

STRATEGIC PLANNING

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

SUPPLIES

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

SUPPLIES & EXPENSE

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

TAX APPORTIONMENT

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

TAX LEVY

The total amount to be raised by general property taxes for operating and debt service purposes specified in the County Board Adopted Budget.

TAX LEVY BUDGET BASE

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

TAX LEVY RATE (MILL RATE)

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

TAX RATE LIMIT

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

TAXES

Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. Real & Personal Property, retail sales & use and interest and penalties on taxes.

TRUST FUNDS

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

UNDESIGNATED FUND BALANCE

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

UNFUNDED POSITIONS

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

UNRESERVED FUND BALANCE

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

USER FEES

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

VISION

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

VITAL RECORD

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

W-2

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

WIC

Women, Infants, and Children Supplemental Nutrition Program.

WISCONSIN STATE STATUTES

The enacted laws of the Wisconsin State Legislature.

WORKING CAPITAL

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

WRS

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

YOUTH AIDS

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