

2026 ADOPTED BUDGET

WOOD COUNTY, WISCONSIN
November 12, 2025





WOOD COUNTY WISCONSIN

2026 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 2026 County-wide Adopted Budget Summary and a discussion and analysis of the changes between the 2026 and 2025 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 2026 proposed budget and contains a comparative presentation for 2025.

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 2026 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 2025

Lance Pliml – County Board Chair and Administrative Coordinator

Laura Valenstein – County Board Vice Chair

Operations Committee:

Laura Valenstein – Chair

Donna Rozar – Vice Chair

Jake Hahn

Lance Pliml

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

TABLE OF CONTENTS

INTRODUCTION

Budget Message.....	1
Mission Statement and Vision	2
Map of Wood County.....	3
Facilities	4
Community Profile	5
Government Profile	6
Organization of Wood County Government.....	7
Standing Committees.....	8

BUDGET SUMMARY

2026 Tax Levy Summary	9
Budget Approach	10
Budget Summary.....	11
Analysis of Revenues by Source.....	15
Analysis of Expenditures by Function	23
Analysis of Expenditures by Type	32

BUDGET POLICIES AND STRUCTURE

Budget Process.....	36
Basis of Budgeting and Fund Structure.....	42

PUBLIC NOTICE OF BUDGET HEARING

2026 Public Notice Budget.....	46
2025 Budget.....	47

WOOD COUNTY 2026 ADOPTED BUDGET

PRESENTATION OF BUDGETS BY EXPENDITURE CATEGORY

General Government

Detail by Percentage	49
General-Contingency-Ho Chunk - OPEB.....	50
Clerk of Courts	54
Circuit Court Branch I	57
Circuit Court Branch II.....	59
Circuit Court Branch III.....	61
Circuit Court Branch IV.....	63
Register in Probate.....	65
Criminal Justice	67
Child Support	69
Information Technology.....	71
Finance	73
Treasurer	75
District Attorney and Victim Witness	77
Corporation Counsel	80
Register of Deeds	82
County Clerk.....	84
Human Resources – Safety & Risk Management.....	86
Coroner	88
Building Maintenance	90

Public Safety

Detail by Percentage	93
Dispatch	94
Emergency Management.....	96

WOOD COUNTY 2026 ADOPTED BUDGET

Communications	98
Sheriff and Corrections	100
Humane Officer.....	102
Health and Human Services	
Detail by Percentage	105
Health Department	106
Veteran’s Service	108
Human Services.....	110
Aging and Disability Resource Center	118
Edgewater Haven Nursing Home	120
Norwood Health Center.....	123
Culture, Recreation and Education	
Detail by Percentage	127
Parks and Forestry	128
County Aid for Libraries	131
UW-Marshfield/Wood County.....	133
UW-Extension	134
Marshfield Fairgrounds Commission	136
Conservation and Development	
Detail by Percentage	138
Land Conservation	139
Planning and Zoning.....	141
Transportation and Economic Development.....	143
Payments in Lieu of Taxes (PILOT)	145

WOOD COUNTY 2026 ADOPTED BUDGET

Public Works

Detail by Percentage	147
Highway	148

Debt Service

Principal and Interest on Debt	153
--------------------------------------	-----

Capital Outlay

Capital Outlay.....	155
---------------------	-----

STATISTICAL AND SUPPLEMENTAL DATA

Change in Equalized Value – Last 10 Years	157
Equalized Property Value by Municipality	158
Mill Tax Rate – 10 Year Comparison	159
Mill Tax Rate History	160
Actual Expenditures by Category - 5 Year Comparison	161
Actual Revenue by Category - 5 Year Comparison	162
Full Time Equivalent Employees	163
Glossary of Budget Terms	164

WOOD COUNTY
November 12, 2025



BOARD OF SUPERVISORS
and
FINANCE DEPARTMENT

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

To the Residents of Wood County and the County Board:

The 2026 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 2026 is \$35,271,329, compared to \$34,279,503 in 2025. The tax rate for 2025 is \$4.3895, down from \$4.6452 per \$1,000 of equalized value. The estimated average equalized value for a home in the County is \$202,018 compared to \$190,203 from the prior year. Therefore, the County property tax on the average home is approximately \$887, up from \$884.

The 2026 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, heightened trade tensions due to tariffs and other various uncertainties.

To balance the 2026 budget the County will utilize estimated cash reserves of approximately \$3.73 million. The County has sufficient reserves to do this and still retains 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 2026 Budget. This budget document summarizes the financial plan of essentially every aspect of Wood County operations for 2026. If any questions arise, please feel free to contact either of us.

Laura Valenstein
Chair, Operations Committee

PaNyia Yang
Finance Director

Darrin Steinbach
Deputy Finance Director



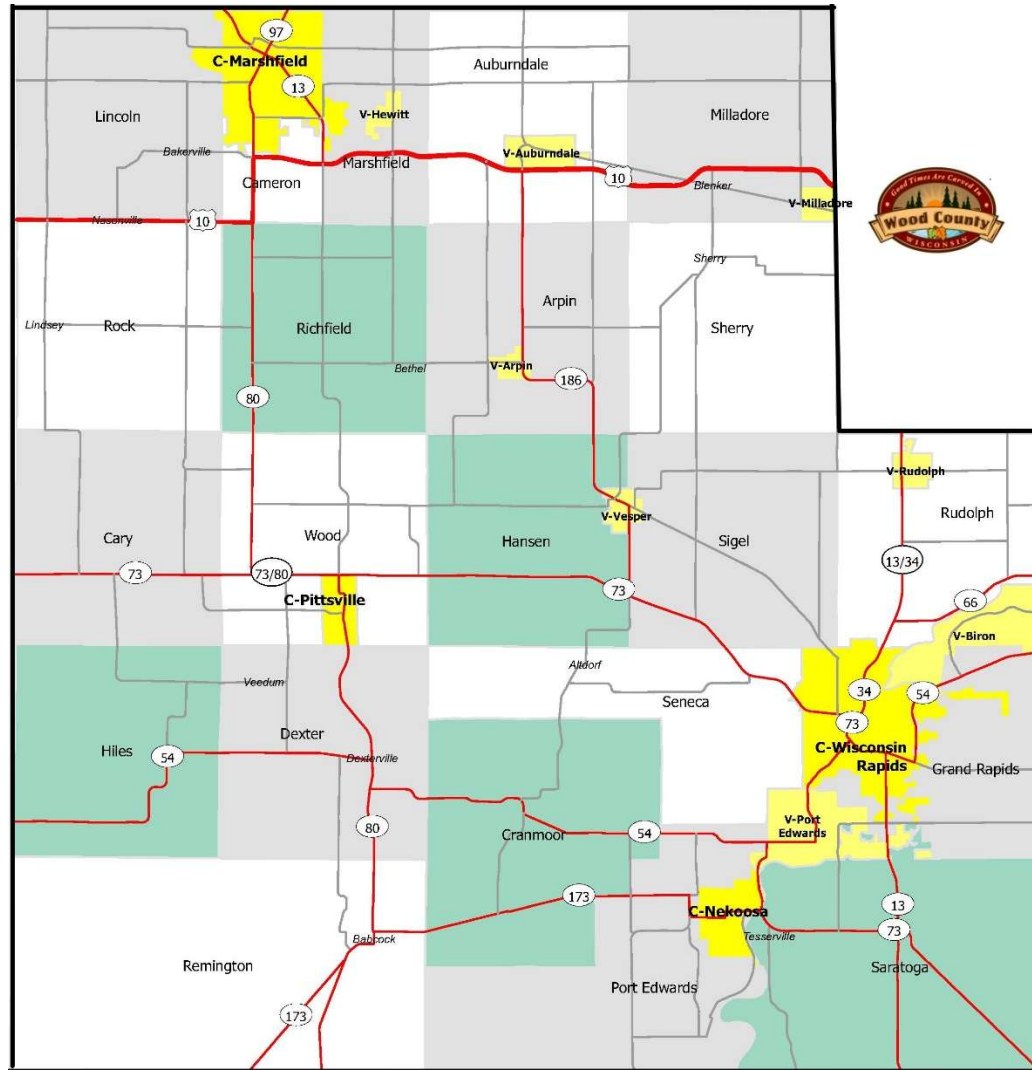
Mission Statement:

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 73,846 (Wisconsin Department of Administration, Demographic Services Center, final 2024 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, associate’s degree programs and collaborative bachelor’s 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
Forte Opening Solutions
Marshfield School District
Domtar
Renaissance Learning
Felker Brothers

Principal Real Estate Taxpayers:

Marshfield Clinic Health System
Billerud Wisconsin Rapids LLC
Mariani Sousa Partnership IV LLC
ND Paper Inc
T&W Gardner LLC
Giampaolo W Rapids Realty LLC
Packaging Corporation of America
Malls4U LLC
Forward Financial Bank
Ocean Spray Cranberry

Income Jobs & Employment:

Per capita income	\$37,954
Median household income	\$66,417
Civilian labor force, July 2025	35,887
Wood County, July, 2025 unemployment rate	3.3%
Wisconsin, July, 2025 unemployment rate	3.1%

Source: U.S. Census Bureau – Wood County, WI Quick Facts 2019-2023. Unemployment data (not seasonally adjusted) was obtained from the Wisconsin Department of Workforce Development-WisConomy and is current as of August 2025.

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.

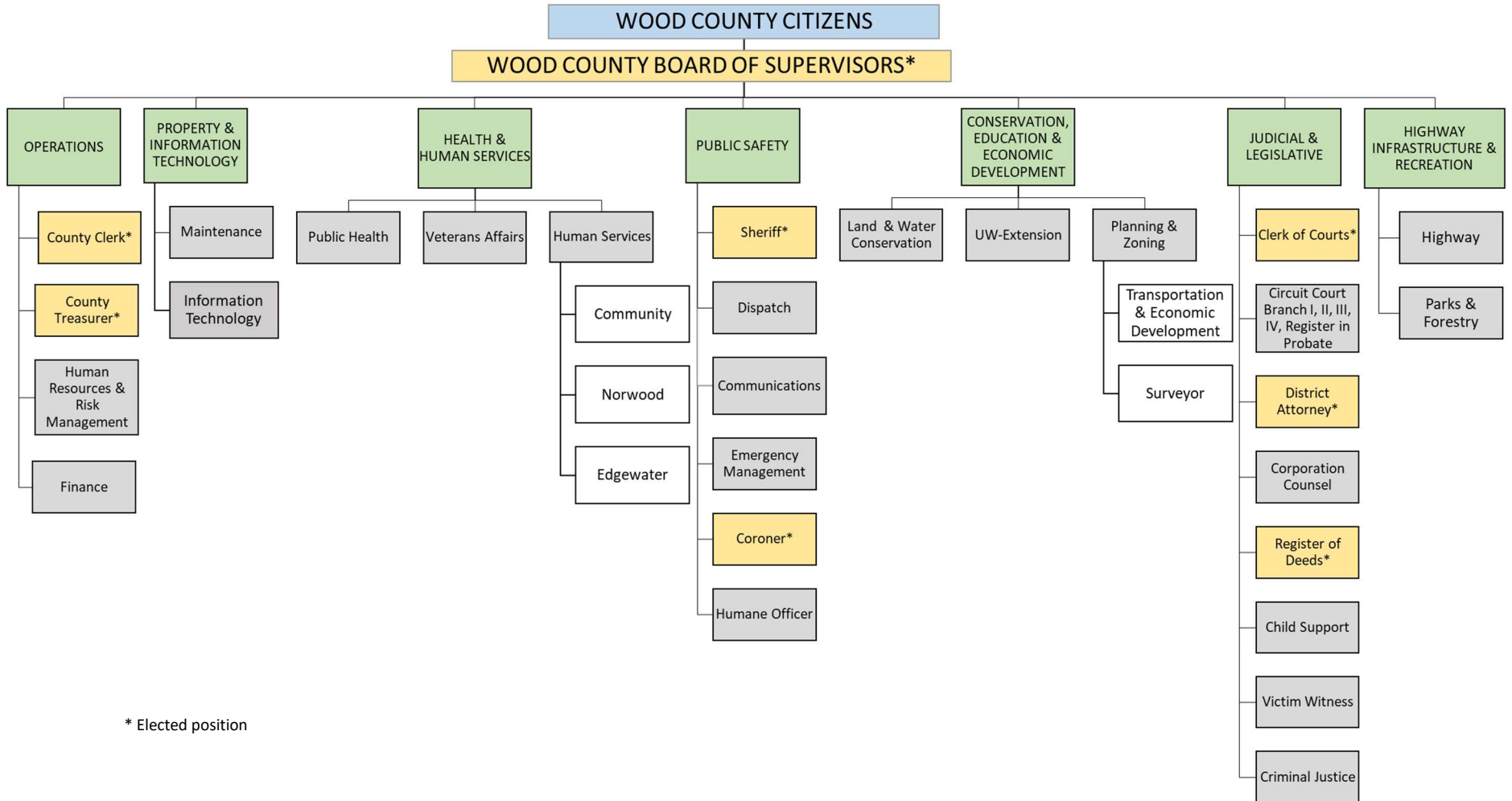
The County has enterprise fund operations for the Edgewater Nursing Home, Norwood Health Center and Highway Department; and internal service funds for building maintenance, Employee Self-Funded Health Insurance, Workers Compensation, Other Post-Employment Employee Benefits (OPEB) and PC Replacement.

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-Marshfield/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-Marshfield/Wood County Commission Board consists of six members: three Wood County Board supervisors appointed by the Chair of the Wood County Board with approval of the Wood County Board and three Marshfield Common Council Members from the City of Marshfield appointed by the Marshfield Mayor with approval of the Common Council.

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

WOOD COUNTY ORGANIZATIONAL CHART



* 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
George Gilbertson, Citizen Member

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
Timothy Golemgieski, MD
Leslie Kronstedt
Rachel Stankowski
Marie Topping, RN

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 2026 ADOPTED BUDGET

TAX LEVY SUMMARY

The 2025 County Tax Levy, in support of the 2026 fiscal budget year, is \$35,271,329, an increase of \$991,826 or 2.89%. The Equalized Value assessable by the County¹ is \$8,312,694,500, an increase of \$692,862,000 or 9.09% from one year ago.

The overall County Tax Levy decreased mainly due to a reduction in the operating and debt service levy offset by an increase in the library levy. The Tax Rate decreased to \$4.3895 per \$1,000 of Equalized Value from \$4.6452 per \$1,000 of Equalized Value.²

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

Tax Component	2026		2025		Change	
	Tax	Rate	Tax	Rate	Tax	Rate
Operating levy	\$ 23,284,123	\$ 2.8010	\$ 23,028,026	\$ 3.0221	\$ 256,097	\$ (0.2211)
Debt service levy	10,705,860	1.2879	10,137,394	1.3304	568,467	(0.0425)
Library levy	1,281,346	0.3005	1,114,083	0.2926	167,263	0.0079
Total	\$ 35,271,329	\$ 4.3895	\$ 34,279,503	\$ 4.6452	\$ 991,826	\$ (0.2557)

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 \$8,645,361,400, an increase of 689,966,200 or 8.67%. 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 \$8,312,694,500, an increase of \$692,862,000 or 9.09%.
 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.

2026 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 2025, 2024, 2023, 2022, 2021, and 2020 was 0.97%, 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.

2026 Budget Considerations and Assumptions:

- Retention of all core programs.
- There is an awareness of economic uncertainties – global growth continuing to slow down, driven by rising trade barriers and policy uncertainties leading to unpredictable tariffs, supply chain disruption, and impact on firms; continued high inflation and elevated interest rates; labor market showing signs of softening with slower hiring and a modest rise in

the unemployment rate; geopolitical events such as ongoing conflicts in the middle east continue to be a major source of risk; and lastly financial and capital markets remains volatile influenced by all factors mentioned above.

- Sales tax revenue is budgeted at \$8,500,000 in 2026. This is an increase from \$8,300,000 budgeted in 2025. Economic predictions for 2026 are reaching upwards of \$8,900,000; however, we remain conservative due to the unpredictable nature of consumer spending and potential fluctuations in the regional economy, as well as all the items mentioned in the previous bullet point.
- The County will be funding the Norwood water pipe project and a portion of Highway's bituminous/overlay capital projects in 2026 with general fund reserves. At the end of 2024, the fund balance ratio per Moody's formula was 53%. To maintain our bond rating, we cannot fall below 40%.
- Wage and benefit increases are ongoing County-wide 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 while still being mindful of keeping personnel costs under control for the longer term.
- Personnel costs reflect a 1.0% cost of living adjustment (COLA) plus the annual step increase for eligible employees that will take effect on January 1, 2026.
- Health insurance premiums in 2026 increased 5% while workers compensation rates decreased by 15% due to favorable claims experience. The County continues to maintain a sufficient fund balance for both. Wisconsin Retirement contribution rates increased from 6.95% to 7.20%.
- Labor demands, retention and inflation will most likely carry into 2026 requiring expenditures with funding uncertain at this time, requiring the County to use undesignated general fund reserves to maintain necessary service levels to our communities.

WOOD COUNTY 2026 ADOPTED BUDGET

2026 COUNTY WIDE BUDGET SUMMARY

Revenue by Source	FY 2026 Adopted Budget	FY 2025 Adopted Budget	Increase (Decrease)	% Change
Revenues:				
Property taxes	35,271,329	34,279,503	991,826	2.89%
Intergovernmental revenues	31,863,171	32,742,469	(879,298)	-2.69%
Public Charges for Services	28,258,294	25,599,144	2,659,150	10.39%
Intergovernmental Charges for Services	23,671,221	22,980,793	690,428	3.00%
Sales tax	8,500,000	8,300,000	200,000	2.41%
Proceeds From Long-term Borrowing	4,500,000	10,000,000	(5,500,000)	-55.00%
All other	21,213,005	14,921,299	6,291,706	42.17%
	\$ 153,277,021	\$ 148,823,209	\$ 4,453,812	2.99%
Expenditures:				
Health & Human Services	57,637,198	54,923,966	2,713,233	4.94%
Public Safety	18,055,166	17,468,053	587,113	3.36%
Public Works	12,574,483	12,176,729	397,753	3.27%
General Government	30,860,559	29,624,910	1,235,649	4.17%
Culture, Recreation & Education	4,523,257	4,553,964	(30,706)	-0.67%
Conservation & Development	2,830,609	2,818,519	12,090	0.43%
Capital Projects	10,678,615	11,022,165	(343,551)	-3.12%
Debt Service	10,833,695	10,235,229	598,467	5.85%
Transfers & Other Financing Uses	9,012,118	8,884,245	127,873	1.44%
Total Expenditures	157,005,699	151,707,779	5,297,920	3.49%
Deficit (covered by used of reserves)	(3,728,679)	(2,884,570)	(844,109)	29.26%

Overall

2026 budgeted expenditures of \$157.01 million exceed revenues of \$153.28 million by approximately \$3.73 million. In comparison to the 2025 adopted budget of approximately \$2.88 million, it is higher. The deficit will be balanced with the use of reserves. Estimates show the general fund balance still in a sound financial position. However, we must remain diligent in retaining a healthy ratio as depletion of reserves can have a negative impact on our operations and borrowing process. On a more positive note, the County has been running surpluses and building excess reserves on its balance sheet for years. While our budget process continues to show a deficit, come year-end, we are able to maintain or increase our fund balance. However, we should not expect that to be the case every year as it is evident that revenues are not increasing at the same pace as expenditures are. Our operating levy only increases to a level equal to our percentage of net new construction, and historically, those numbers have not been optimal. These are important aspects to be mindful of for future budgets.

2026 COUNTY WIDE BUDGET SUMMARY

Revenue Highlights

2026 budgeted revenues are approximately \$153.28 million, an increase of \$4.45 million from the 2025 adopted budget mainly due to increases in Medicaid reimbursement, property taxes, health benefit charges, liability insurance, and highway revenues.

Property taxes are up approximately \$991,826 due to the following levies: (i) increase in operating \$256,097 (ii) increase in debt service \$568,466; and (iii) increase in county aid to libraries \$167,263 The operating tax levy is at the maximum limit capped by the state of Wisconsin.

Intergovernmental revenues decreased approximately (\$879,000), primarily due to both decreases and increases in state and/or federal aids in the following areas: decreases in ARPA funded capital projects of (\$713,000); Highway LRIP funding of (\$844,000) offset with an increase in GTA funding of \$430,000; completion or expiration of state aids from Parks of (\$221,000), Planning & Zoning of (\$154,000) & Health Department of (\$190,000) offset by increases in shared revenue of \$134,000; Human Services of \$367,000; Clerk of Courts/Branches of \$144,000; Sheriff of \$148,000; and others combined for a net of \$20,000.

Public charges for services increased approximately \$2.66 million from the 2025 budget, primarily due to an increase in Edgewater Medicaid/Medicare rates/payments of \$628,000 and Norwood Medicaid reimbursement rates and census of about \$1.13 million, respectively. Human Services public charges increased \$739,000 under programs for children's long-term support, birth to three, outpatient clinic AODA, comprehensive community services and crisis. Health benefits increased approximately \$68,000 due to an increase in insurance premiums. Parks increased revenues by \$75,000. Other departments combined for a net increase of approximately \$16,000.

Intergovernmental charges for services increased approximately \$690,000. Charges to County departments for worker's compensation, liability insurance, OPEB, PC replacement and health insurance charges reflect a net increase of approximately \$470,000. Highway increased \$299,000 for increases in state and bituminous charges. Norwood decreased (\$98,000) in congregate meals. Other general government increased \$20,000.

Sales tax revenue is estimated at \$8.5 million for 2026, an increase from \$8.3 million in the 2025 adopted budget.

Proceeds from long-term borrowing decreased (\$5.5 million). We finished borrowing for the jail project in 2024. 2025's debt borrowing was \$4.5 million, an increase of \$1 million for general CIP and Highway road construction. We placed our 10-year notes this year at an effective interest rate around 3.34%. We attribute this favorable interest rate to the County's high credit rating and continued stable economic growth.

Other revenues increased approximately \$6.29 million. The majority of this increase is related to transfers from the general fund reserves and intergovernmental revenues to capital outlay to fund the Norwood water pipe project and highway road construction.

2026 COUNTY WIDE BUDGET SUMMARY

Expenditure Highlights

2026 budgeted expenditures are \$157.00 million, an increase of approximately \$5.30 million from the 2025 adopted budget.

Health & Human Services increased approximately \$2.71 million. Most of the increase is attributed to wages and benefits of \$2.19 million across Human Services, Norwood, Edgewater, Public Health, and Veterans. Contractual services increased \$880,000 with the majority under Human Services of \$752,000 and Edgewater of \$131,000. Operating Supplies decreased (\$29,000) due to reductions under Edgewater of (\$57,000), Public Health of (\$134,000), and Norwood of (\$25,000) offset by an increase under Human Services of \$186,000. Grants and contributions decreased (\$184,000) mainly under Human Services FSET programs of (\$266,000) offset by increases in family services of \$75,000 and Veteran's Relief of \$7,000. Capital outlay decreased (\$167,000) due to reductions under Human Services of (\$147,000) and Edgewater of (\$19,700). Fixed charges increased \$17,000 due to liability insurance premium increases.

Public Safety increased approximately \$587,100 primarily due to wages and benefit increases of \$657,000 under Sheriff, Dispatch, Emergency Management and Communications. Operating supplies increased \$153,000 mainly under Sheriff of \$151,000 for admin and jail supplies. Capital equipment increased \$238,000 for Sheriff vehicles of \$180,000 and Emergency Management of \$58,000. These increases were offset by decreases of (\$476,000) under contractual services for Sheriff transport services.

Public Works increased approximately \$397,800. Operating supplies increased \$692,000 for patrol sections and maintenance state & local roads; contractual services increased \$101,000 under machinery operations and buildings and grounds; fixed charges increased \$27,000 for increased liability insurance; capital outlay decreased (\$420,000).

General Government had an increase of approximately \$1.24 million. Wages and benefits increased \$681,000. Contractual services increased \$76,000 due to an increase under IT software of \$152,000 and Criminal Justice of \$23,000 but offset by a decrease in Maintenance utility costs and repair & maintenance of (\$156,000). Operating supplies decreased (\$60,700) in various areas with larger decreases under PC Replacement and OPEB claims offset by increases under Human Resources health fund and County Clerk Elections. Fixed costs increased \$387,000 largely due to increases for health insurance stop loss expenses of \$154,000 and property & liability insurance-related expenses of \$223,000. Capital outlay increased \$84,000 with increases of \$45,000 under Maintenance and \$49,000 under Coroner offset by a decrease of (\$10,000) under Corporation Counsel.

Culture, Recreation & Education decreased (\$30,700) mainly due to a reduction under operating supplies for Parks of (\$342,000) offset by increases under wages and benefits of \$76,000 for Parks and UW-Extension staff, contractual services increase of \$115,000 under Parks and UW-Extension and an increase of \$167,000 for library aid. Capital outlay decreased (\$30,000) under Parks.

Conservation & Development increased approximately \$12,100. Wages and benefits increased \$41,000 combined for Land Conservation and Planning and Zoning staff. Contractual services increased \$33,000 due to increases under Land Records of \$25,000, Private Sewage of \$2,800, Parks Wildlife Habitat of \$2,300 and Land Conservation of \$3,000. Operating Supplies increased \$84,000 mainly under Land Conservation of \$74,000 due to additional grants and County Forests of \$9,100. Grants and contributions decreased (\$60,000) due to the elimination of the Private Sewage WI grant of \$70,000 offset by an increase of \$10,000 under Transportation & Economic Development grant. Capital Outlay decreased (\$84,000) under Land Records.

WOOD COUNTY 2026 ADOPTED BUDGET

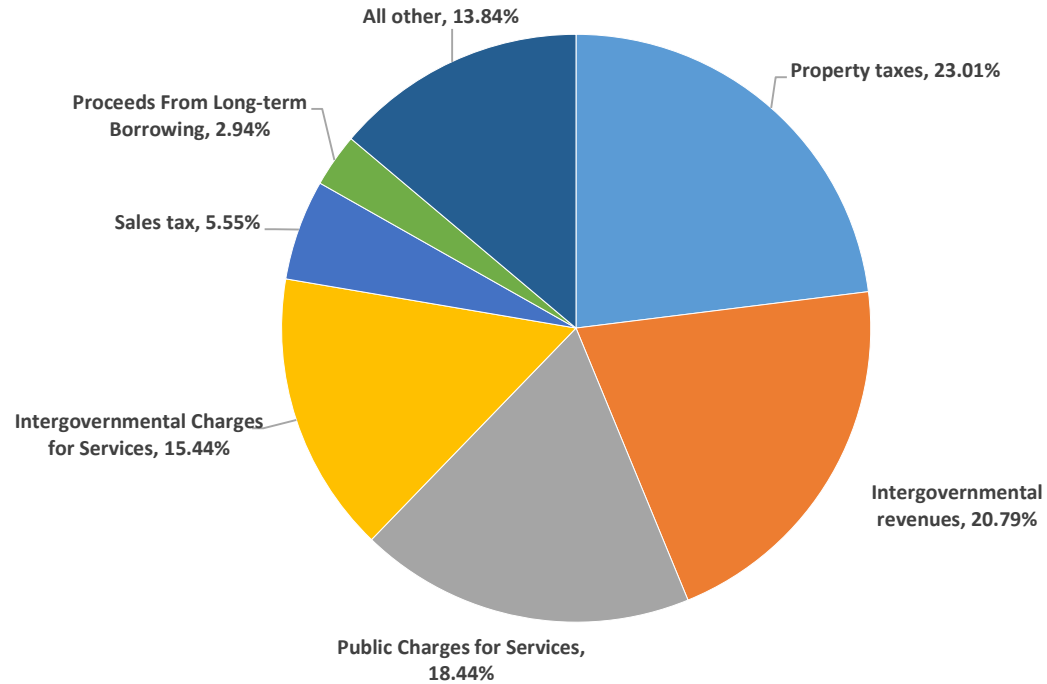
Capital Projects decreased approximately (\$344,000). There was a reduction in sheriff and jail construction costs of (\$6,500,000) due to 2025 being the last year to budget for jail-related costs. This decrease was offset by \$4.67 million in expenditures for the Norwood water pipe project, \$494,000 for Highway road construction, and an additional \$1 million to fund regular CIP projects. Capital projects include financing for highway road construction 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, and (iv) IT video conference and software/hardware replacements.

Debt Service increased approximately \$598,000 due to scheduled interest and principal payments on our outstanding long-term debt. The County's legal debt limit is \$432,268,070, which is 5% of the total County equalized valuation of \$8,645,361,400. The County's total outstanding debt is \$114,795,000 or 26.56% of the legal debt incurred leaving a remaining debt availability of 76.44%.

ANALYSIS OF REVENUES BY SOURCE

Analysis of Revenues by Source

Wood County 2026 Adopted Budget Revenues by Source



Revenue by Source	FY 2026 Adopted Budget	FY 2025 Adopted Budget	Increase (Decrease)	% Change
Revenues:				
Property taxes	35,271,329	34,279,503	991,826	2.89%
Intergovernmental revenues	31,863,171	32,742,469	(879,298)	-2.69%
Public Charges for Services	28,258,294	25,599,144	2,659,150	10.39%
Intergovernmental Charges for Services	23,671,221	22,980,793	690,428	3.00%
Sales tax	8,500,000	8,300,000	200,000	2.41%
Proceeds From Long-term Borrowing	4,500,000	10,000,000	(5,500,000)	-55.00%
All other	21,213,005	14,921,299	6,291,706	42.17%
	\$ 153,277,021	\$ 148,823,209	\$ 4,453,812	2.99%

Analysis of Revenues by Source

Property Tax increased by \$991,826 or 2.89%.

- Operating tax levy increased \$256,097, limited by net new construction of 0.966%.
- The current operating levy is at the maximum cap set by Wisconsin law.
- Debt service tax levy increased by \$568,466 for 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 increased by \$167,263 for aid to local libraries.

Intergovernmental Revenues (state and federal aids) decreased by (\$879,298) or (2.69%) from \$32,742,469 to 31,863,171.

- State aid for shared revenue, personal property aid, and computer aid had an increase of approximately \$134,194.
- Human Services increased approximately \$367,331 due to expense offset, pass through expenses and additional funds.
- Federal aid decreased (\$712,600) due to reduced ARPA funded expenses.
- State aid decreased approximately (\$254,816) due to completion or expiration of Criminal Justice (\$7,672), Parks (\$221,316), Planning and Zoning (\$154,032), and Health department (\$189,500) projects and grants. This was offset by increases in state aid for Child Support of \$8,936, Judicial \$144,134, Sheriff \$147,658, UW-Extension \$9,800, and Land Conservation \$7,176.
- LRIP funding for Highway decreased approximately (\$844,000). This is offset by an increase in GTA funding of \$429,860.

Public Charges for Services increased by \$2,659,150 or 10.39% from \$25,599,144 to \$28,258,294.

- Human Services increased approximately \$738,500 due to increases in public charges for children's long-term support, birth to three, outpatient clinic AODA, Comprehensive Community Services, and Crisis programs.
- Edgewater Nursing Home revenues increased \$628,000 due to increased Medicaid rates and payments.
- Norwood increased \$1,133,431 due to an increase in Medicaid reimbursement rates and projected census.
- Health benefits increased approximately \$67,800, or 5%, driven by an increase in employee health insurance premiums.
- Parks Department increased \$75,000 in anticipation of increased revenues from acquiring Cera Park.
- The remaining departments combine for an estimated increase of \$16,002.

Intergovernmental Charges for Services increased \$690,428 or 3.00% from \$22,980,793 to \$23,671,221.

- Charges to County departments for worker's compensation, liability insurance, OPEB, PC replacement and health insurance charges reflect a net increase of approximately \$470,000.
- Highway increased \$299,000 for increases in state and bituminous charges.
- Norwood has a decrease in congregate meal revenue estimated at (\$98,000).
- Other general revenues accounted for an increase of \$19,663.

Sales Tax increased by \$200,000 from \$8.3 million to \$8.5 million or 2.41% based on current 2025 collections and state forecasts for 2025 and 2026.

Proceeds From Long-term Borrowing - The County has proceeds from debt issuance during 2025 of \$4,500,000.

- \$2.73 million for 2026 Highway construction and bituminous overlays.
- \$1.78 million for 2026 various capital equipment and remodeling.

All other increased by \$6,291,706 or 42.17% from \$14,921,299 to \$21,213,005.

- General fund balances were utilized for Norwood water pipe project \$4,670,000 and highway projects \$494,665.
- Increases for highway of LRIP and BIA revenue allocated for capital projects of \$1,041,785.
- Higher estimated interest on investments of \$130,000.
- Fines, forfeits & penalties increased \$29,700.
- A decrease in insurance stop loss recovery estimated at (\$350,000).
- Debt premium increased \$100,000.
- Miscellaneous revenues increased for Human Services \$115,000, managed forests \$35,300, Opioid Settlement revenues by \$25,325 and real estate transfers \$21,000. These increases are offset by decreases in land records other revenue of (\$71,800) and Human Services transportation (\$148,500).

Property Tax Revenues

Property Tax Revenues	FY 2026 Adopted Budget	FY 2025 Adopted Budget	Increase (Decrease)	Percent Change
Operating Levy	\$ 23,284,123	\$ 23,028,026	\$ 256,097	1.11%
Debt Service Levy	10,705,860	10,137,394	568,466	5.61%
Library Levy	1,281,346	1,114,083	167,263	15.01%
	<u>\$ 35,271,329</u>	<u>\$ 34,279,503</u>	<u>\$ 991,826</u>	<u>2.89%</u>

Intergovernmental Revenues

Intergovernmental Revenues	FY 2026 Adopted Budget	FY 2025 Adopted Budget	Increase (Decrease)	Percent Change
Shared Revenue	\$ 6,071,078	\$ 5,936,885	\$ 134,194	2.26%
Health State Aid	1,184,194	1,373,695	(189,501)	-13.79%
Other General Fund	2,358,251	1,870,377	487,874	26.08%
Human Services	16,510,138	16,142,807	367,331	2.28%
Child Support	1,375,631	1,366,695	8,936	0.65%
Other Special Revenue	1,436,670	2,710,609	(1,273,939)	-47.00%
Highway	2,927,209	3,341,402	(414,193)	-12.40%
	<u>\$ 31,863,171</u>	<u>\$ 32,742,469</u>	<u>\$ (879,298)</u>	<u>-2.69%</u>

Public Charges for Services

Public Charges for Services	FY 2026 Adopted Budget	FY 2025 Adopted Budget	Increase (Decrease)	Percent Change
Register of Deeds	\$ 361,800	\$ 357,000	\$ 4,800	1.34%
Circuit Court	2,400	2,400	-	0.00%
Sheriff	643,125	623,925	19,200	3.08%
Parks & Forestry	1,325,000	1,250,000	75,000	6.00%
Other General Fund	509,050	485,350	23,700	4.88%
County Clerk	42,275	38,275	4,000	10.45%
Human Services	7,281,153	6,542,645	738,508	11.29%
Norwood	8,539,649	7,406,218	1,133,431	15.30%
Child Support	13,330	13,030	300	2.30%
Planning & Zoning	111,600	116,100	(4,500)	-3.88%
Land/Water Conservation	84,269	123,617	(39,348)	-31.83%
Health Benefits	1,423,933	1,356,127	67,806	5.00%
Edgewater Nursing Home	7,819,610	7,191,207	628,404	8.74%
Health Department	101,100	93,250	7,850	8.42%
	<u>\$ 28,258,294</u>	<u>\$ 25,599,144</u>	<u>\$ 2,659,150</u>	<u>10.39%</u>

Intergovernmental Charges for Services

Intergovernmental Charges for Services	FY 2026 Adopted Budget	FY 2025 Adopted Budget	Increase (Decrease)	Percent Change
Departmental Charges for Insurance	\$ 909,402	\$ 809,030	\$ 100,372	12.41%
General Fund Other	210,269	190,606	19,663	10.32%
Highway Governmental	3,187,852	3,047,616	140,236	4.60%
Human Services	-	-	-	0.00%
Building Maintenance	2,339,886	2,339,886	-	0.00%
Health Benefits	11,043,000	10,518,000	525,000	4.99%
Workers Comp	300,000	350,000	(50,000)	-14.29%
PC Replacement	367,145	362,505	4,640	1.28%
OPEB	340,000	450,000	(110,000)	-24.44%
Highway Business Type	4,558,753	4,399,890	158,863	3.61%
Norwood	414,914	513,260	(98,346)	-19.16%
Edgewater	-	-	-	0.00%
	<u>\$ 23,671,221</u>	<u>\$ 22,980,793</u>	<u>\$ 690,428</u>	<u>3.00%</u>

Sales Tax

Sales Taxes	FY 2026 Adopted Budget	FY 2025 Adopted Budget	Increase (Decrease)	Percent Change
County Sales Tax	\$ 8,500,000	\$ 8,300,000	\$ 200,000	2.41%
	<u>\$ 8,500,000</u>	<u>\$ 8,300,000</u>	<u>\$ 200,000</u>	<u>2.41%</u>

Proceeds from Long-term Borrowing

General Obligation Promissory Notes Issued in 2025:			
Maturity	Par Amount	Rate	Yield
October 1, 2026	\$ 570,000	5.000%	2.45%
October 1, 2027	360,000	5.000%	2.48%
October 1, 2028	375,000	5.000%	2.50%
October 1, 2029	395,000	5.000%	2.55%
October 1, 2030	410,000	5.000%	2.65%
October 1, 2031	435,000	5.000%	2.85%
October 1, 2032	455,000	4.000%	3.05%
October 1, 2033	480,000	4.000%	3.20%
October 1, 2034	500,000	4.000%	3.40%
October 1, 2035	520,000	4.000%	3.60%
	<u>\$ 4,500,000</u>		

The County issued \$4,500,000 General Obligation Promissory Notes, dated October 2, 2025 to provide financing for the public purpose of (i) financing highway projects and capital improvement projects.

The \$4,500,000 General Obligation Promissory Notes (the “Notes”) will be dated October 2, 2025, and will be in the denomination of \$5,000 each or any multiple thereof, and will mature serially on October 1 of the years 2026 through 2035. Interest shall be payable commencing on April 1, 2026 and semi-annually thereafter on October 1 and April 1 of each year.

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.

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.

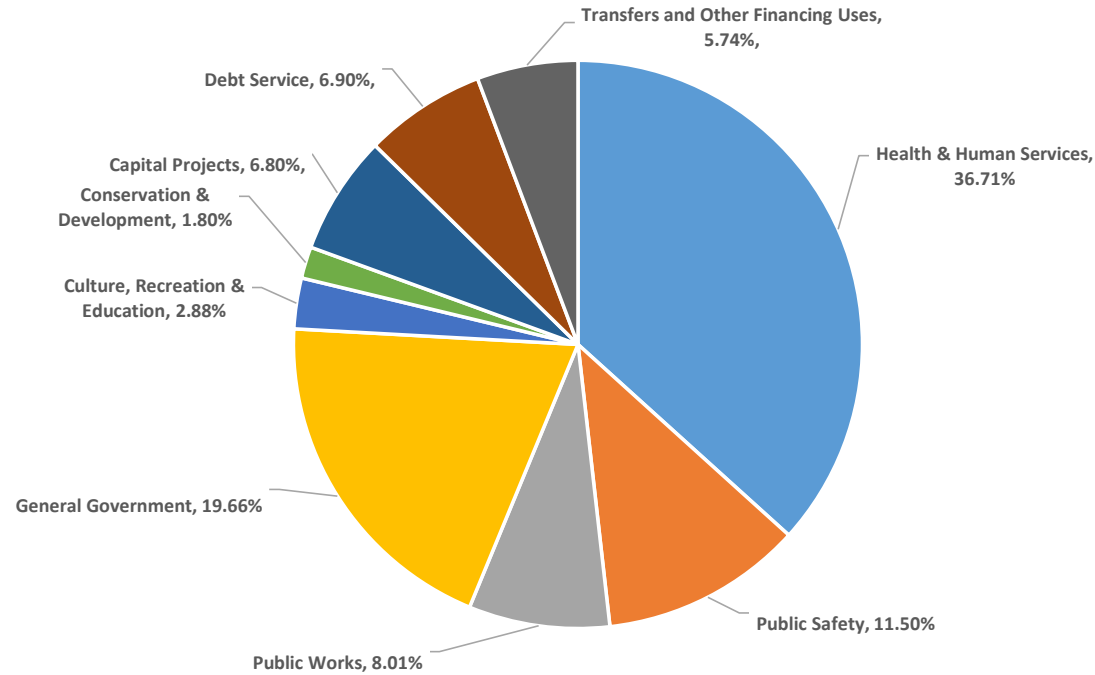
All Others

All Other Revenues	FY 2026 Adopted Budget	FY 2025 Adopted Budget	Increase (Decrease)	Percent Change
Insurance Recoveries	\$ 798,844	\$ 1,149,303	\$ (350,459)	-30.49%
Fines, Forfeits & Penalties	1,235,628	1,205,925	29,703	2.46%
Other Financing Sources	15,234,798	8,979,542	6,255,256	69.66%
Interest and Penalties on Taxes	317,800	317,800	-	0.00%
Investments and Interest	2,135,600	2,005,600	130,000	6.48%
Miscellaneous	588,516	397,189	191,327	48.17%
Debt Premium/Donations	297,887	260,251	37,636	14.46%
Real Estate Transfer Fees	201,000	180,000	21,000	11.67%
Rental Income	98,464	96,464	2,000	2.07%
Property Sales	85,905	80,905	5,000	6.18%
Behavioral Health Program	100,000	165,000	(65,000)	-39.39%
Managed Forest Lands	98,343	63,000	35,343	56.10%
Payment in Lieu of Tax (PILOT)	20,000	20,100	(100)	-0.50%
Other Taxes	220	220	-	0.00%
	<u>\$ 21,213,005</u>	<u>\$ 14,921,299</u>	<u>\$ 6,291,706</u>	<u>42.17%</u>

ANALYSIS OF EXPENDITURES BY FUNCTION

Analysis of Expenditures by Function

2026 Adopted Budget Expenditures by Function



Expenditures by Function	FY 2026 Adopted Budget	FY 2025 Adopted Budget	Increase (Decrease)	Percent Change
Health & Human Services	\$ 57,637,198	\$ 54,923,966	\$ 2,713,233	4.94%
Public Safety	18,055,166	17,468,053	587,113	3.36%
Public Works	12,574,483	12,176,729	397,753	3.27%
General Government	30,860,559	29,624,910	1,235,649	4.17%
Culture, Recreation & Education	4,523,257	4,553,964	(30,706)	-0.67%
Conservation & Development	2,830,609	2,818,519	12,090	0.43%
Capital Projects	10,678,615	11,022,165	(343,551)	-3.12%
Debt Service	10,833,695	10,235,229	598,467	5.85%
Transfers and Other Financing Uses	9,012,118	8,884,245	127,873	1.44%
	<u>\$ 157,005,699</u>	<u>\$ 151,707,779</u>	<u>\$ 5,297,920</u>	<u>3.49%</u>

Analysis of Expenditures by Function

Health and Human Services expenditures increased by \$2,713,233 or 4.94%.

- Human Services-Community increased \$1.60 million driven primarily by wages and benefits of \$984,750. Other significant increases were contracted services for Community Comprehensive Services \$678,000 and Crisis \$130,000. Youth Aids truancy program expenses increased \$180,000 and Family Services expenses by \$75,000. These increase expenses were offset in part by reduced capital outlay in the amount of (\$148,000) and FSET contracts and program expenses of (\$321,500).
- Norwood expenses increased approximately \$800,000. Wages and benefits increased \$825,000. This is reflective of increases in budgeted FTE's year over year by of 4.80 in addition to adopted changes in nursing compensation in 2025. Increased personnel expenses were offset slightly with reductions in operating supply expenses from nursing (\$12,000), dietary (\$8,000), and maintenance (\$8,400). Administration had a slight increase to supplies of \$4,300. Contractual service costs decreased for nursing (\$28,000) and maintenance utility expenses (\$20,000). Housekeeping, laundry and other contract service agreements increased by \$31,000. Administration contracted services increased \$15,000.
- Edgewater Haven increased \$318,500 mainly due to increased wages and benefits of \$261,000. Other notable increases were from contractual services in the following departments: Nursing \$6,000, housekeeping & laundry \$15,500, maintenance including utilities \$13,200, and administration \$95,600. Increases are offset by reductions to operating supply expenses including (\$59,000) for bed tax license costs and (\$15,000) for nursing operating supplies.
- Public Health decreased approximately (\$32,000). The net decrease in expense is attributed to decreases in operating supplies (\$133,500), and contractual services (\$3,250) that are offset by increases to wage and benefit expense of approximately \$104,000.
- Veterans increased expenses by an estimated \$23,000. Increase is due to wages and benefits of \$13,600 and Veterans relief grants/loans \$7,000.

Public Safety expenditures increased by \$587,113 or 3.36%.

- Dispatch, Emergency Management, Communications and Sheriff wages and benefits increased approximately \$656,000.
- Sheriff Property liability/insurance increased \$18,500.
- Contractual services for Sheriff transport and the jail reduced (\$474,000).
- Capital projects for Sheriff (Radio replacement, vehicle purchases) and Emergency Management increased \$237,000.
- Jail operating expenses increased \$45,000 due to the new jail being fully operational. Sheriff Admin operating expense increased \$106,000 (CO Responder requirements, Firearm/Equipment replacement).

Public Works expenditures increased by \$397,753 or 3.27%.

- Operating supplies and expense for state and local roads maintenance increased \$196,500, patrol sections increased \$426,000, and GANG maintenance increase \$56,280. Other related highway sub-departments combined for an additional net increase of \$13,500.
- Increases in repair and maintenance for operations buildings and grounds of \$81,000, insurance & rent expense \$18,000.
- Increase in liability insurance and lease agreements of \$27,000
- Reductions in machinery operations for capital equipment purchases of (\$420,000)

General Government expenditures increased by \$1,235,649 or 4.17%.

- Contractual services increased \$75,000. Increases were recognized in criminal justice \$22,000, information technology \$152,000 and all other departments combined for \$57,000. The increases were offset by decreases in maintenance utility/equipment costs (\$156,000) driven by recognized efficiencies in new jail facility.
- Operating supplies and expense decreased (\$60,000). Decreases for IT/PC replacement (\$80,000), Other Post Employment Benefits (\$100,000), and all other departments (\$9,300) were offset by increased expenses for Health Fund claims of \$65,300, Human Resources core values \$15,500, County Clerk's elections \$44,650 and IT hardware support \$5,000.
- Wages and benefits increased \$681,000. The increase is impacted by wage increases for steps and COLA. The increase also includes health insurance increases and FTE additions.
- Fixed costs increased \$387,000. Contributing to the increase is primarily risk management stop loss expense of \$154,000 and property liability insurances \$161,000. Maintenance insurance increased \$62,400. All other departments fixed insurance, rent and lease expenses totaled an increase of approximately \$9,600
- Capital Outlay increase of \$84,000 due to Coroner CIP request of \$49,000, maintenance for buildings \$25,000 and lawn equipment \$20,000 offset by a reduction of (\$10,000) from Corporation Counsel capital outlay requests.

Culture, Recreation and Education expenditures decreased by (\$30,706) or (0.67%).

- Parks had a net decrease of (\$263,500). Parks State Aid decreased for ATV/snowmobile trail maintenance by (\$340,500). It should be noted that state aid and grants offset 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 savings to the County. Parks wages and benefits increased \$70,800. Contractual services increased \$47,500 and operating supplies & expense increased \$9,000 due to the addition of a new park. Decrease of expenses for insurance (\$10,300) and capital outlay (\$30,000), and Powers Bluff fundraising expenses (\$10,000).
- UW Extension wages and benefit expense increased by approximately \$4,800. Contractual services increased \$67,600 to include a tax levy funded state contracted Foodwise position. Operating Supplies expense decreased (\$3,000).
- UW Marshfield/Wood County decreased (\$3,780) in operational expenses.
- Library aid increased approximately \$167,250 due to decrease in circulation and an increase in operating expenditures.

Conservation and Development expenditures increased by \$12,090 or 0.43%.

- Land and Water Conservation increased \$91,000 due to an increase of \$13,000 for wages and benefits, contracted services \$3,000 and increases of \$146,000 in operating and supplies expense for ARPA and other grant funded projects. A decrease of \$70,400 for 14-Mile Creek operating expenses are noted due to grant funding changes.
- Economic Development increased \$10,000 for grant expense awards in 2026.
- Expenses decreased in Planning and Zoning of approximately (\$98,500). The decrease is due to an increase in wages of \$27,600 and contracted services \$29,500, driven by a P&Z scanning project. Increases were offset by decreases in capital project expenses of about (\$84,000) and Private Sewage grant contributions (\$70,000).
- Parks expenses increased \$10,400. Wildlife Habitat and Forestry Road have a net increase of \$1,300 under contractual services. These two accounts are also non-levy and receive state aid to offset expenses. County Forest State Aids increased \$9,100 for operating supplies and expense.

Net Debt Service expenditures increased \$598,467 from \$10.24 million to 10.83 million.

The total outstanding general obligation debt at the end of 2025 of \$114,795,00 which is only 26.56% of the County's legal debt limit of \$432,268,070. The tax rate for debt service decreased from 1.3304 to 1.2879 per thousand of equalized valuation. Debt service represents 6.90% of the total budgeted expenditures.

Capital Projects funded by debt in the 2026 budget are \$4,500,000 for the following:

- \$2.73 million for 2026 Highway construction and bituminous overlays.
- \$1.78 million for 2026 various capital equipment and remodeling projects.

Health & Human Services

Health & Human Services	FY 2026 Adopted Budget	FY 2025 Adopted Budget	Increase (Decrease)	Percent Change
Public Health	\$ 4,336,052	\$ 4,368,675	\$ (32,623)	-0.75%
Veterans Service	460,964	437,966	22,997	5.25%
Human Services	32,956,305	31,352,297	1,604,008	5.12%
Aging & Disability Resource Center (ADRC)	208,192	208,190	2	0.00%
Norwood Health Care Center	11,428,953	10,628,783	800,170	7.53%
Edgewater Nursing Home	8,246,732	7,928,054	318,678	4.02%
	<u>\$ 57,637,198</u>	<u>\$ 54,923,965</u>	<u>\$ 2,713,233</u>	<u>4.94%</u>

Public Safety

Public Safety	FY 2026 Adopted Budget	FY 2025 Adopted Budget	Increase (Decrease)	Percent Change
Sheriff and Corrections	\$ 14,950,364	\$ 14,499,467	\$ 450,898	3.11%
Humane Officer	20,231	22,800	(2,569)	-11.27%
Dispatch	2,120,397	2,066,272	54,125	2.62%
Communications	286,089	279,784	6,305	2.25%
Emergency Management	678,085	599,730	78,355	13.07%
	<u>\$ 18,055,166</u>	<u>\$ 17,468,053</u>	<u>\$ 587,113</u>	<u>3.36%</u>

Public Works

Public Works	FY 2026 Adopted Budget	FY 2025 Adopted Budget	Increase (Decrease)	Percent Change
Hwy Governmental-Maintenance Fund	\$ 6,325,129	\$ 5,805,133	\$ 519,996	8.96%
Hwy Governmental-Snow Removal	992,794	990,000	2,794	0.28%
Hwy Governmental-Salt Brine	1,171	(4,800)	5,971	124.38%
Hwy Governmental-County Aid-Roads	326,618	330,037	(3,419)	-1.04%
Hwy Governmental - County Aid-Bridges	249,956	250,731	(776)	-0.31%
Hwy Machinery Fund	427,320	727,897	(300,577)	-41.29%
Hwy State Highways Maintenance	1,442,179	1,264,109	178,070	14.09%
Hwy Local Roads Maintenance	1,961,954	1,964,726	(2,772)	-0.14%
Hwy Local Roads Other Services	847,362	848,896	(1,534)	-0.18%
Capital Outlay	-	-	-	0.00%
	<u>\$ 12,574,483</u>	<u>\$ 12,176,729</u>	<u>\$ 397,753</u>	<u>3.27%</u>

General Government

General Government	FY 2026 Adopted Budget	FY 2025 Adopted Budget	Increase (Decrease)	Percent Change
Child Support	\$ 1,458,413	\$ 1,421,044	\$ 37,369	2.63%
Branch I	146,784	153,035	(6,251)	-4.08%
Branch II	146,393	140,540	5,853	4.16%
Branch III	147,170	138,598	8,572	6.18%
Register in Probate	270,135	263,591	6,544	2.48%
Branch IV	146,614	139,385	7,229	5.19%
Criminal Justice	753,047	678,976	74,071	10.91%
County Clerk	671,658	610,977	60,681	9.93%
Clerk of Courts	1,767,272	1,727,677	39,595	2.29%
Corporation Counsel	388,719	398,378	(9,659)	-2.42%
District Attorney	831,737	619,444	212,293	34.27%
Victim Witness	187,987	179,700	8,287	4.61%
Finance	615,036	594,019	21,016	3.54%
Human Resources	601,675	580,287	21,388	3.69%
Risk Management	1,009,203	847,160	162,043	19.13%
Register of Deeds	558,523	539,463	19,060	3.53%
Information Technology	3,058,586	2,765,965	292,621	10.58%
Treasurer	446,644	415,078	31,565	7.60%
Coroner	248,171	196,516	51,654	26.28%
Contingency, Initiatives, Efficiency Audits	600,000	600,000	-	0.00%
Maintenance	2,395,118	2,256,676	138,442	6.13%
Workers Comp	484,789	473,269	11,520	2.43%
PC Replacement	212,555	292,000	(79,445)	-27.21%
Employee Health Benefits Fund	13,364,332	13,143,131	221,201	1.68%
Other Post Employment Benefits (OPEB)	350,000	450,000	(100,000)	-22.22%
	<u>\$ 30,860,559</u>	<u>\$ 29,624,910</u>	<u>\$ 1,235,649</u>	<u>4.17%</u>

Culture, Recreation & Education

Culture, Recreation & Education	FY 2026 Adopted Budget	FY 2025 Adopted Budget	Increase (Decrease)	Percent Change
Parks & Forestry	\$ 2,232,941	\$ 2,145,835	\$ 87,105	4.06%
Parks State Aid	186,783	527,506	(340,723)	-64.59%
Powers Bluff	-	10,000	(10,000)	-100.00%
Parks Capital Projects	31,830	31,830	-	0.00%
Library Aid	1,281,346	1,114,083	167,263	15.01%
UW Extension	703,370	633,935	69,435	10.95%
Marshfield Fairgrounds	25,000	25,000	-	0.00%
UW Wood County Marshfield	61,988	65,775	(3,787)	-5.76%
	<u>\$ 4,523,257</u>	<u>\$ 4,553,964</u>	<u>\$ (30,706)</u>	<u>-0.67%</u>

Conservation & Development

Conservation & Development	FY 2026 Adopted Budget	FY 2025 Adopted Budget	Increase (Decrease)	Percent Change
Land/Water Conservation & Wildlife Abatement	\$ 629,935	\$ 491,477	\$ 138,458	28.17%
DATCP	309,942	282,531	27,411	9.70%
Nonmetallic Mining	47,388	45,728	1,660	3.63%
Mill Creek	200,000	200,000	-	0.00%
MDV	25,000	31,000	(6,000)	-19.35%
14 Mile Creek	-	70,420	(70,420)	-100.00%
State Wildlife Habitat	7,300	5,000	2,300	46.00%
State Forestry Road	4,000	5,000	(1,000)	-20.00%
State Forests	9,100	-	9,100	0.00%
Planning & Zoning	528,778	511,882	16,895	3.30%
Land Records	269,644	324,679	(55,035)	-16.95%
Private Sewage	252,478	312,957	(60,480)	-19.33%
Economic Development	469,700	460,500	9,200	2.00%
Payments in Lieu of Taxes (PILOT)	77,344	77,344	0	0.00%
	<u>\$ 2,830,609</u>	<u>\$ 2,818,519</u>	<u>\$ 12,090</u>	<u>0.43%</u>

Debt Services

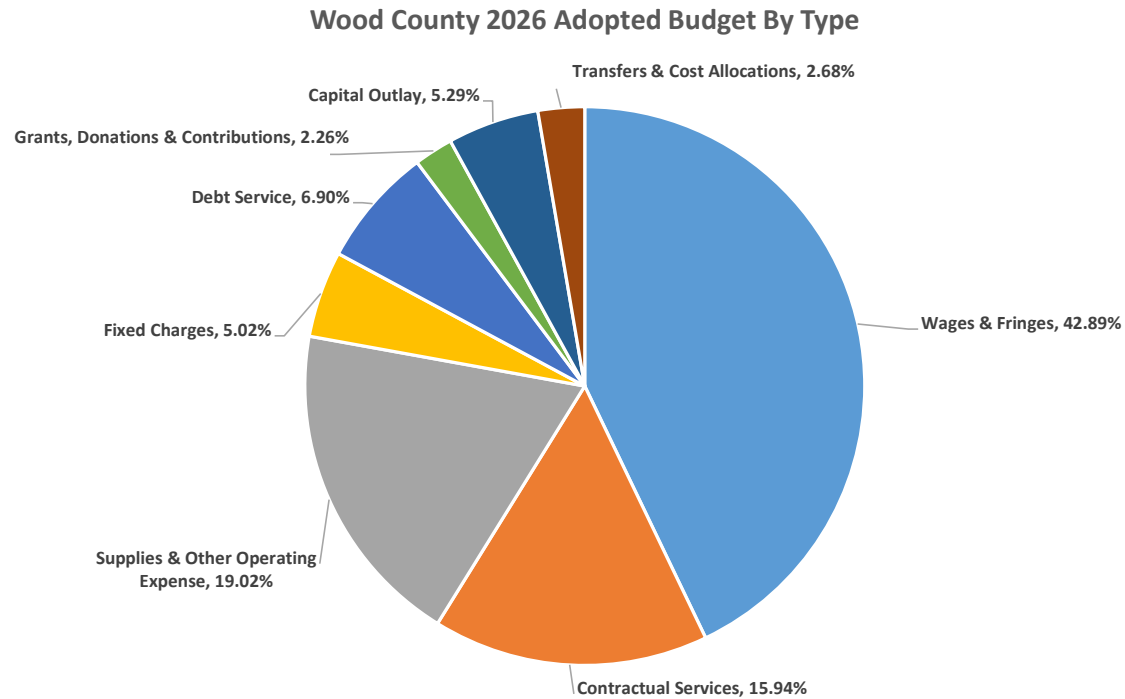
Debt Service and Debt Outstanding Issue	Outstanding at 12/31/2025	Principal & Interest Due	
		2026	2025
General Obligation Promissory Notes Issue 2016A	1,175,000	1,198,500	1,104,700
General Obligation Promissory Notes Issue 2017A	1,190,000	614,400	616,000
General Obligation Promissory Notes Issue 2018A	1,125,000	398,750	394,250
General Obligation Promissory Notes Issue 2019A	2,190,000	573,800	574,200
General Obligation Promissory Notes Issue 2020A	2,150,000	436,500	430,550
General Obligation Refund Bonds Issue 2021A	54,565,000	3,528,700	3,288,450
General Obligation Refund Bonds Issue 2022A	7,635,000	865,294	1,206,544
General Obligation Refund Bonds Issue 2023A	30,735,000	1,646,750	1,694,250
General Obligation Promissory Note Issue 2024A	9,530,000	663,750	828,450
General Obligation Promissory Note Issue 2025A	4,500,000	779,417	-
Total	<u>\$ 114,795,000</u>	10,705,860	10,137,394
Debt issuance costs		86,990	27,835
Total Debt Service cost		<u>\$ 10,792,850</u>	<u>\$ 10,165,229</u>

Outstanding Debt Limit

Total County Equalized Valuation	\$ 8,645,361,400
Legal Debt Percentage allowed	5.00%
Legal Debt Limit	<u>\$ 432,268,070</u>
General Obligation Debt	<u>\$ 114,795,000</u>
Available Debt Limit	\$ 317,473,070
Percent of Debt Limit Used	26.56%
Percent of Debt Limit Available	73.44%

ANALYSIS OF EXPENDITURES BY TYPE

Analysis of Expenditures by Type



Expenditures by Type	FY 2026 Adopted Budget	FY 2025 Adopted Budget	Increase (Decrease)	Percent Change
Wages & Fringes	\$ 67,337,236	\$ 63,690,469	\$ 3,646,767	5.73%
Contractual Services	25,021,162	24,191,890	829,272	3.43%
Supplies & Other Operating Expense	29,860,411	28,500,710	1,359,701	4.77%
Fixed Charges	7,882,136	7,444,592	437,544	5.88%
Debt Service	10,833,695	10,235,229	598,467	5.85%
Grants, Donations & Contributions	3,553,871	3,636,813	(82,942)	-2.28%
Capital Outlay	8,308,798	9,841,680	(1,532,882)	-15.58%
Transfers & Cost Allocations	4,208,390	4,166,396	41,994	1.01%
	<u>\$ 157,005,699</u>	<u>\$ 151,707,779</u>	<u>\$ 5,297,920</u>	<u>3.49%</u>

Analysis of Expenditures by Type

Wages & Fringes expenditures increased \$3,646,767 or 5.73%. Budgeted wages and fringes increased due to a combination of the items below:

- Wages increased, on average, about 2.50% as a result of annual step increases and 1.0% for the COLA to the Wood County wage plan.
- 0.25% increase in WRS retirement plan.
- 5.0% increase in health insurance premiums due to higher claims.
- Reduction of about 15% to workers compensation rates due to favorable claims and a healthy fund balance.

Contractual Services expenditures reflects an increased of \$829,272 or 3.43%.

- Primary increase are under Human Services-Community of approximately \$751,000 – specifically Community Comprehensive Services and Crisis Legal Services.
- Maintenance decreased approximately (\$156,000) mainly due to decreases in utility costs.
- Edgewater increased \$131,000 due to administrative, maintenance, nursing, and housekeeping vendor costs.
- Criminal Justice increased by approximately \$22,700 for drug testing services and other grant related expenses.
- Information Technology increased \$152,000 due to an increased amount for vendor services, support and software purchases.
- Sheriff's office decreased by approximately (\$473,500) driven by the reduced need for Sheriff transport/safekeeping of prisoners.
- Debt issuance costs for capital projects increased by \$100,000.
- UW-Extension increased by \$67,600 mainly due to an added 0.80 FTE state contracted Foodwise position
- Parks increase is approximately \$47,500. Increase in estimates are due to the addition of the new park for utilities, repairs and maintenance.
- Planning and Zoning has an increase of \$29,500. The majority of the increase is for a scanning project.
- Treasurer increased expenses of \$16,100 due to GCS software costs.
- Highway increased overall by about \$101,000 for vehicle, building and grounds expenses based upon four-year averages.
- Various departments contributed to the remaining change in budgeted contractual services year over year.

Supplies & Other Operating expenditures increased by \$1,359,701 or 4.77%. Budgeted supplies and other operating expenditure increases are due to the following:

- Health insurance projections increased by \$65,000 due to estimated claims and medical inflation.
- Sheriff's department increased \$150,000. \$73,000 for the CO Responder grant requirements, \$30,000 for equipment replacement and \$45,000 for jail operating expenses now operating fully.
- Parks and Forestry decreased approximately (\$342,000) due to ATV/snowmobile trail maintenance and general operating costs. State aid revenues offset ATV/snowmobile maintenance.
- Human Services Youth Aid program expenses increased \$195,000 mainly due to the truancy program and increased youth transportation expenses.
- Human Services Mental Health Court programing expenses increased \$10,000.

- Information Technology decreased approximately (\$75,000) due to less equipment scheduled for replacement for the PC Replacement program.
- County Clerk increased by \$44,650 primarily due to elections self-programming charges.
- Public Health decreased approximately (\$130,500) due to the lapsing of grant funding.
- Highway increased supply expenditures by approximately \$1.56 million. Increases are found under patrol sections \$426,000, GANG maintenance \$56,280, and maintenance of state roads \$193,125. These estimates are based off of 4-year averages of costs for materials. Highway capital projects increased \$865,000 for materials, labor and machinery.
- OPEB decreased (\$100,000), the estimate is based on a 4-year trend.
- Edgewater Haven decreased expenses by (\$56,655) impacted mainly by reduced bed tax expense.
- Land Water Conservation had increases in supplies expense of about \$74,000 due to ARPA and grant funded projects
- Various increases/decreases are seen in other departments that totals to the remainder.

Fixed Charges increased \$437,544 or 5.88%. The increase in fixed charges is due to the following items:

- Health fund increased for stop loss insurance premiums of \$154,000.
- Maintenance, Sheriff, Edgewater, Human Services-Community and Highway vehicle and property insurance increased approximately \$117,100.
- Risk Management increased \$160,000 for property and liability insurance premiums.
- Human Services – Community rent increases of \$6,100.

Debt Service increased by \$598,467 or 5.85% primarily due to scheduled interest and principal payments on our outstanding long-term debt. The County's legal debt limit is 432,268,070. The County's total outstanding debt is \$114,795,000 or 26.56% of the legal limit.

Grants, Donations and Contributions decreased by (\$82,942) or (2.28%). The decrease was primarily related to:

- Human Services FSET program expenses decreased approximately (\$266,000) and are offset to increases in family services kinship costs of \$75,000
- Private Sewage decreased contributions/donations by (\$70,000).
- Library aid increased by approximately \$167,250 due to a reduction in circulation and increased operating expense.
- Veterans' relief increased donations by \$7,000 on Veteran's commissioner request.
- Human Resources, UW-Marshfield, and Transportation Economic Development accounted for the estimated increase remainder of \$4,200.

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 be conducted on the second Tuesday in November. The Chairman of the Operations Committee will provide an overview of the proposed ensuing fiscal year budget and with the Committee, address comments and questions from those in attendance. The budget is then adopted by a majority vote of the County Board of Supervisors at the meeting.

2026 BUDGET CALENDAR DATES

DATE	RESPONSIBILITY	REQUIREMENT
March 2025	Finance Department	5-Year Capital Improvement Plan (CIP) Letter to Departments
April 2025	Department Heads	5-Year (CIP) Requests due to Finance Department
June 2025	Operations Committee	Review Departmental CIP requests
July 2025	Operations Committee Chair	Letter to Department Heads on budget parameters & limits

WOOD COUNTY 2026 ADOPTED BUDGET

July 2025	Finance Department	Provide Budget Instructions, parameters & assumptions to departments
August 2025	Department Heads	Department budget requests due to Finance Department
August 2025	Oversight Committees	Review & recommend approval of Department Budgets
September 2025	Operations Committee	Budget meetings with Department Heads and Chairperson of Oversight Committee
October 2025	Operations Committee	Preliminary Summary Budget Review
October 2025	Operation Committee	Budget Reconciliation and Approve Proposed Budget
10/28/2025	County Clerk	Publish Proposed Budget
11/12/2025	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 2026 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

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 2026 ADOPTED BUDGET

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

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

BUDGET STRUCTURE

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

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

Departments:	Clerk of Courts	Circuit Court Branch I
	Circuit Court Branch II	Circuit Court Branch III
	Circuit Court Branch IV	Child Support
	Corporation Counsel	Coroner
	District Attorney	County Clerk
	Finance	District Attorney
	Information Systems	Human Resources/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 2026 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 2026 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 2026 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 2025 BUDGET

On November 12, 2025; 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 2026, 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.

2026 BUDGET SUMMARY - WOOD COUNTY																
	GOVERNMENTAL FUND TYPES					INTERNAL SERVICE FUNDS					ENTERPRISE FUNDS			TRUST & AGENCY	GRAND TOTAL	BUDGET (2026/2025) % 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	12,595,352	1,458,413	-	-	14,053,765	2,395,118	13,364,332	484,789	350,000	212,555	-	-	-	-	30,860,559	4.17%
Public Safety	18,034,935	-	-	-	18,034,935	-	-	-	-	-	-	-	-	-	18,034,935	3.38%
Public Works	7,868,167	27,500	-	-	7,895,667	-	-	-	-	-	4,678,815	-	-	-	12,574,483	3.27%
Health & Human Services	4,817,247	33,164,497	-	-	37,981,744	-	-	-	-	-	-	11,428,953	8,246,732	-	57,657,429	4.93%
Culture, Recreation & Education	4,304,644	218,613	-	-	4,523,257	-	-	-	-	-	-	-	-	-	4,523,257	-0.67%
Conservation & Development	1,274,057	1,556,552	-	-	2,830,609	-	-	-	-	-	-	-	-	-	2,830,609	0.43%
Capital Projects	-	-	-	10,678,615	10,678,615	-	-	-	-	-	-	-	-	-	10,678,615	-3.12%
Debt Services	-	-	10,805,860	27,835	10,833,695	-	-	-	-	-	-	-	-	-	10,833,695	5.85%
Transfers & Other Financing Uses	373,443	8,500,000	-	-	8,873,443	(6,581)	145,256	-	-	-	-	-	-	-	9,012,118	1.44%
Total Expenditures & Other Financing Uses	49,267,845	44,925,575	10,805,860	10,706,450	115,705,730	2,388,537	13,509,588	484,789	350,000	212,555	4,678,815	11,428,953	8,246,732	-	157,005,699	3.49%
Less Revenues (Other than Property Tax):																
Taxes	637,363	8,500,000	-	-	9,137,363	-	-	-	-	-	-	-	-	-	9,137,363	2.89%
Intergovernmental revenues	12,540,732	19,322,439	-	-	31,863,171	-	-	-	-	-	-	-	-	-	31,863,171	-2.69%
Licenses & Permits	790,440	167,900	-	-	958,340	-	-	-	-	-	-	-	-	-	958,340	0.93%
Fines, Forfeits & Penalties	251,900	25,388	-	-	277,288	-	-	-	-	-	-	-	-	-	277,288	8.15%
Public Charges for Services	3,021,019	7,454,083	-	-	10,475,102	-	1,423,933	-	-	-	-	8,539,649	7,819,610	-	28,258,294	10.39%
Intergovernmental Charges for Services	4,429,923	-	-	-	4,429,923	2,339,886	11,043,000	300,000	340,000	244,745	4,558,753	414,914	-	-	23,671,221	3.00%
Miscellaneous	2,541,372	458,540	100,000	-	3,099,912	400	898,844	-	-	-	9,290	96,670	100	-	4,105,217	-1.19%
Proceeds From Long-term Borrowing	-	-	-	4,500,000	4,500,000	-	-	-	-	-	-	-	-	-	4,500,000	-55.00%
Transfers & Other Financing Sources	8,877,243	5,849	-	6,206,450	15,089,542	-	145,256	-	-	-	-	-	-	-	15,234,798	69.66%
Total Revenues & Other Financing Sources	33,089,993	35,934,199	100,000	10,706,450	79,830,641	2,340,286	13,511,033	300,000	340,000	244,745	4,568,043	9,051,233	7,819,710	-	118,005,692	3.02%
Less: Unencumbered Funds Applied (Surplus)	4,005,859	(597,358)	0	(0)	3,408,501	48,251	(1,445)	184,789	10,000	(32,190)	110,772	-	-	-	3,728,678	29.26%
Proposed County Tax Levy	\$ 12,171,993	\$ 9,588,734	\$ 10,705,860	\$ -	\$ 32,466,587	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,377,720	\$ 427,022	\$ -	\$ 35,271,329	2.89%

Outstanding Indebtedness at December 31, 2025	
General Obligation Corp Purpose Bonds Series 2016A	\$ 1,175,000
General Obligation Corp Purpose Bonds Series 2017A	1,190,000
General Obligation Corp Purpose Bonds Series 2018A	1,125,000
General Obligation Corp Purpose Bonds Series 2019A	2,190,000
General Obligation Corp Purpose Bonds Series 2020A	2,150,000
General Obligation Corp Refunding Bonds Series 2021A	54,565,000
General Obligation Corp Refunding Bonds Series 2022A	7,635,000
General Obligation Corp Refunding Bonds Series 2023A	30,735,000
General Obligation Promissory Note 2024A	9,530,000
General Obligation Promissory Note 2025A	4,500,000
	<u>\$ 114,795,000</u>

Historical Tax Levies:		Levy				Mill Rate			
		Year Levied	Budget Year	Operating	Debt	Library	Total	Operating	Debt
		2011	2012	20,800,601	770,000	740,513	22,311,114	4.5302	0.1677
		2012	2013	20,523,078	735,000	772,707	22,030,785	4.5202	0.1619
		2013	2014	20,883,929	466,267	772,860	22,123,056	4.5887	0.1025
		2014	2015	21,046,220	454,800	746,261	22,247,281	4.5914	0.0993
		2015	2016	21,612,466	970,700	805,042	23,388,208	4.6125	0.2072
		2016	2017	21,370,077	1,309,712	852,801	23,532,590	4.5343	0.2779
		2017	2018	22,027,608	2,575,612	887,103	25,490,323	4.5675	0.5341
		2018	2019	21,779,876	3,968,620	977,893	26,726,389	4.3203	0.7872
		2019	2020	22,161,958	4,385,549	1,047,953	27,595,460	4.1616	0.8235
		2020	2021	22,425,185	4,628,540	1,111,339	28,165,064	4.0949	0.8452
		2021	2022	22,849,174	6,761,400	1,111,085	30,721,659	3.9607	1.1720
		2022	2023	23,017,961	7,999,539	1,198,087	32,215,587	3.5322	1.2276
		2023	2024	23,294,185	9,218,492	1,170,533	33,683,210	3.2168	1.2730
		2024	2025	23,028,026	10,137,394	1,114,083	34,279,503	3.0221	1.3304
		2025	2026	23,284,123	10,705,860	1,281,346	35,271,329	2.8010	1.2879

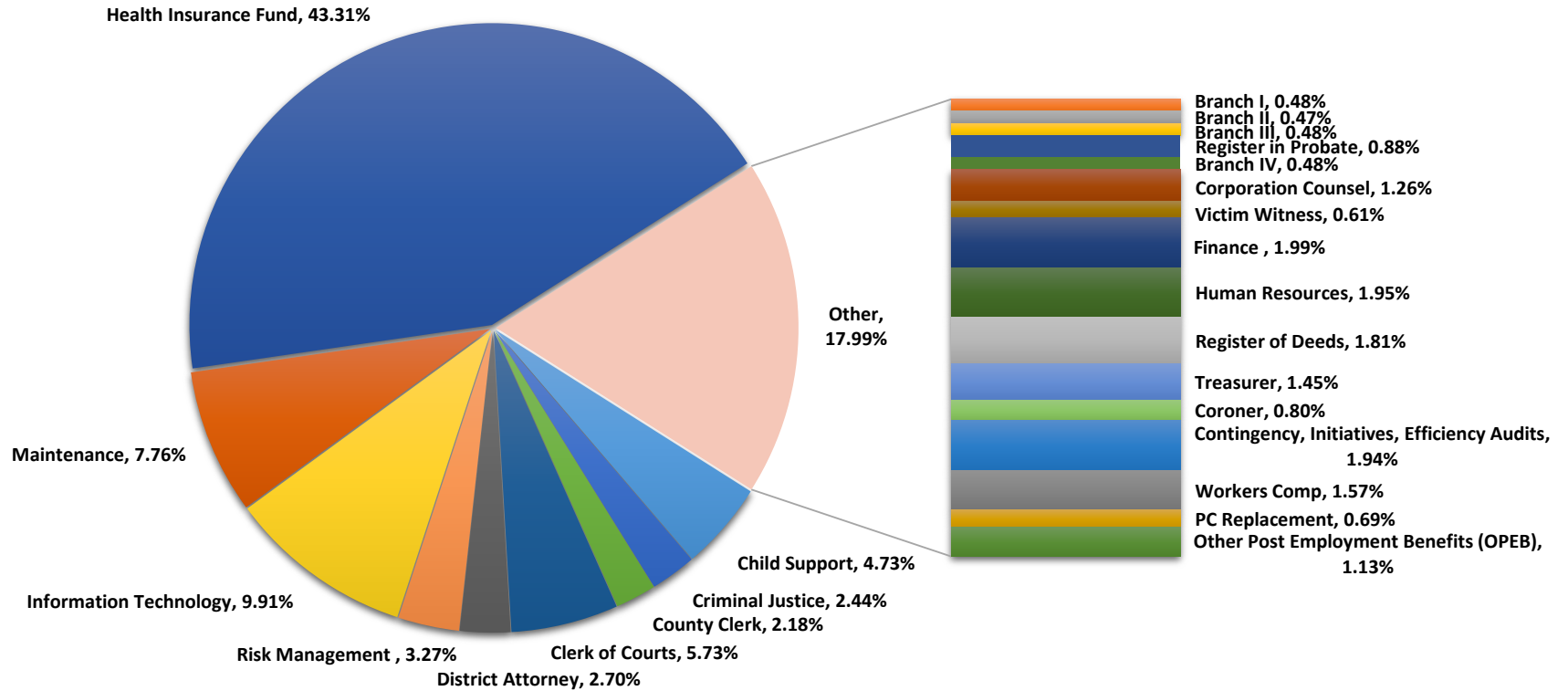
Available Fund Balances at December 31st:		2024 Actual Balance	Estimated 2025 Increase (Decrease)	2025 Projected Balance	Proposed 2026 Increase (Decrease)	2026 Projected Balance
General Fund	Undesignated	\$ 40,183,865	\$ 2,473,168	\$ 42,657,033	\$ (3,713,267)	\$ 38,943,766
General Fund	Designated	3,764,737	(119,472)	3,645,265	(403,364)	3,241,901
General Fund	Governmental Highway	815,426	(28,128)	787,299	110,772	898,070
Special Revenue Funds	Various	2,086,102	155,742	2,241,844	597,358	2,839,202
Debt Service Fund		634,658	-	634,658	(0)	634,658
Capital Projects Fund		16,169,088	(4,527,152)	11,641,936	0	11,641,936
Enterprise Fund	Edgewater	-	-	-	-	-
Enterprise Fund	Norwood	-	-	-	-	-
Enterprise Fund	Highway	(1,441,705)	(737,360)	(2,179,065)	(110,772)	(2,289,837)
Internal Service Fund	Workers Comp	2,528,420	(24,158)	2,504,263	(184,789)	2,319,474
Internal Service Fund	Health Insurance	8,799,433	(280,822)	8,518,611	1,445	8,520,056
Internal Service Fund	Building Maintenance	660,359	202,829	863,189	(48,251)	814,938
Internal Service Fund	Other Post Employment Benefits	2,739,126	150,000	2,889,126	(10,000)	2,879,126
Internal Service Fund	PC Replacement	280,774	(40,653)	240,122	32,190	272,312
Trust and Agency Funds	Land Conservation Trust	28,963	-	28,963	-	28,963
		<u>\$ 77,249,248</u>	<u>\$ (2,776,005)</u>	<u>\$ 74,473,243</u>	<u>\$ (3,728,678)</u>	<u>\$ 70,744,565</u>

Notice is further given that a detailed copy of this budget is on file in the County Clerk's Office, and is open for public inspection. Given under my hand and official seal at the Courthouse in the City of Wisconsin Rapids, Wisconsin, this 28th day of October, A.D. 2025.

2025 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	11,588,790	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%

GENERAL GOVERNMENT

Wood County 2026 Adopted Budget Expenditures General Government



General Government Percentage of total 2026 Adopted Budget Expenditures by Function

19.66%

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

<u>Department: 99 - General County</u>	2026 Budget Summary					
	9901 - General- Various	9905 - General- Contingency	2026 Total	Change %	Change \$	2025 Budget
Revenue / Funding Source						
41 - Taxes						
43 - Intergovernmental Revenues	6,071,078		6,071,078	+2.26%	134,194	5,936,885
48 - Miscellaneous Revenues	2,202,336		2,202,336	+8.81%	178,335	2,024,001
49 - Other Financing Sources	8,500,000		8,500,000	+2.41%	200,000	8,300,000
Revenue / Funding Source Total	16,773,414		16,773,414	+3.15%	512,529	16,260,886
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	(16,773,414)	600,000	(16,173,414)	+3.27%	(512,529)	(15,660,886)



Department Operating Budget Summary

Department: 9904 - Ho-Chunk Donations	2026 Budget Summary				
	9904 - General-Ho Chunk Donations	2026 Total	Change %	Change \$	2025 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
99 - General County Total	0	0	0.00%	0	0



Department Operating Budget Summary

Department: 95 - OPEB	2026 Budget Summary				
	9500 - OPEB	2026 Total	Change %	Change \$	2025 Budget
Revenue / Funding Source					
47 - Intergov. Charges for Services	340,000	340,000	-24.44%	(110,000)	450,000
Revenue / Funding Source Total	340,000	340,000	-24.44%	(110,000)	450,000
Expense / Expenditure					
300 - Supplies and Expense	350,000	350,000	-22.22%	(100,000)	450,000
Expense / Expenditure Total	350,000	350,000	-22.22%	(100,000)	450,000
Beginning Carryover	2,889,126	2,889,126	7.92%	212,073	2,677,053
Ending Carryover	2,879,126	2,879,126	7.55%	202,073	2,677,053
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

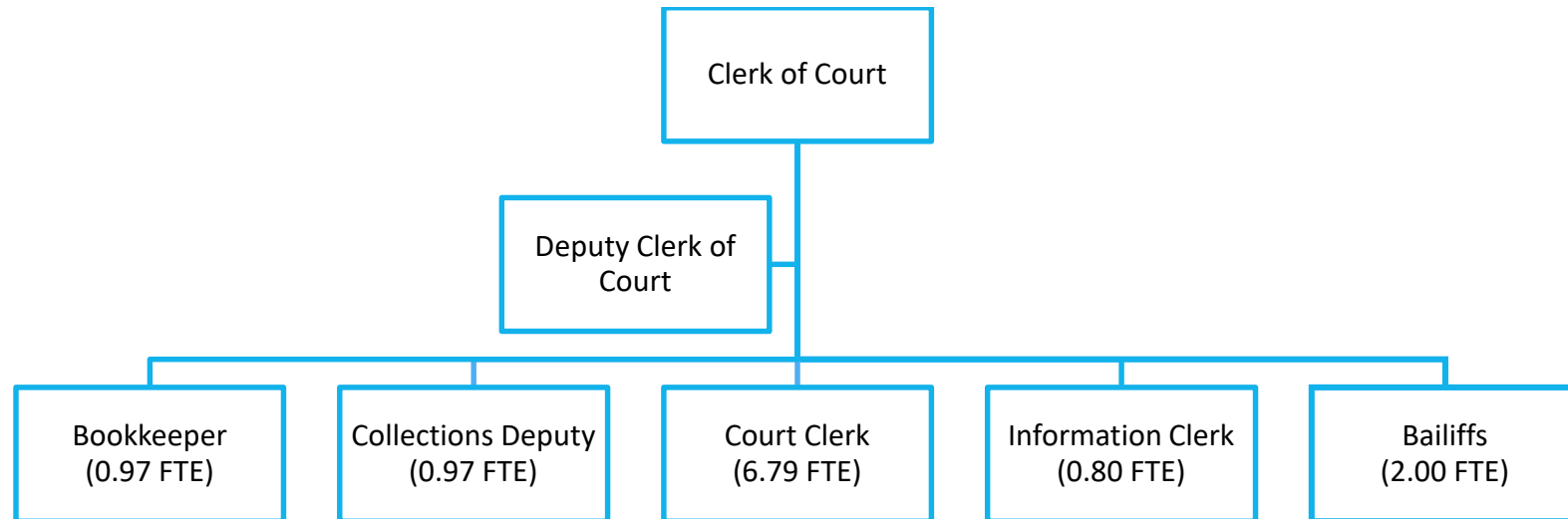
Storage of all records has become a serious issue for the courts. As space becomes a rare commodity and file storage continues to grow, plans must be put in place to use technology to deal with this issue. Current storage of records to comply with state statutes and court rules demand continual attention.

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)	2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
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	12.47	12.22	9.50	11.27	11.09	10.46	11.40	11.40
Total	13.47	13.47	13.47	13.22	10.50	12.27	12.09	11.46	12.40	12.40



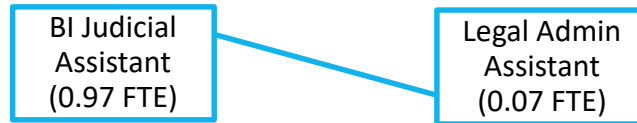
Department Operating Budget Summary

Department: 07 - Clerk of Courts	2026 Budget Summary						
	0702 - Clerk Of Courts-Divorce Mediation	0703 - Clerk Of Courts	0704 - Clerk Of Courts-Family Court	2026 Total	Change %	Change \$	2025 Budget
Revenue / Funding Source							
43 - Intergovernmental Revenues		196,530		196,530	+17.18%	28,812	167,718
45 - Fines, Forfeits and Penalties		228,200		228,200	0.00%	0	228,200
46 - Public Charges for Services	10,000	251,000		261,000	+0.08%	200	260,800
47 - Intergov. Charges for Services		9,000	4,000	13,000	+1.96%	250	12,750
48 - Miscellaneous Revenues		600		600	0.00%	0	600
Revenue / Funding Source Total	10,000	685,330	4,000	699,330	+4.37%	29,262	670,068
Expense / Expenditure							
100 - Personnel Services		977,074		977,074	+3.08%	29,180	947,893
200 - Contractual Services		591,100	70,456	661,556	+1.38%	9,000	652,556
300 - Supplies and Expense	20,000	30,666		50,666	+1.28%	642	50,024
500 - Fixed Charges		77,976		77,976	+1.00%	773	77,203
Expense / Expenditure Total	20,000	1,676,816	70,456	1,767,272	+2.29%	39,595	1,727,677
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	991,486	66,456	1,067,942	+0.98%	10,334	1,057,609

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)	2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
Total	1.04	1.04	1.03	4.65	4.72	4.72	4.72	4.69	4.69	4.55



Department Operating Budget Summary

Department: 03 - Branch I	2026 Budget Summary				
	0301 - Branch I	2026 Total	Change %	Change \$	2025 Budget
Revenue / Funding Source					
43 - Intergovernmental Revenues	85,530	85,530	+50.85%	28,830	56,700
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	86,330	86,330	+50.14%	28,830	57,500
Expense / Expenditure					
100 - Personnel Services	88,083	88,083	-2.98%	(2,706)	90,788
200 - Contractual Services	9,600	9,600	+9.71%	850	8,750
300 - Supplies and Expense	8,750	8,750	-33.71%	(4,450)	13,200
500 - Fixed Charges	40,351	40,351	+0.14%	55	40,296
Total Operating Expenditures	146,784	146,784	-4.08%	(6,251)	153,035
Beginning Carryover	0	0	0.00%	0	0
Ending Carryover	0	0	0.00%	0	0
03 - Branch I Total	60,454	60,454	-36.72%	(35,081)	95,535

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)	2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
Total	1.04	1.04	1.03	1.05	1.05	1.05	1.05	1.02	1.04	0.97



Department Operating Budget Summary

Department: 04 - Branch II	2026 Budget Summary				
	0401 - Branch II	2026 Total	Change %	Change \$	2025 Budget
Revenue / Funding Source					
43 - Intergovernmental Revenues	85,530	85,530	+50.85%	28,830	56,700
46 - Public Charges for Services	800	800	0.00%	0	800
Revenue / Funding Source Total	86,330	86,330	+50.14%	28,830	57,500
Expense / Expenditure					
100 - Personnel Services	94,133	94,133	+3.86%	3,496	90,637
200 - Contractual Services	9,410	9,410	+26.99%	2,000	7,410
300 - Supplies and Expense	7,170	7,170	+5.13%	350	6,820
500 - Fixed Charges	35,679	35,679	+0.02%	7	35,672
Expense / Expenditure Total	146,392	146,392	+4.16%	5,852	140,540
Beginning Carryover	0	0	0.00%	0	0
Ending Carryover	0	0	0.00%	0	0
04 - Branch II Total	60,062	60,062	-27.67%	(22,978)	83,040

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.

BIII Judicial
Assistant
(0.97 FTE)

Legal Admin
Assistant
(0.09 FTE)



Number of Positions (FTE)	2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
Total	1.06	1.03	1.03	1.05	1.05	1.05	1.05	1.08	1.08	1.08



Department Operating Budget Summary

Department: 05 - Branch III	2026 Budget Summary				
	0501 - Branch III	2026 Total	Change %	Change \$	2025 Budget
Revenue / Funding Source					
43 - Intergovernmental Revenues	85,530	85,530	+50.85%	28,830	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	86,330	86,330	+50.14%	28,830	57,500
Expense / Expenditure					
100 - Personnel Services	93,242	93,242	+7.57%	6,565	86,677
200 - Contractual Services	8,550	8,550	+30.53%	2,000	6,550
300 - Supplies and Expense	5,925	5,925	0.00%	0	5,925
500 - Fixed Charges	39,452	39,452	+0.02%	7	39,445
Expense / Expenditure Total	147,170	147,170	+6.18%	8,572	138,598
Beginning Carryover	0	0	0.00%	0	0
Ending Carryover	0	0	0.00%	0	0
05 - Branch III Total	60,840	60,840	-24.98%	(20,258)	81,098

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.

BIV Judicial
Assistant
(0.97 FTE)

Legal Admin
Assistant
(0.09 FTE)



Number of Positions (FTE)	2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
Total	1.06	1.04	1.03	1.05	0.00	0.00	0.00	0.00	0.00	0.00



Department Operating Budget Summary

2026 Budget Summary					
Department: 34 - Branch IV	3401 - Branch IV	2026 Total	Change %	Change \$	2025 Budget
Revenue / Funding Source					
43 - Intergovernmental Revenues	85,530	85,530	+50.85%	28,830	56,700
46 - Public Charges for Services	800	800	0.00%	0	800
Revenue / Funding Source Total	86,330	86,330	+50.14%	28,830	57,500
Expense / Expenditure					
100 - Personnel Services	93,493	93,493	+6.14%	5,409	88,084
200 - Contractual Services	9,000	9,000	+28.57%	2,000	7,000
300 - Supplies and Expense	7,700	7,700	0.00%	0	7,700
500 - Fixed Charges	36,420	36,420	-0.49%	(180)	36,600
Expense / Expenditure Total	146,614	146,614	+5.19%	7,229	139,385
Beginning Carryover	0	0	0.00%	0	0
Ending Carryover	0	0	0.00%	0	0
34 - Branch IV Total	60,284	60,284	-26.38%	(21,601)	81,885

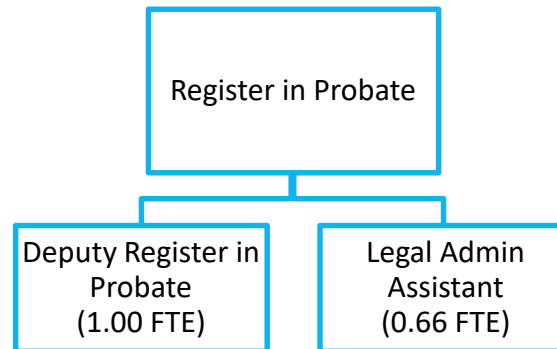
REGISTER IN PROBATE

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)	2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
Total	2.66	2.72	3.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00



Department Operating Budget Summary

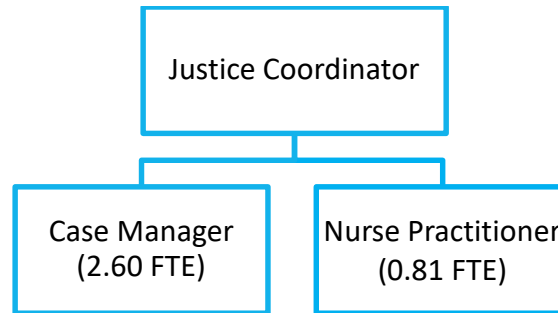
Department: 33 - Register in Probate	2026 Budget Summary				
	3301 - Register in Probate	2026 Total	Change %	Change \$	2025 Budget
Revenue / Funding Source					
45 - Fines, Forfeits and Penalties	1,700	1,700	0.00%	0	1,700
46 - Public Charges for Services	28,600	28,600	0.00%	0	28,600
Revenue / Funding Source Total	30,300	30,300	0.00%	0	30,300
Expense / Expenditure					
100 - Personnel Services	245,420	245,420	+2.95%	7,037	238,383
200 - Contractual Services	2,150	2,150	-15.69%	(400)	2,550
300 - Supplies and Expense	7,410	7,410	-0.67%	(50)	7,460
500 - Fixed Charges	15,154	15,154	-0.28%	(43)	15,197
Expense / Expenditure Total	270,135	270,135	+2.48%	6,544	263,591
Beginning Carryover	0	0	0.00%	0	0
Ending Carryover	0	0	0.00%	0	0
33 - Register in Probate Total	239,835	239,835	+2.81%	6,544	233,291

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)	2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
Total	4.41	4.00	3.35	3.00	2.97	1.00	0.50	0	0	0



Department Operating Budget Summary

<u>Department: 35 - Criminal Justice</u>	2026 Budget Summary					
	3501 - Criminal Justice - Administration	3502 - Criminal Justice - Drug Court	2026 Total	Change %	Change \$	2025 Budget
Revenue / Funding Source						
43 - Intergovernmental Revenues	313,183	170,664	483,847	-1.56%	(7,672)	491,519
46 - Public Charges for Services		11,000	11,000	+37.50%	3,000	8,000
47 - Intergov. Charges for Services		0	0	0.00%	0	0
Revenue / Funding Source Total	313,183	181,664	494,847	-0.94%	(4,672)	499,519
Expense / Expenditure						
100 - Personnel Services	340,670	147,348	488,018	+12.50%	54,224	433,794
200 - Contractual Services	140,002	101,146	241,148	+10.41%	22,746	218,402
300 - Supplies and Expense	1,810	9,500	11,310	-22.13%	(3,215)	14,525
500 - Fixed Charges	4,860	7,711	12,571	+2.58%	317	12,254
Expense / Expenditure Total	487,342	265,705	753,047	+10.91%	74,071	678,976
Beginning Carryover	0	0	0	0.00%	0	0
Ending Carryover	0	0	0	0.00%	0	0
35 - Criminal Justice Total	174,159	84,041	258,200	+43.88%	78,743	179,457

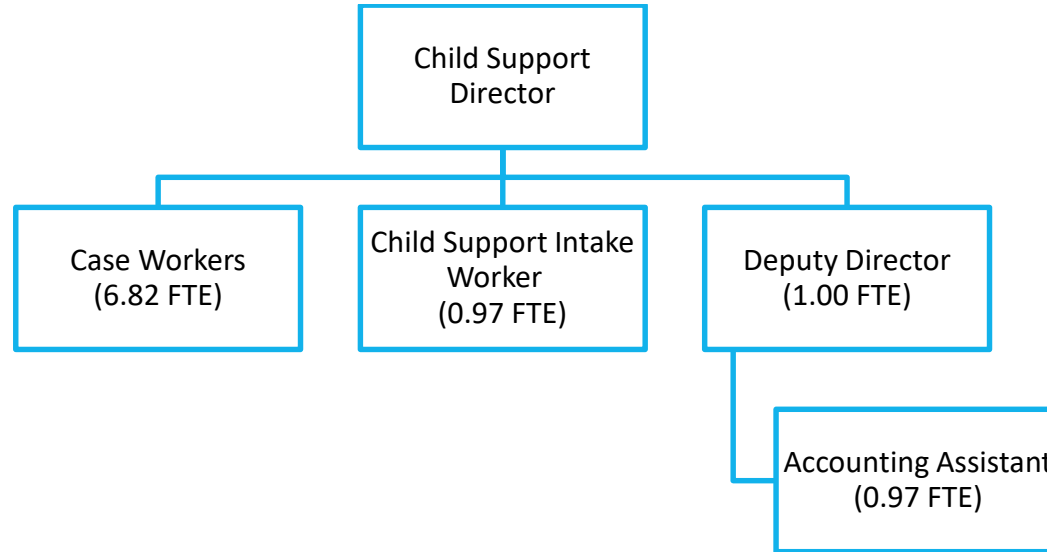
CHILD SUPPORT

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)	2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
Total	10.76	10.76	10.76	10.76	10.79	10.79	10.78	11.01	10.81	10.91



Department Operating Budget Summary

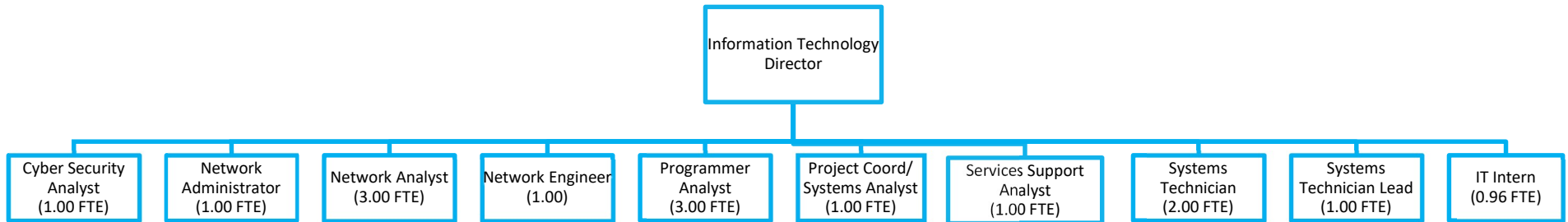
<u>Department: 02 - Child Support</u>	2026 Budget Summary					
	0201 - Child Support	0202 - Child Support - 5 County	2026 Total	Change %	Change \$	2025 Budget
Revenue / Funding Source						
41 - Taxes						
43 - Intergovernmental Revenues	1,185,631	190,000	1,375,631	+0.65%	8,936	1,366,695
46 - Public Charges for Services	13,330		13,330	+2.30%	300	13,030
Revenue / Funding Source Total	1,198,961	190,000	1,388,961	+0.67%	9,236	1,379,725
Expense / Expenditure						
100 - Personnel Services	1,081,926		1,081,926	+4.13%	42,927	1,039,000
200 - Contractual Services	102,024	190,000	292,024	+0.67%	1,940	290,084
300 - Supplies and Expense	42,514		42,514	-15.32%	(7,692)	50,206
500 - Fixed Charges	41,948		41,948	+0.46%	194	41,754
Expense / Expenditure Total	1,268,413	190,000	1,458,413	+2.63%	37,369	1,421,044
Beginning Carryover	0	0	0	0.00%	0	0
Ending Carryover	0	0	0	0.00%	0	0
02 - Child Support Total	69,452	0	69,452	+68.09%	28,133	41,319

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)	2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
Total	15.96	14.96	13.96	13.44	12.79	11.96	11.50	11.13	11.13	11.13



Department Operating Budget Summary

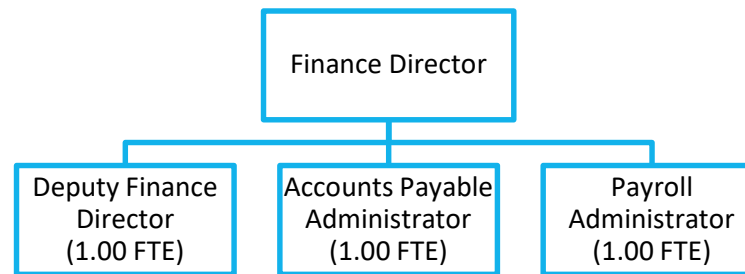
Department: 27 - Information Technology	2026 Budget Summary						
	2701 - IT	2702 - IT-Voice Over IP	2703 - IT-PC Replacement	2026 Total	Change %	Change \$	2025 Budget
Revenue / Funding Source							
47 - Intergov. Charges for Services	400	122,000	244,745	367,145	+1.28%	4,640	362,505
Revenue / Funding Source Total	400	122,000	244,745	367,145	+1.28%	4,640	362,505
Expense / Expenditure							
100 - Personnel Services	1,740,680			1,740,680	+8.16%	131,322	1,609,358
200 - Contractual Services	875,008	38,700		913,708	+19.99%	152,230	761,478
300 - Supplies and Expense	79,700	171,600	212,555	463,855	-13.89%	(74,795)	538,650
500 - Fixed Charges	152,898			152,898	+2.98%	4,418	148,480
Expense / Expenditure Total	2,848,286	210,300	212,555	3,271,141	+6.97%	213,176	3,057,965
Beginning Carryover	0	94,709	480,026	574,735	1.49%	8,457	566,278
Ending Carryover	0	6,409	512,216	518,625	21.78%	92,742	425,883
27 - Information Technology Total	2,847,886	0	0	2,847,886	+11.46%	292,821	2,555,065

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)	2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
Total	4.00	4.00	4.00	4.00	4.00	4.00	4.00	3.25	2.25	2.25



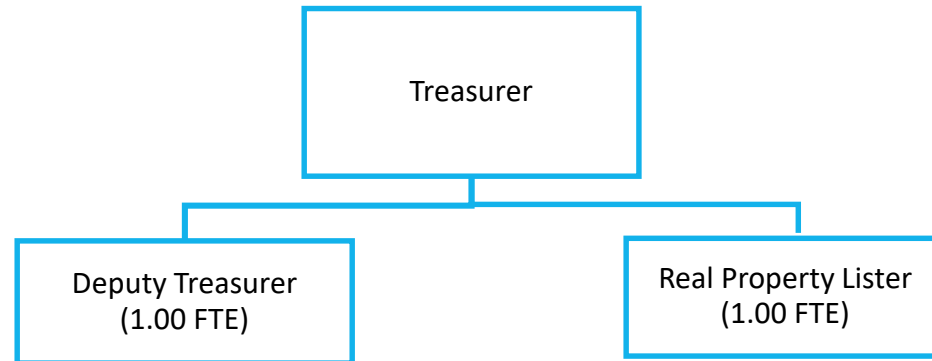
Department Operating Budget Summary

<u>Department: 14 - Finance</u>	2026 Budget Summary				
	1401 - Finance- Administration	2026 Total	Change %	Change \$	2025 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	492,043	492,043	+3.21%	15,313	476,730
200 - Contractual Services	95,172	95,172	+5.80%	5,215	89,958
300 - Supplies and Expense	7,085	7,085	+6.78%	450	6,635
500 - Fixed Charges	20,735	20,735	+0.19%	39	20,696
600 - Debt Service		0	0.00%	0	0
Expense / Expenditure Total	615,036	615,036	+3.54%	21,016	594,019
Beginning Carryover	0	0	0.00%	0	0
Ending Carryover	0	0	0.00%	0	0
14 - Finance Total	614,636	614,636	+3.54%	21,016	593,619

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)	2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
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	2.00	2.97	2.97	2.97	2.97	2.78	3.22	3.84
Total	3.00	3.00	3.00	3.97	3.97	3.97	3.97	3.78	4.22	4.84



Department Operating Budget Summary

Department: 28 - Treasurer	2026 Budget Summary				
	2801 - Treasurer	2026 Total	Change %	Change \$	2025 Budget
Revenue / Funding Source					
41 - Taxes	416,143	416,143	+9.28%	35,343	380,800
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	450,843	450,843	+8.51%	35,343	415,500
Expense / Expenditure					
100 - Personnel Services	307,710	307,710	+4.05%	11,976	295,734
200 - Contractual Services	69,113	69,113	+30.48%	16,143	52,970
300 - Supplies and Expense	33,300	33,300	+11.74%	3,500	29,800
500 - Fixed Charges	36,520	36,520	-0.15%	(54)	36,574
Expense / Expenditure Total	446,644	446,644	+7.60%	31,565	415,078
Beginning Carryover	0	0	0.00%	0	0
Ending Carryover	0	0	0.00%	0	0
28 - Treasurer Total	(4,199)	(4,199)	-896.01%	(3,778)	(422)

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.

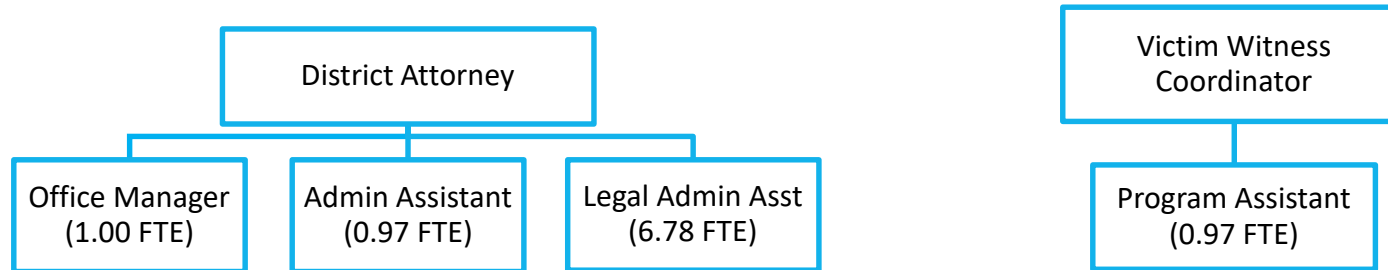
The District Attorney's Office receives referrals from the various agencies in Wood County, including all law enforcement agencies, Human Services, Child Support and the Department of Justice. It is the responsibility of the office to review referrals and take appropriate action by way of deferrals, 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)	2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
District Attorney	8.75	6.79	6.79	6.79	9.70	9.70	6.78	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	10.69	8.73	8.73	8.73	11.64	11.64	8.72	5.82	5.82	5.82



Department Operating Budget Summary

<u>Department: 11 - District Attorney</u>	2026 Budget Summary				
	1101 - District Attorney	2026 Total	Change %	Change \$	2025 Budget
Revenue / Funding Source					
45 - Fines, Forfeits and Penalties	10,500	10,500	0.00%	0	10,500
46 - Public Charges for Services	19,500	19,500	+105.26%	10,000	9,500
47 - Intergov. Charges for Services	550	550	0.00%	0	550
Revenue / Funding Source Total	30,550	30,550	+48.66%	10,000	20,550
Expense / Expenditure					
100 - Personnel Services	764,083	764,083	+38.51%	212,426	551,658
200 - Contractual Services	20,100	20,100	0.00%	0	20,100
300 - Supplies and Expense	19,200	19,200	0.00%	0	19,200
500 - Fixed Charges	28,353	28,353	-0.47%	(133)	28,486
Expense / Expenditure Total	831,737	831,737	+34.27%	212,293	619,444
Beginning Carryover	0	0	0.00%	0	0
Ending Carryover	0	0	0.00%	0	0
11 - District Attorney Total	801,187	801,187	+33.78%	202,293	598,894



Department Operating Budget Summary

<u>Department: 32 - Vicitim Witness</u>	2026 Budget Summary				
	3201 - Victim Witness	2026 Total	Change %	Change \$	2025 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	173,834	173,834	+4.32%	7,206	166,628
200 - Contractual Services	1,450	1,450	0.00%	0	1,450
300 - Supplies and Expense	5,424	5,424	+26.15%	1,124	4,300
500 - Fixed Charges	7,278	7,278	-0.60%	(44)	7,322
Expense / Expenditure Total	187,987	187,987	+4.61%	8,287	179,700
Beginning Carryover	0	0	0.00%	0	0
Ending Carryover	0	0	0.00%	0	0
32 - Vicitim Witness Total	103,987	103,987	+8.66%	8,287	95,700

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.

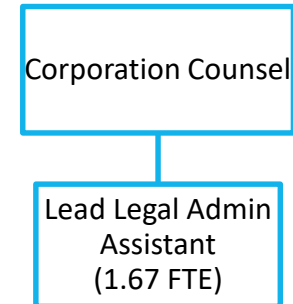
- Prosecute mental and alcohol commitments.
- Pursue guardianships and protective placements when requested by County social workers.

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)	2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
Total	2.67	2.67	2.47	2.47	2.57	2.57	2.87	2.94	1.97	1.97



Department Operating Budget Summary

Department: 09 - Corporation Counsel	2026 Budget Summary				
	0901 - Corporation Counsel	2026 Total	Change %	Change \$	2025 Budget
Revenue / Funding Source					
46 - Public Charges for Services	7,000	7,000	+7.69%	500	6,500
47 - Intergov. Charges for Services	8,500	8,500	+214.81%	5,800	2,700
Revenue / Funding Source Total	15,500	15,500	+68.48%	6,300	9,200
Expense / Expenditure					
100 - Personnel Services	331,300	331,300	+0.31%	1,019	330,281
200 - Contractual Services	32,230	32,230	-0.71%	(230)	32,460
300 - Supplies and Expense	12,150	12,150	-3.95%	(500)	12,650
500 - Fixed Charges	13,039	13,039	+0.40%	52	12,987
Total Operating Expenditures	388,719	388,719	+0.09%	341	388,378
800 - Capital Outlay	0	0	-100.00%	(10,000)	10,000
Expense / Expenditure Total	388,719	388,719	-2.42%	(9,659)	398,378
Beginning Carryover	0	0	0.00%	0	0
Ending Carryover	0	0	0.00%	0	0
09 - Corporation Counsel Total	377,362	377,362	-4.10%	(15,959)	389,178

REGISTER OF DEEDS

Statement of Purpose

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

Programs and Services

Record Documents

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

Register, File, Index and Maintain records

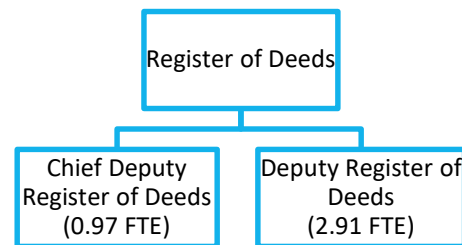
Must register, file, index and maintain the following records:

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

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

Return original documents as instructed Wisconsin Statue 59.43

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



Number of Positions (FTE)	2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
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	3.88	3.84	3.84	3.84	3.84	3.84	3.84	3.84	3.84
Total	4.88	4.88	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	2026 Budget Summary				
	2401 - Register Of Deeds	2026 Total	Change %	Change \$	2025 Budget
Revenue / Funding Source					
41 - Taxes	201,000	201,000	+11.67%	21,000	180,000
46 - Public Charges for Services	361,800	361,800	+1.34%	4,800	357,000
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	564,300	564,300	+4.79%	25,800	538,500
Expense / Expenditure					
100 - Personnel Services	442,509	442,509	+3.38%	14,449	428,060
200 - Contractual Services	78,991	78,991	+6.12%	4,553	74,438
300 - Supplies and Expense	11,085	11,085	0.00%	0	11,085
500 - Fixed Charges	25,937	25,937	+0.22%	58	25,879
Expense / Expenditure Total	558,523	558,523	+3.53%	19,060	539,463
Beginning Carryover	0	0	-100.00%	(2,387)	2,387
Ending Carryover	0	0	0.00%	0	0
24 - Register of Deeds Total	(5,777)	(5,777)	-305.68%	(4,353)	(1,424)

COUNTY CLERK

Statement of Purpose

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

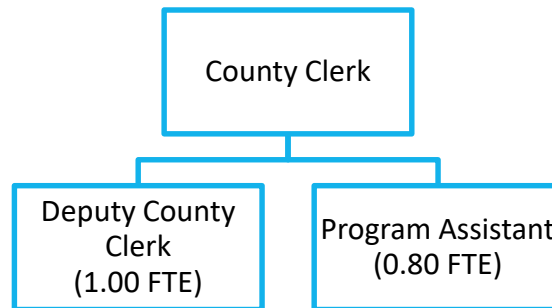
The County Clerk issues marriage licenses, declarations of domestic partnerships, temporary car license plates, timber cutting permits and distributes the state dog licenses to local municipal treasurers. The Clerk accepts applications for Passports. This department is the filing agent for Farmland Preservation 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)	2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
Elected	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Non-Represented	1.80	1.77	1.75	1.74	1.94	1.94	1.94	1.94	2.40	2.40
Total	2.80	2.77	2.75	2.74	2.94	2.94	2.94	2.94	3.40	3.40



Department Operating Budget Summary

Department: 06 - County Clerk	2026 Budget Summary							
	0601 - County Clerk Administration	0602 - County Clerk Postage Meter	0603 - County Clerk Elections	0605 - Committees & Commissions	2026 Total	Change %	Change \$	2025 Budget
Revenue / Funding Source								
44 - Licenses and Permits	19,700				19,700	0.00%	0	19,700
46 - Public Charges for Services	36,900		5,375		42,275	+10.45%	4,000	38,275
47 - Intergov. Charges for Services	0				0	0.00%	0	0
Revenue / Funding Source Total	56,600		5,375		61,975	+6.90%	4,000	57,975
Expense / Expenditure								
100 - Personnel Services	278,541		1,756	147,529	427,826	+5.05%	20,553	407,273
200 - Contractual Services	6,980			3,410	10,390	-7.15%	(800)	11,190
300 - Supplies and Expense	14,275	8,400	109,850	56,100	188,625	+31.01%	44,650	143,975
500 - Fixed Charges	42,082	6,000			48,082	-0.94%	(457)	48,539
Expense / Expenditure Total	341,878	14,400	111,606	207,039	674,923	+10.47%	63,946	610,977
Beginning Carryover	0	0	258,824	0	258,824	9.06%	21,496	237,328
Ending Carryover	0	0	227,593	0	227,593	-9.32%	(23,404)	250,997
06 - County Clerk Total	285,278	14,400	75,000	207,039	581,717	+2.66%	15,046	566,671

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

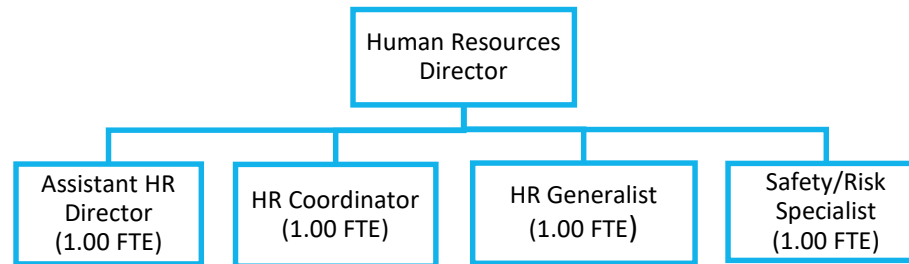
In keeping with this Mission, the Wood County Human Resources Department is committed to:

- 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, 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)	2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
Total	5.00	5.00	5.00	5.00	5.00	5.00	4.00	5.06	5.06	5.06



Department Operating Budget Summary

2026 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 Insurance	2303 - Human Resources-Risk-Workers Comp	2026 Total	Change %	Change \$	2025 Budget
Revenue / Funding Source											
46 - Public Charges for Services	1,423,933							1,423,933	+5.00%	67,806	1,356,127
47 - Intergov. Charges for Services	11,043,000					909,402	300,000	12,252,402	+4.93%	575,372	11,677,030
48 - Miscellaneous Revenues	898,844					10,000		908,844	-28.96%	(370,459)	1,279,303
49 - Other Financing Sources					145,256			145,256	-0.96%	(1,415)	146,671
Revenue / Funding Source Total	13,365,777	0	0	0	145,256	919,402	300,000	14,730,435	+1.88%	271,304	14,459,131
Expense / Expenditure											
100 - Personnel Services			477,977	200	1,520	28,123	84,519	592,339	+2.41%	6,757	585,582
200 - Contractual Services	228,900	30,000	26,820	9,000	120,570	0	48,580	463,870	+2.79%	12,578	451,292
300 - Supplies and Expense	10,881,280		36,400	6,000	21,450	0	302,750	11,247,880	+0.71%	79,277	11,168,603
500 - Fixed Charges	2,103,896		15,277		1,716	981,080	48,940	3,150,909	+11.29%	319,539	2,831,370
700 - Grants and Contributions	5,000		0					5,000	-28.57%	(2,000)	7,000
Total Operating Expenditures	13,219,076	30,000	556,475	15,200	145,256	1,009,203	484,789	15,459,998	+2.82%	416,151	15,043,847
900 - Other Financing Uses	145,256							145,256	-0.96%	(1,415)	146,671
Expense / Expenditure Total	13,364,332	30,000	556,475	15,200	145,256	1,009,203	484,789	15,605,254	+2.78%	414,736	15,190,518
Beginning Carryover	8,415,330	183,201	0	0	51,715	(439,535)	2,504,262	10,714,973	-9.93%	(1,181,919)	11,896,892
Ending Carryover	8,416,775	181,401	0	0	51,715	(422,647)	2,319,474	10,546,718	-10.96%	(1,297,962)	11,844,680
17 - Human Resources Total	0	28,200	556,475	15,200	0	106,688	0	706,563	+4.03%	27,388	679,175

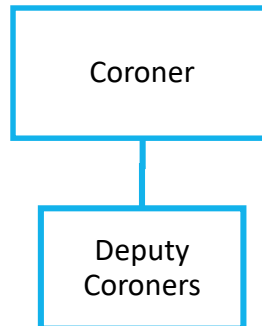
CORONER

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)	2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
Total	0.66	0.66	0.66	0.66	0.66	0.66	0.66	0.50	0.69	0.66



Department Operating Budget Summary

Department: 36 - Coroner	2026 Budget Summary				
	3601 - Coroner	2026 Total	Change %	Change \$	2025 Budget
Revenue / Funding Source					
46 - Public Charges for Services	115,000	115,000	+9.52%	10,000	105,000
Revenue / Funding Source Total	115,000	115,000	+9.52%	10,000	105,000
Expense / Expenditure					
100 - Personnel Services	143,364	143,364	+0.37%	529	142,835
200 - Contractual Services	43,330	43,330	+4.97%	2,050	41,280
300 - Supplies and Expense	8,490	8,490	0.00%	0	8,490
500 - Fixed Charges	3,986	3,986	+1.92%	75	3,911
Total Operating Expenditures	199,171	199,171	+1.35%	2,654	196,516
800 - Capital Outlay	49,000	49,000	0.00%	49,000	0
Expense / Expenditure Total	248,171	248,171	+26.28%	51,654	196,516
Beginning Carryover	0	0	0.00%	0	0
Ending Carryover	0	0	0.00%	0	0
36 - Coroner Total	133,171	133,171	+45.52%	41,654	91,516

MAINTENANCE

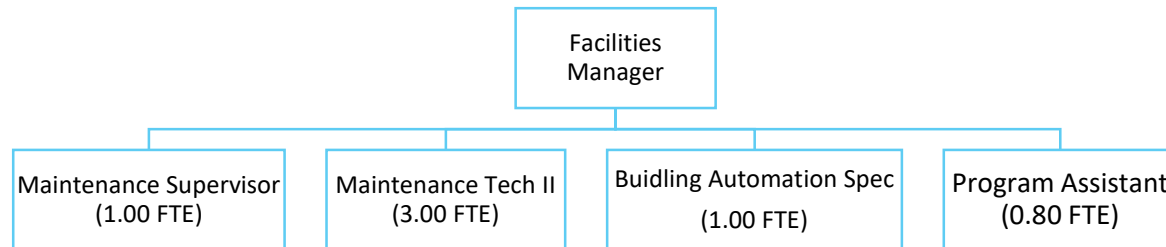
Statement of Purpose

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)	2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
Total	6.80	5.80	5.80	4.80	4.80	4.80	5.00	5.53	5.53	4.30

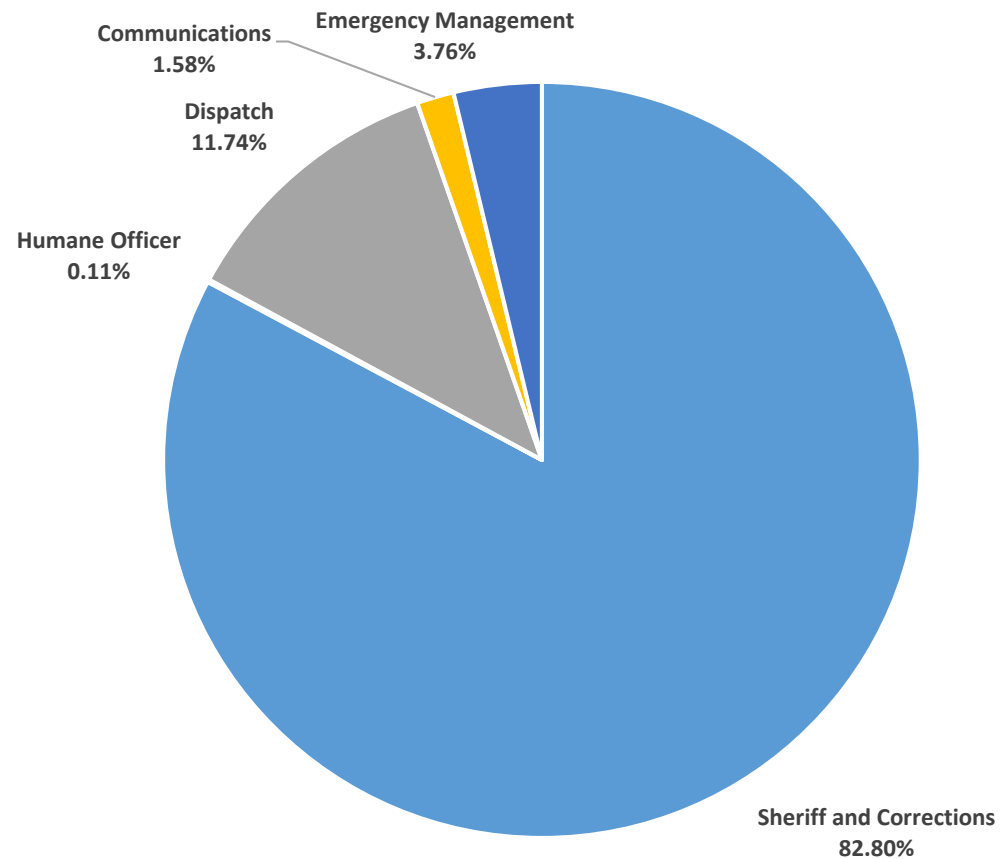


Department Operating Budget Summary

Department: 19 - Maintenance	2026 Budget Summary							
	1901 - Maintenance-Courthouse & Jail	1904 - Maintenance-Joint Use Building	1905 - Maintenance-Sheriff Lockup	1908 - Maintenance-River Block	2026 Total	Change %	Change \$	2025 Budget
Revenue / Funding Source								
43 - Intergovernmental Revenues								
47 - Intergov. Charges for Services	1,711,338	8,000	16,000	604,548	2,339,886	0.00%	0	2,339,886
48 - Miscellaneous Revenues	400				400	0.00%	0	400
Revenue / Funding Source Total	1,711,738	8,000	16,000	604,548	2,340,286	0.00%	0	2,340,286
Expense / Expenditure								
100 - Personnel Services	562,543			171,534	734,078	+18.90%	116,698	617,379
200 - Contractual Services	793,320	12,000	7,800	238,250	1,051,370	-12.95%	(156,360)	1,207,730
300 - Supplies and Expense	92,480	500	150	32,000	125,130	0.00%	0	125,130
500 - Fixed Charges	92,904	5,334	5,334	29,148	132,719	+88.72%	62,392	70,327
600 - Debt Service	240				240	0.00%	0	240
Total Operating Expenditures	1,541,488	17,834	13,284	470,932	2,043,537	+1.12%	22,730	2,020,807
800 - Capital Outlay	220,000			125,000	345,000	+15.00%	45,000	300,000
900 - Other Financing Uses	(1,498)	(9,834)	2,716	8,616	0	0.00%	0	0
Expense / Expenditure Total	1,759,990	8,000	16,000	604,548	2,388,537	+2.92%	67,730	2,320,807
Beginning Carryover	863,188	0	0	0	863,188	116.85%	465,126	398,062
Ending Carryover	814,937	0	0	0	814,937	95.18%	397,396	417,541
19 - Maintenance Total	(0)	(0)	(0)	0	(0)	0.00%	(0)	(0)

PUBLIC SAFETY

Wood County 2026 Adopted Budget Expenditures Public Safety

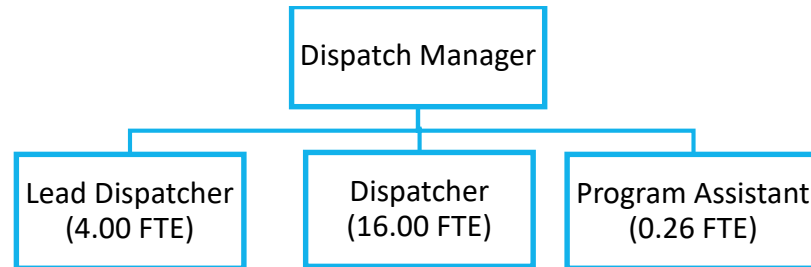


Public Safety Percentage of total 2026 Adopted Budget Expenditures by Function
11.50%

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)	2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
Total	21.26	21.26	21.26	21.26	20.26	21.26	21.14	21.26	21.26	21.26



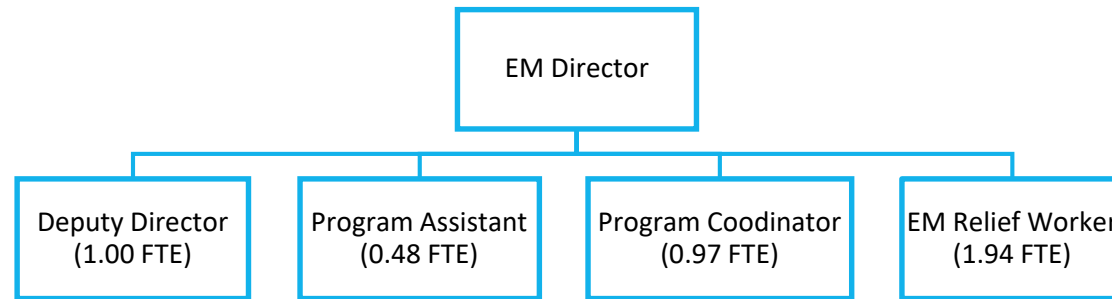
Department Operating Budget Summary

Department: 08 - Dispatch	2026 Budget Summary				
	0809 - Disptach	2026 Total	Change %	Change \$	2025 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	1,998,284	1,998,284	+2.80%	54,365	1,943,920
200 - Contractual Services	65,375	65,375	-1.51%	(1,000)	66,375
300 - Supplies and Expense	15,250	15,250	+2.69%	400	14,850
500 - Fixed Charges	41,487	41,487	+0.88%	360	41,127
Expense / Expenditure Total	2,120,397	2,120,397	+2.62%	54,125	2,066,272
Beginning Carryover	0	0	0.00%	0	0
Ending Carryover	0	0	0.00%	0	0
08 - Dispatch Total	2,117,897	2,141,288	+2.62%	54,125	2,063,772

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)	2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
Total	5.39	5.39	5.39	5.39	5.39	5.39	4.39	5.61	6.61	6.61



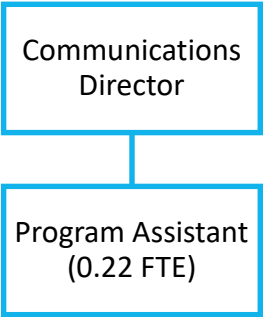
Department Operating Budget Summary

2026 Budget Summary								
Department: 13 - Emergency Management	1301 - Emergency Management-Sara Title III	1302 - Emergency Management-Administration	1303 - Emergency Management-Building Numbering	1304 - Emergency Management-Work Relief	2026 Total	Change %	Change \$	2025 Budget
Revenue / Funding Source								
43 - Intergovernmental Revenues	31,500	48,175			79,675	0.00%	0	79,675
46 - Public Charges for Services		50			50	0.00%	0	50
47 - Intergov. Charges for Services		4,250	3,350	1,700	9,300	-4.12%	(400)	9,700
48 - Miscellaneous Revenues		800		2,000	2,800	0.00%	0	2,800
Revenue / Funding Source Total	31,500	53,275	3,350	3,700	91,825	-0.43%	(400)	92,225
Expense / Expenditure								
100 - Personnel Services	44,978	259,225		195,836	500,039	+4.17%	20,035	480,005
200 - Contractual Services	5,125	11,300		800	17,225	+0.20%	35	17,190
300 - Supplies and Expense	10,750	30,650	3,100	16,145	60,645	+1.76%	1,050	59,595
500 - Fixed Charges		34,175		8,000	42,175	-1.78%	(765)	42,940
700 - Grants and Contributions		0			0	0.00%	0	0
Total Operating Expenditures	60,853	335,351	3,100	220,781	620,085	+3.39%	20,355	599,730
800 - Capital Outlay		58,000			58,000	0.00%	58,000	0
Expense / Expenditure Total	60,853	393,351	3,100	220,781	678,085	+13.07%	78,355	599,730
Beginning Carryover	0	0	25,972	0	25,972	-1.49%	-392	26,364
Ending Carryover	0	0	26,222	0	26,222	-1.47%	-392	26,614
13 - Emergency Management Total	29,353	340,076	0	217,081	586,510	+15.51%	78,755	507,755

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)	2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
Total	1.22	1.22	1.22	1.22	1.22	1.22	1.00	1.00	0.00	0.00



Department Operating Budget Summary

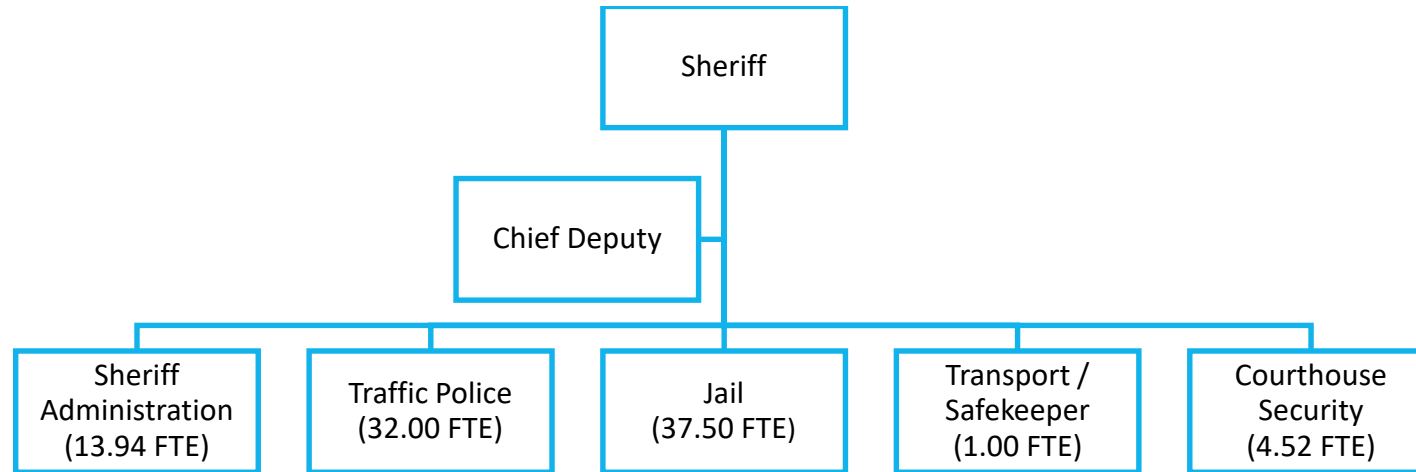
<u>Department: 10 - Communications</u> <u>Department</u>	2026 Budget Summary				
	1001 - Communications Department	2026 Total	Change %	Change \$	2025 Budget
Revenue / Funding Source					
48 - Miscellaneous Revenues	82,000	82,000	+2.50%	2,000	80,000
Revenue / Funding Source Total	82,000	82,000	+2.50%	2,000	80,000
Expense / Expenditure					
100 - Personnel Services	156,094	156,094	+3.54%	5,332	150,761
200 - Contractual Services	115,286	115,286	-0.77%	(894)	116,180
300 - Supplies and Expense	1,220	1,220	+25.77%	250	970
500 - Fixed Charges	13,489	13,489	+13.62%	1,617	11,872
Expense / Expenditure Total	286,089	286,089	+2.25%	6,305	279,784
Beginning Carryover	31,301	31,301	0.00%	0	31,301
Ending Carryover	31,301	31,301	0.00%	0	31,301
10 - Communications Department Total	204,089	204,089	+2.15%	4,305	199,784

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)	2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
Elected	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Non-Represented	89.96	85.96	85.96	81.96	76.84	76.84	76.05	71.71	74.61	74.61
Total	90.96	86.96	86.96	82.96	77.84	77.84	77.05	72.71	75.61	75.61



Department Operating Budget Summary

2026 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	2026 Total	Change %	Change \$	2025 Budget
Revenue / Funding Source													
43 - Intergovernmental Revenues	210,000	25,484	140,000		350,000					725,484	+25.55%	147,658	577,826
46 - Public Charges for Services	161,650		31,000		113,200		268,275	69,000		643,125	+3.08%	19,200	623,925
47 - Intergov. Charges for Services	11,000		11,000							22,000	+4.76%	1,000	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	432,650	25,484	182,000	0	836,643	0	268,275	69,000	0	1,814,052	+10.20%	167,858	1,646,194
Expense / Expenditure													
100 - Personnel Services	2,136,472	21,639	4,063,628		3,460,973	41,289			567,172	10,291,174	+5.94%	577,031	9,714,143
200 - Contractual Services	407,145			2,000	1,172,025	100,000	160,000	100,000	216	1,941,386	-19.61%	(473,510)	2,414,896
300 - Supplies and Expense	504,440	1,000	30,100		176,500	1,000		10,000	1,750	724,790	+26.30%	150,940	573,850
500 - Fixed Charges	1,338,373									1,338,373	+1.27%	16,836	1,321,537
700 - Grants and Contributions	1,500									1,500	0.00%	0	1,500
Total Operating Expenditures	4,387,930	22,639	4,093,728	2,000	4,809,498	142,289	160,000	110,000	569,138	14,297,223	+1.93%	271,297	14,025,927
800 - Capital Outlay	653,141									653,141	+37.93%	179,601	473,540
900 - Other Financing Uses							373,443			373,443	0.00%	0	373,443
Expense / Expenditure Total	5,041,071	22,639	4,093,728	2,000	4,809,498	142,289	533,443	110,000	569,138	15,323,807	+3.03%	450,898	14,872,910
Beginning Carryover	0	55,985	0	0	0	0	729,968	508,725	0	1,294,678	+14.35%	162,484	1,132,194
Ending Carryover	0	58,830	0	0	0	0	464,800	467,725	0	991,355	+20.43%	168,142	823,213
25 - Sheriff Total	4,608,421	0	3,911,728	2,000	4,012,752	142,289	0	0	569,138	13,206,432	+2.23%	288,698	12,917,735

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.

Humane Officer

Number of Positions (FTE)	2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
Total	0.25	0.25	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23

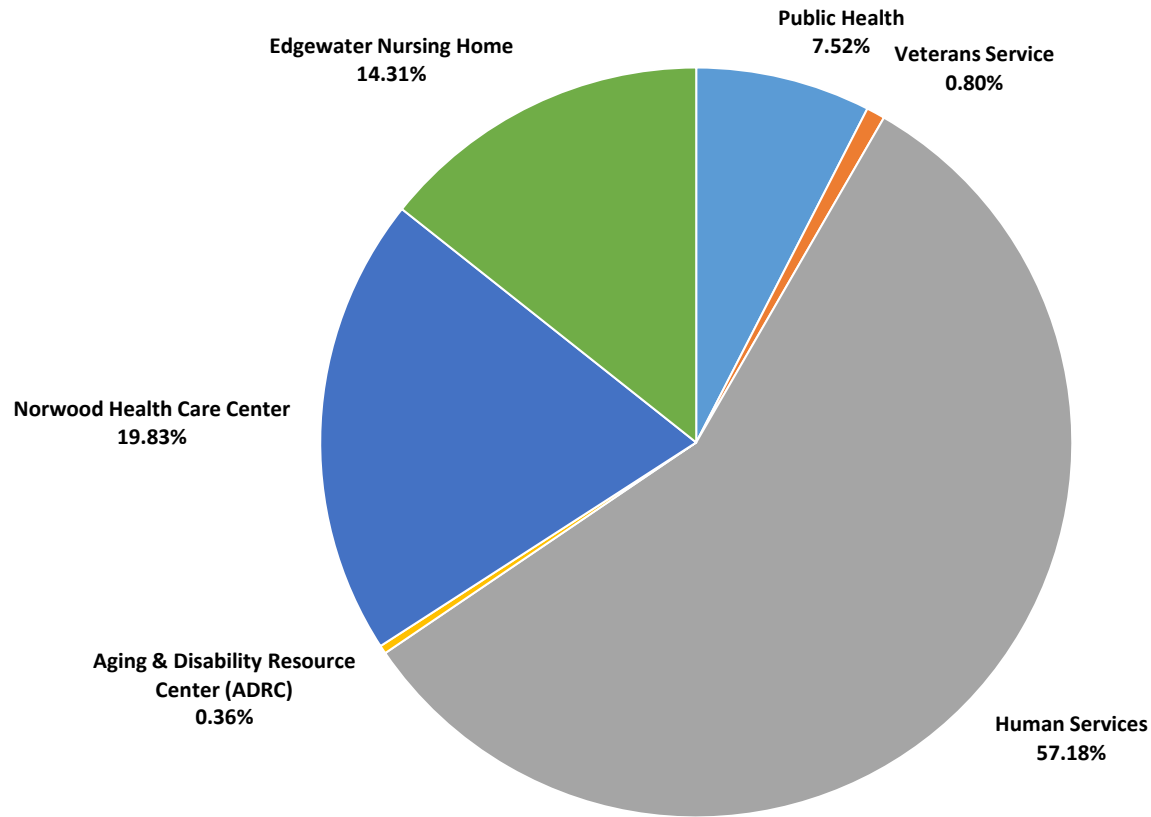


Department Operating Budget Summary

Department: 39 - Humane Officer	2026 Budget Summary				
	3901 - Humane Officer	2026 Total	Change %	Change \$	2025 Budget
Revenue / Funding Source					
44 - Licenses and Permits	0	0	-100.00%	(10,000)	10,000
Revenue / Funding Source Total	0	0	-100.00%	(10,000)	10,000
Expense / Expenditure					
100 - Personnel Services	13,610	13,610	-13.89%	(2,196)	15,806
200 - Contractual Services	950	950	0.00%	0	950
300 - Supplies and Expense	5,600	5,600	-5.08%	(300)	5,900
500 - Fixed Charges	71	71	-50.69%	(73)	144
Expense / Expenditure Total	20,231	20,231	-11.27%	(2,569)	22,800
Beginning Carryover	0	0	0.00%	0	0
Ending Carryover	0	0	0.00%	0	0
39 - Humane Officer Total	20,231	20,231	+58.05%	7,431	12,800

HEALTH AND HUMAN SERVICES

Wood County 2026 Adopted Budget Expenditures Health & Human Services

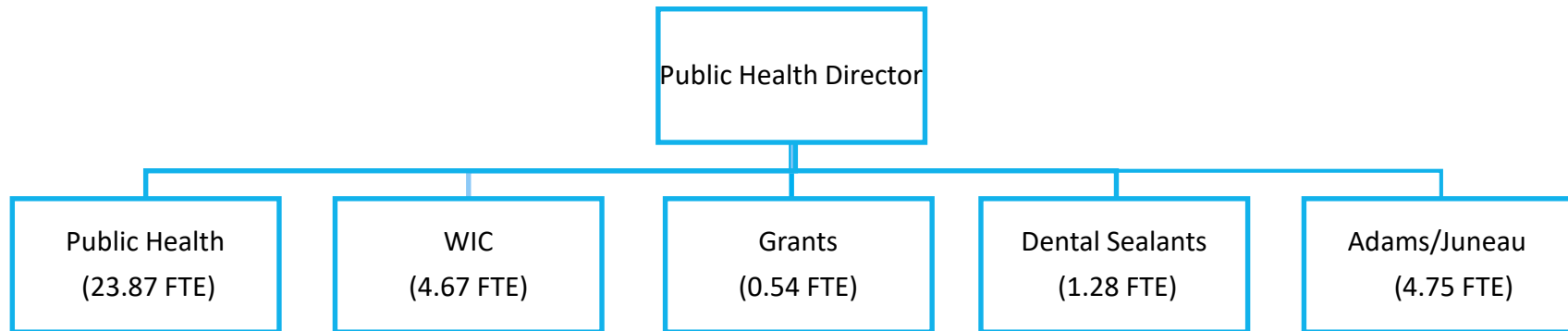


Health & Human Services Percentage of total 2026 Adopted Budget Expenditures by Function
36.71%

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)	2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
Total	36.11	36.85	36.18	41.00	42.01	33.31	28.19	27.48	28.48	27.96



Department Operating Budget Summary

2026 Budget Summary									
Department: 15 - Health	1501 - Health-Public Health	1502 - Health-WIC	1503 - Health-Consolidated Grants	1504 - Health-Dental Sealants	1506 - Health Sanitation Adams/Juneau	2026 Total	Change %	Change \$	2025 Budget
Revenue / Funding Source									
43 - Intergovernmental Revenues	618,427	487,446	68,321		10,000	1,184,194	-13.79%	(189,501)	1,373,695
44 - Licenses and Permits	270,000				441,665	711,665	+7.84%	51,765	659,900
46 - Public Charges for Services	11,465			89,635		101,100	+8.42%	7,850	93,250
47 - Intergov. Charges for Services	35,973				117,846	153,819	+9.32%	13,113	140,706
48 - Miscellaneous Revenues	135,307			31,350		166,657	+2.33%	3,791	162,866
Revenue / Funding Source Total	1,071,172	487,446	68,321	120,985	569,511	2,317,435	-4.65%	(112,982)	2,430,417
Expense / Expenditure									
100 - Personnel Services	2,584,825	438,738	52,019	120,880	498,661	3,695,123	+2.90%	104,302	3,590,822
200 - Contractual Services	33,545	13,095	0	1,175	2,720	50,535	-6.07%	(3,265)	53,800
300 - Supplies and Expense	352,169	13,332	16,302	15,760	46,236	443,799	-23.15%	(133,689)	577,488
500 - Fixed Charges	101,660	22,281	0	4,789	17,865	146,595	+0.02%	30	146,565
700 - Grants and Contributions	0					0	0.00%	0	0
Expense / Expenditure Total	3,072,199	487,446	68,321	142,604	565,482	4,336,052	-0.75%	(32,623)	4,368,675
Beginning Carryover	0	4,168	3,335	36,769	481,456	525,728	24.26%	102,643	423,085
Ending Carryover	0	4,168	3,335	15,149	485,485	508,138	25.78%	104,159	403,979
15 - Health Total	2,001,027	0	(0)	(0)	(0)	2,001,027	+4.27%	81,875	1,919,153

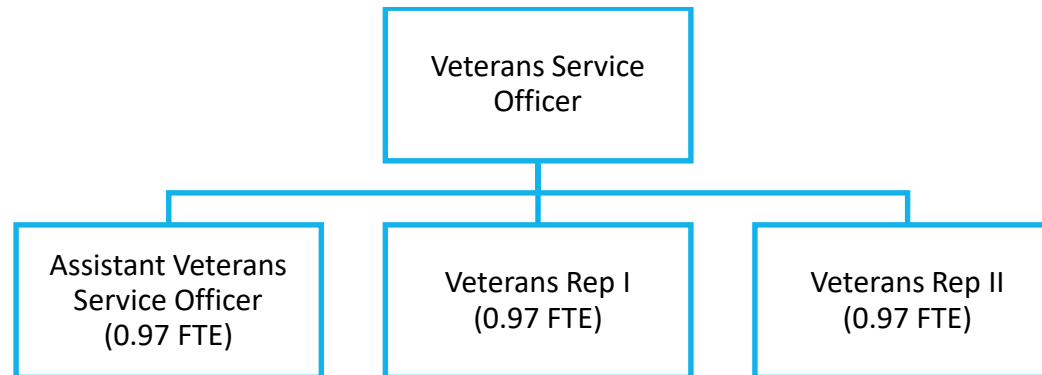
Veterans Services

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 office's programs and services.



Number of Positions (FTE)	2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
Total	3.91	3.91	3.91	3.91	3.91	4.16	4.16	3.91	3.91	3.91



Department Operating Budget Summary

2026 Budget Summary									
Department: 31 - Veterans	3101 - Veterans- Relief	3102 - Veterans- Services	3103 - Veterans- Donation	3104 - Veterans- Care of Veterans	3105 - Veterans- WDVA Grants to	2026 Total	Change %	Change \$	2025 Budget
Revenue / Funding Source									
43 - Intergovernmental Revenues					16,600	16,600	+4.98%	787	15,813
48 - Miscellaneous Revenues						0	0.00%	0	0
Revenue / Funding Source Total	0	0	0	0	16,600	16,600	+4.98%	787	15,813
Expense / Expenditure									
100 - Personnel Services	1,616	399,885			1,160	402,661	+3.50%	13,629	389,031
200 - Contractual Services		2,880			4,660	7,540	+23.61%	1,440	6,100
300 - Supplies and Expense	560	2,235	800	4,000	9,160	16,755	+4.93%	787	15,968
500 - Fixed Charges		17,388			1,620	19,008	+0.75%	141	18,867
700 - Grants and Contributions	15,000					15,000	+87.50%	7,000	8,000
Expense / Expenditure Total	17,176	422,388	800	4,000	16,600	460,964	+5.25%	22,997	437,966
Beginning Carryover	17,712	0	1,885	0	0	19,597	-3.75%	(763)	20,360
Ending Carryover	17,772	0	1,085	0	0	18,857	-3.59%	(703)	19,560
31 - Veterans Total	17,236	422,388	0	4,000	0	443,624	+5.29%	22,271	421,353

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

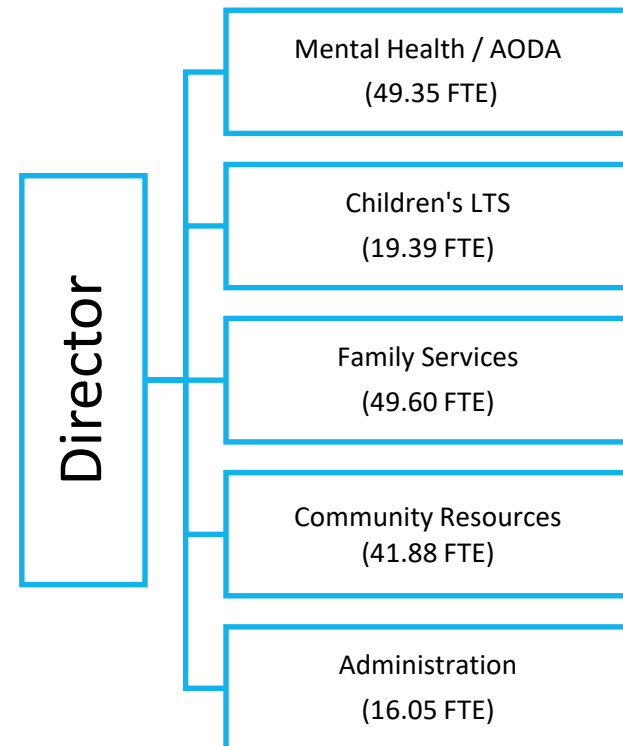
Teamwork
Confidentiality
Self-determination
Professional integrity
Non-judgmental respect
Good physical and emotional health
Empowerment through education and awareness
Shared responsibility between agency, clients, and community
Self-sufficiency

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)	2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
Total	176.88	171.73	172.56	172.36	168.62	157.25	161.49	153.44	146.63	143.50

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

	2026 Budget Summary							
<u>Department: 40 - Human Services</u>	4001 - Human Services-Child Welfare	4005 - Human Services-Youth Aids	4010 - Human Services-Child Care	4013 - Human Services-Transportation	4020 - Human Services-ESS	4025 - Human Services-FSET	4035 - Human Services-LIEAP	4040 - Human Services-Birth to Three
Revenue / Funding Source								
41 - Taxes								
43 - Intergovernmental Revenues	2,860,476	1,399,650	220,659	265,956	1,903,788	4,652,141	141,947	301,773
46 - Public Charges for Services	198,000	28,200	20,200	101,700	0	0		349,580
47 - Intergov. Charges for Services								
48 - Miscellaneous Revenues		180,000		0		0		
49 - Other Financing Sources				5849.08				
Revenue / Funding Source Total	3,058,476	1,607,850	240,859	373,505	1,903,788	4,652,141	141,947	651,353
Expense / Expenditure								
100 - Personnel Services	2,937,728	1,933,429	181,542	273,151	1,996,357	1,094,558	89,377	471,009
200 - Contractual Services	2,134,339	2,256,260	0	26,000	18,589	2,467,385	15,000	348,700
300 - Supplies and Expense	167,000	237,850	1,400	78,550	6,030	78,136	1,200	18,900
500 - Fixed Charges				17532.45		6,576		
700 - Grants and Contributions	425,000					680,740		0
Total Operating Expenditures	5,664,067	4,427,539	182,942	395,233	2,020,976	4,327,395	105,577	838,609
800 - Capital Outlay				0				
900 - Other Financing Uses	29,300	0	0	0	0	0	7,567	
Expense / Expenditure Total	5,693,367	4,427,539	182,942	395,233.16	2,020,976	4,327,395	113,144	838,609
Beginning Carryover	0	0	0	269,440	0	0	0	0
Ending Carryover	0	0	0	306,978	0	0	0	0
40 - Human Services Total	2,634,891	2,819,689	(57,917)	59,266	117,187	(324,746)	(28,803)	187,256



Department Operating Budget Summary

	2026 Budget Summary							
Department: 40 - Human Services	4045 - Human Services-Family Support	4050 - Human Services-Child Waivers	4055 - Human Services-TCM	4057 - Human Services-CSP	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	100,000	225,471	127,915	503,561	1,202,780	422,151	619,753
46 - Public Charges for Services	10,000	1,728,466	1,237	206,928	484,866	3,316,756	171,325	27,500
47 - Intergov. Charges for Services								
48 - Miscellaneous Revenues								100,000
49 - Other Financing Sources								
Revenue / Funding Source Total	85,000	1,828,466	226,708	334,843	988,427	4,519,536	593,476	747,253
Expense / Expenditure								
100 - Personnel Services	23,606	1,361,146	457,529	366,560	1,356,921	2,042,091	683,852	
200 - Contractual Services	75,000	59,120	3,070	1,700	224,456	1,902,977	280,000	1,550,500
300 - Supplies and Expense	500	22,200	7,190	20,750	10,850	35,420	19,100	10,000
500 - Fixed Charges			1,700	18,014		1,700		
700 - Grants and Contributions							0	
Total Operating Expenditures	99,106	1,442,466	469,489	407,024	1,592,227	3,982,188	982,952	1,560,500
800 - Capital Outlay						35,000		
900 - Other Financing Uses								
Expense / Expenditure Total	99,106	1,442,466	469,489	407,024	1,592,227	4,017,188	982,952	1,560,500
Beginning Carryover	0	0	0	0	0	0	0	0
Ending Carryover	0	0	0	0	0	0	0	0
40 - Human Services Total	14,106	(386,000)	242,781	72,181	603,800	(502,348)	389,476	813,247



Department Operating Budget Summary

Department: 40 - Human Services	2026 Budget Summary							
	4080 - Human Services-OPC AODA	4085 - Human Services-OPC Day Treatment	4095 - Human Services-AODA Contract	4099 - Human Services-Administration	2026 Total	Change %	Change \$	2025 Budget
Revenue / Funding Source								
41 - Taxes								
43 - Intergovernmental Revenues	199,281	70,000	112,530	1,105,305	16,510,138	+2.28%	367,331	16,142,807
46 - Public Charges for Services	351,495	249,900		35,000	7,281,153	+11.29%	738,508	6,542,645
47 - Intergov. Charges for Services	0		0		0	0.00%	0	0
48 - Miscellaneous Revenues				2,000	282,000	+68.86%	115,000	167,000
49 - Other Financing Sources					5,849	-96.21%	(148,579)	154,428
Revenue / Funding Source Total	550,776	319,900	112,530	10,226,013	24,079,140	+4.66%	1,072,260	23,006,880
Expense / Expenditure								
100 - Personnel Services	513,178	129,044		1,556,458	17,467,534	+5.97%	984,750	16,482,784
200 - Contractual Services	1,000		37,600	1,107,647	12,509,342	+6.40%	751,900	11,757,442
300 - Supplies and Expense	11,400	2,095	0	88,150	816,721	+29.50%	186,026	630,695
500 - Fixed Charges				902,859	948,380	+1.37%	12,824	935,556
700 - Grants and Contributions					1,105,740	-14.75%	(191,360)	1,297,100
Total Operating Expenditures	525,578	131,139	37,600	3,655,113	32,847,718	+5.61%	1,744,141	31,103,577
800 - Capital Outlay				0	35,000	-80.77%	(147,000)	182,000
900 - Other Financing Uses				0	36,867	+22.89%	6,867	30,000
Expense / Expenditure Total	525,578	131,139	37,600	3,655,113	32,919,585	+5.12%	1,604,008	31,315,577
Beginning Carryover	0	0	0	0	269,439.94	-27.71%	(103,269)	372,709
Ending Carryover	0	0	0	0	306,978.16	-17.64%	(65,731)	372,709
40 - Human Services Total	(25,198)	(188,761)	(74,930)	(6,570,900)	8,877,983	+6.85%	569,286	8,308,698

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>	2026 Budget Summary				
	0103 - ADRC	2026 Total	Change %	Change \$	2025 Budget
Revenue / Funding Source					
41 - Taxes	208,192	208,192	0.00%	0	208,190
48 - Miscellaneous Revenues		0	0.00%	0	0
Revenue / Funding Source Total	208,192	208,192	0.00%	0	208,190
Expense / Expenditure					
700 - Grants and Contributions	208,192	208,192	+0.00%	2	208,190
Expense / Expenditure Total	208,192	208,192	+0.00%	2	208,190
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%	2	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

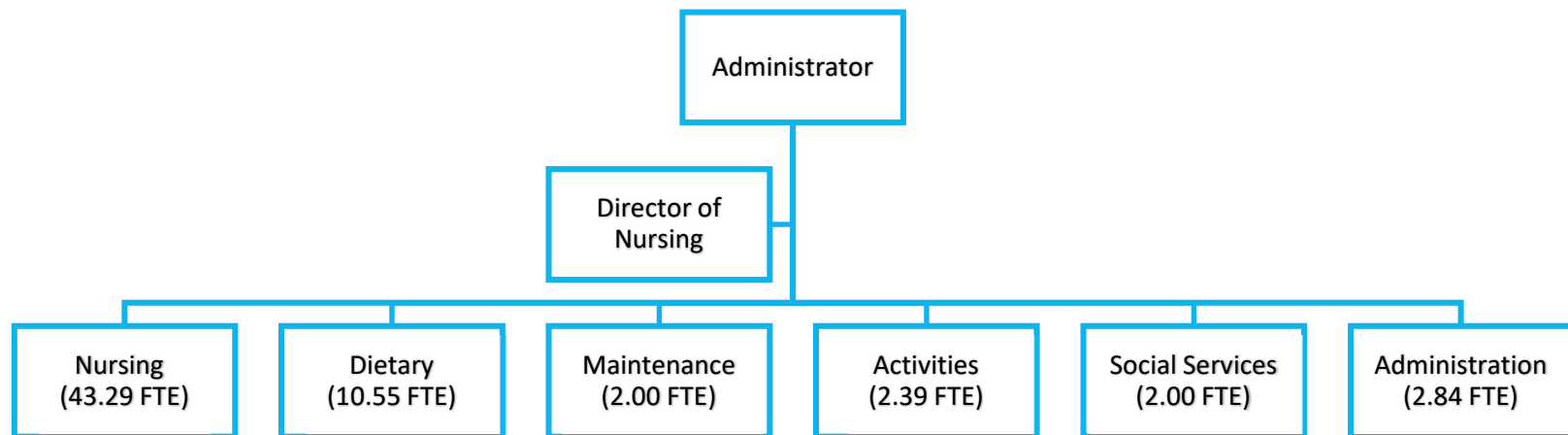
Salon services are provided through an independent licensed hair stylist. Salon services include shampoo and styling, haircuts, perms, color rinses, etc. Appointments can be made through our activities department.

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)	2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
Total	65.07	66.07	66.07	66.09	68.00	68.00	83.64	83.69	76.39	78.62



Department Operating Budget Summary

Department: 12 - Edgewater	2026 Budget Summary											
	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	2026 Total	Change %	Change \$	2025 Budget
Revenue / Funding Source												
41 - Taxes												
43 - Intergovernmental Revenues												
46 - Public Charges for Services	7,819,410						200		7,819,610	+8.74%	628,404	7,191,207
47 - Intergov. Charges for Services									0	0.00%	0	0
48 - Miscellaneous Revenues								100	100	-80.00%	(400)	500
49 - Other Financing Sources									0	0.00%	0	0
Revenue / Funding Source Total	7,819,410	0	0	0	0	0	200	100	7,819,710	+3.86%	628,004	7,191,707
Expense / Expenditure												
- Uncategorized Expenses									0	0.00%	0	0
100 - Personnel Services	4,329,051		662,083		179,219	172,972	213,848	474,923	6,032,096	+4.53%	261,207	5,770,889
200 - Contractual Services	543,850	195,434	3,500	130,290	290,700	18,000	258	186,310	1,368,342	+10.55%	130,557	1,237,785
300 - Supplies and Expense	341,350	2,100	265,040	6,200	36,100	7,605	1,295	138,926	798,616	-6.62%	(56,655)	855,271
500 - Fixed Charges								47,678	47,678	+7.60%	3,369	44,309
600 - Debt Service								0	0	-100.00%	(100)	100
700 - Grants and Contributions								0	0	0.00%	0	0
Total Operating Expenditures	5,214,251	197,534	930,623	136,490	506,019	198,577	215,400	847,837	8,246,732	+4.28%	338,378	7,908,354
800 - Capital Outlay	0				0			0	0	-100.00%	(19,700)	19,700
900 - Other Financing Uses	0							0	0	0.00%	0	0
Expense / Expenditure Total	5,214,251	197,534	930,623	136,490	506,019	198,577	215,400	847,837	8,246,732	+4.02%	318,678	7,928,054
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	(2,605,160)	197,534	930,623	136,490	506,019	198,577	215,200	847,737	427,022	-42.01%	(309,325)	736,347

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:

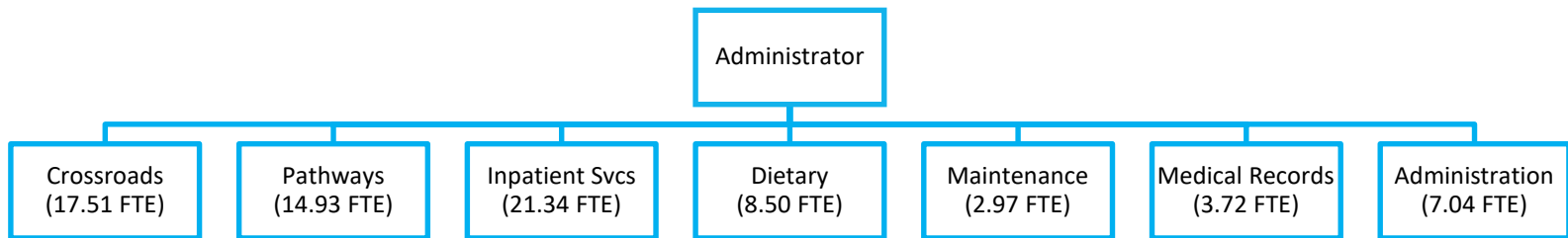
- Medical and psychiatric assessments
- Medication evaluation
- Skilled medical nursing care
- Individual and group therapy
- Discharge planning
- Skilled psychiatric technicians

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)	2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
Total	77.01	72.21	76.62	77.50	78.28	76.80	87.33	87.38	89.81	90.54

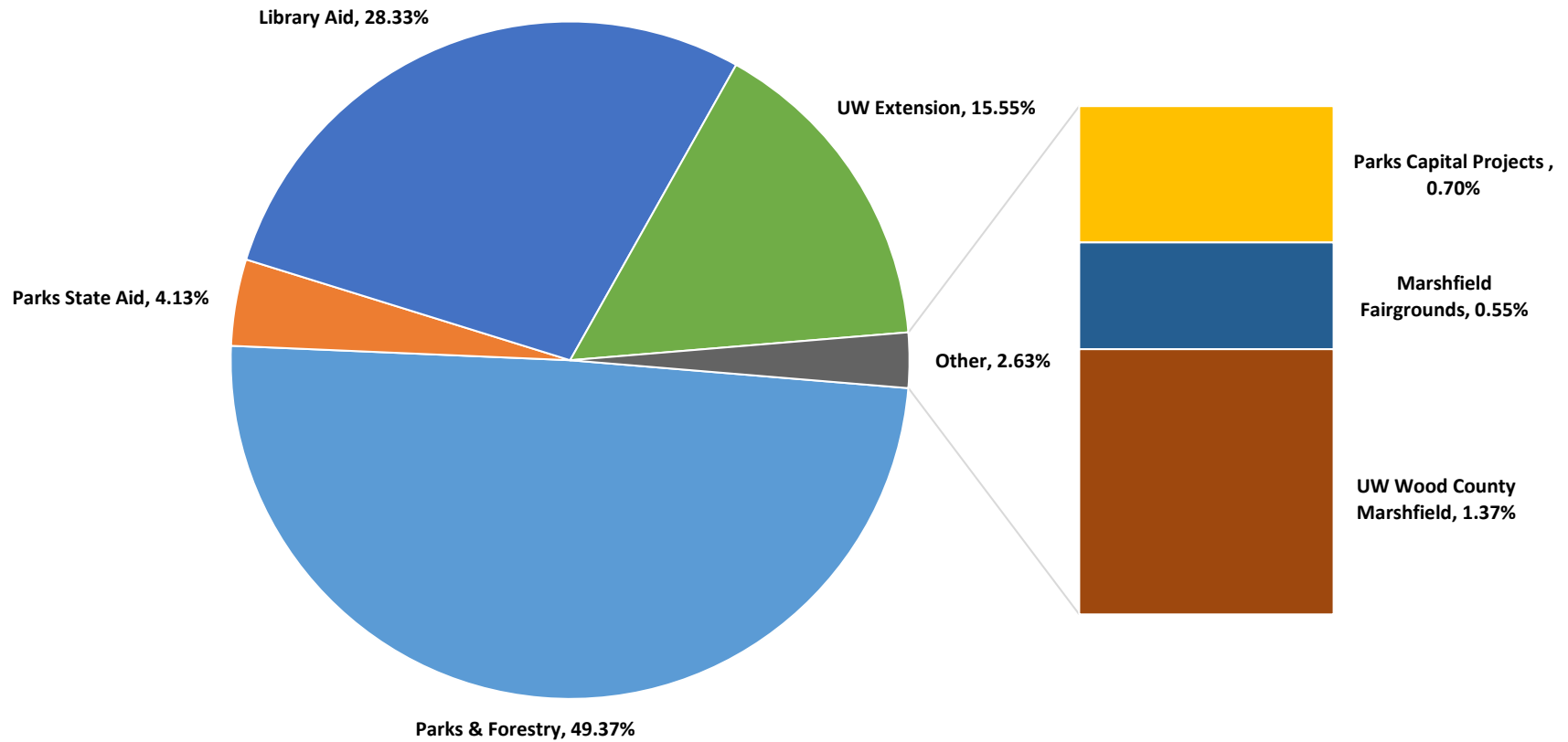


Department Operating Budget Summary

2026 Budget Summary											
<u>Department: 20 - Norwood</u>	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	2026 Total	Change %	Change \$	2025 Budget
Revenue / Funding Source											
41 - Taxes											
43 - Intergovernmental Revenues											
46 - Public Charges for Services	2,009,645	2,189,432	4,340,572					8,539,649	+15.30%	1,133,431	7,406,218
47 - Intergov. Charges for Services				414,914				414,914	-19.16%	(98,346)	513,260
48 - Miscellaneous Revenues				7,500	47,670		41,500	96,670	-9.37%	(10,000)	106,670
49 - Other Financing Sources					0		0	0	0.00%	0	0
Revenue / Funding Source Total	2,009,645	2,189,432	4,340,572	422,414	47,670	0	41,500	9,051,233	+12.77%	1,025,085	8,026,148
Expense / Expenditure											
100 - Personnel Services	1,709,901	1,512,672	2,325,229	617,494	281,176	265,793	838,171	7,550,436	+12.27%	825,443	6,724,993
200 - Contractual Services	79,891	80,266	1,603,291	7,500	613,414	2,400	129,220	2,515,982	-0.04%	(994)	2,516,976
300 - Supplies and Expense	61,540	61,190	92,000	557,747	52,000	900	29,675	855,052	-2.84%	(25,003)	880,055
500 - Fixed Charges				3,000			504,483	507,483	+0.14%	725	506,758
700 - Grants and Contributions							0	0	0.00%	0	0
Expense / Expenditure Total	1,851,332	1,654,128	4,020,520	1,185,741	946,590	269,093	1,501,549	11,428,953	+7.53%	800,170	10,628,783
Beginning Carryover	0	0	0	0	0	0	0	0	0.00%	0	0
Ending Carryover	0	0	0	0	0	0	0	0	0.00%	0	0
20 - Norwood Total	(158,313)	(535,303)	(320,052)	763,327	898,920	269,093	1,460,049	2,377,720	-8.64%	(224,915)	2,602,635

CULTURE, RECREATION AND EDUCATION

Wood County 2026 Adopted Budget Expenditures Culture, Recreation & Education



Culture, Recreation & Education Percentage of total 2026 Adopted Budget Expenditures by Function

2.88%

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 six major parks (four with campgrounds and three with 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

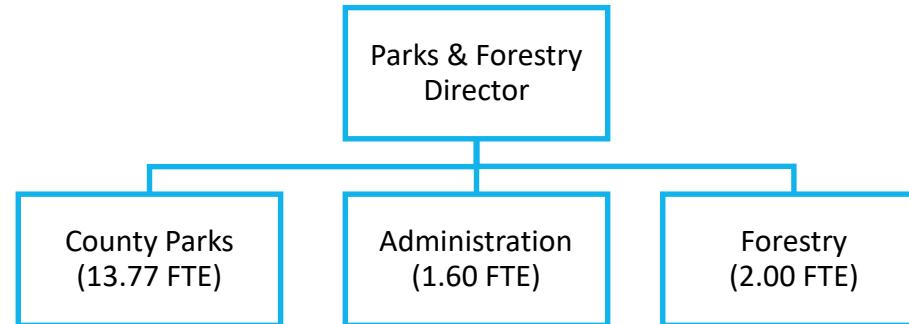
- ATV – The Wood County Parks and Forestry Department participates under the DNR ATV program. Cost shared money for maintenance and development of this facility is applied for from ATV license and registration fees.
- Snowmobile – The Wood County Parks and Forestry Department participates under the DNR Snowmobile program. Cost shared money for maintenance and development of snowmobile trails are applied for from the snowmobile license and registration fees.
- Parks
 - o Camping
 - o Beaches
 - o Playground Areas
 - o Picnic Areas
 - o Shelter Houses
 - o Boat Landing
 - o Trails
 - o Winter Sports
 - o 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)	2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
Total	18.37	18.02	18.65	17.89	17.46	17.05	16.92	17.19	17.19	17.19



Department Operating Budget Summary

2026 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	2026 Total	Change %	Change \$	2025 Budget
Revenue / Funding Source												
43 - Intergovernmental Revenues	59,040	278,046	90,906	3,520		3,582	502,165		937,259	-19.10%	(221,316)	1,158,575
45 - Fines, Forfeits and Penalties	1,500								1,500	+50.00%	500	1,000
46 - Public Charges for Services	1,325,000				0				1,325,000	+6.00%	75,000	1,250,000
48 - Miscellaneous Revenues	16,464		3,000				17,165	0	36,629	+14.01%	4,500	32,129
49 - Other Financing Sources	0						0		0	0.00%	0	0
Revenue / Funding Source Total	1,402,004	278,046	93,906	3,520	0	3,582	519,330	0	2,300,388	-5.79%	(141,316)	2,441,704
Expense / Expenditure												
100 - Personnel Services	1,495,501								1,495,501	+4.97%	70,833	1,424,669
200 - Contractual Services	415,703			7,300		4,000			427,003	+12.92%	48,855	378,148
300 - Supplies and Expense	168,050	129,581	55,906		9,100		4,330	0	366,967	-47.53%	(332,459)	699,426
500 - Fixed Charges	87,101		1,296						88,396	-10.51%	(10,386)	98,782
700 - Grants and Contributions	6,586								6,586	-0.90%	(60)	6,646
Total Operating Expenditures	2,172,941	129,581	57,202	7,300	9,100	4,000	4,330	0	2,384,454	-8.56%	(223,217)	2,607,671
800 - Capital Outlay	60,000								60,000	0.00%	(30,000)	90,000
Expense / Expenditure Total	2,232,941	129,581	57,202	7,300	9,100	4,000	4,330	0	2,444,454	-9.39%	(253,217)	2,697,671
Beginning Carryover	0	(139,650)	4,671	3,785	370,547	580	(415,644)	13,377	(162,333)	3878%	(158,252)	(4,081)
Ending Carryover	0	8,815	41,375	5	361,447	162	99,356	13,377	524,538	-6.56%	(36,837)	561,375
21 - Parks Total	830,936	0	(0)	0	0	0	0	0	830,936	+1.16%	9,513	821,423

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

	2026 Budget Summary				
Department: 9906 - County Aid to Libraries	9906 - General- County Aid to Libraries	2026 Total	Change %	Change \$	2025 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	1,281,346	1,281,346	+15.01%	167,263	1,114,083
Expense / Expenditure Total	1,281,346	1,281,346	+15.01%	167,263	1,114,083
Beginning Carryover	0	0	0	0	0
Ending Carryover	0	0	0	0	0
99 - General County Total	1,281,346	1,281,346	+15.01%	167,263	1,114,083

UW-Marshfield/Wood County Commission

Statement of Purpose

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



Department Operating Budget Summary

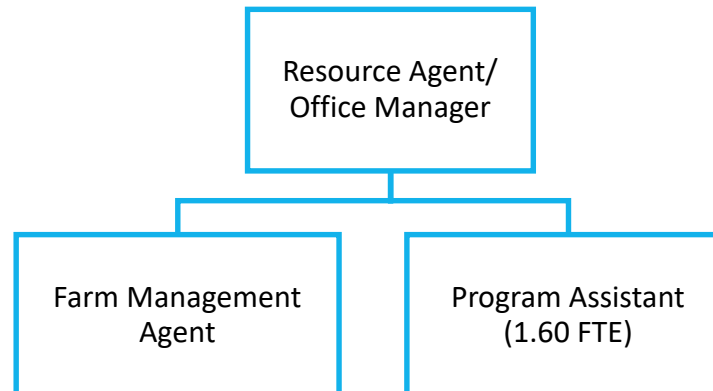
<u>Department: 9903 - UW Marshfield</u>	2026 Budget Summary				
	9903 - General- UW Marshfield	2026 Total	Change %	Change \$	2025 Budget
Revenue / Funding Source					
41 - Taxes					
43 - Intergovernmental Revenues					
48 - Miscellaneous Revenues					
49 - Other Financing Sources					
Revenue / Funding Source Total					
Expense / Expenditure					
100 - Personnel Services					
200 - Contractual Services					
300 - Supplies and Expense					
500 - Fixed Charges					
600 - Debt Service					
700 - Grants and Contributions	61,988	61,988	-5.76%	(3,787)	65,775
Expense / Expenditure Total	61,988	61,988	-5.76%	(3,787)	65,775
Beginning Carryover	0	0	0	0	0
Ending Carryover	0	0	0	0	0
99 - General County Total	61,988	61,988	-5.76%	(3,787)	65,775

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)	2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
Total	1.60	1.60	1.60	1.60	2.00	2.00	2.00	2.00	2.64	2.62



Department Operating Budget Summary

Department: 30 - UWEX	2026 Budget Summary					
	3001 - UWEX	3004 - UWEX- Project Accounts	2026 Total	Change %	Change \$	2025 Budget
Revenue / Funding Source						
43 - Intergovernmental Revenues	0	28,078	28,078	+53.62%	9,800	18,278
46 - Public Charges for Services	0	58,700	58,700	0.00%	0	58,700
48 - Miscellaneous Revenues		0	0	0.00%	0	0
Revenue / Funding Source Total	0	86,778	86,778	+12.73%	9,800	76,978
Expense / Expenditure						
100 - Personnel Services	134,204		134,204	+3.73%	4,823	129,381
200 - Contractual Services	410,460		410,460	+19.72%	67,614	342,846
300 - Supplies and Expense	26,750	95,380	122,130	-2.44%	(3,050)	125,180
500 - Fixed Charges	36,575		36,575	+0.13%	48	36,527
Expense / Expenditure Total	607,990	95,380	703,370	+10.95%	69,435	633,935
Beginning Carryover	0	144,414	144,414	-14.69%	(24,873)	169,287
Ending Carryover	0	145,812	145,812	-9.37%	(15,073)	160,885
30 - UWEX Total	607,990	10,000	617,990	+12.66%	69,435	548,555

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).

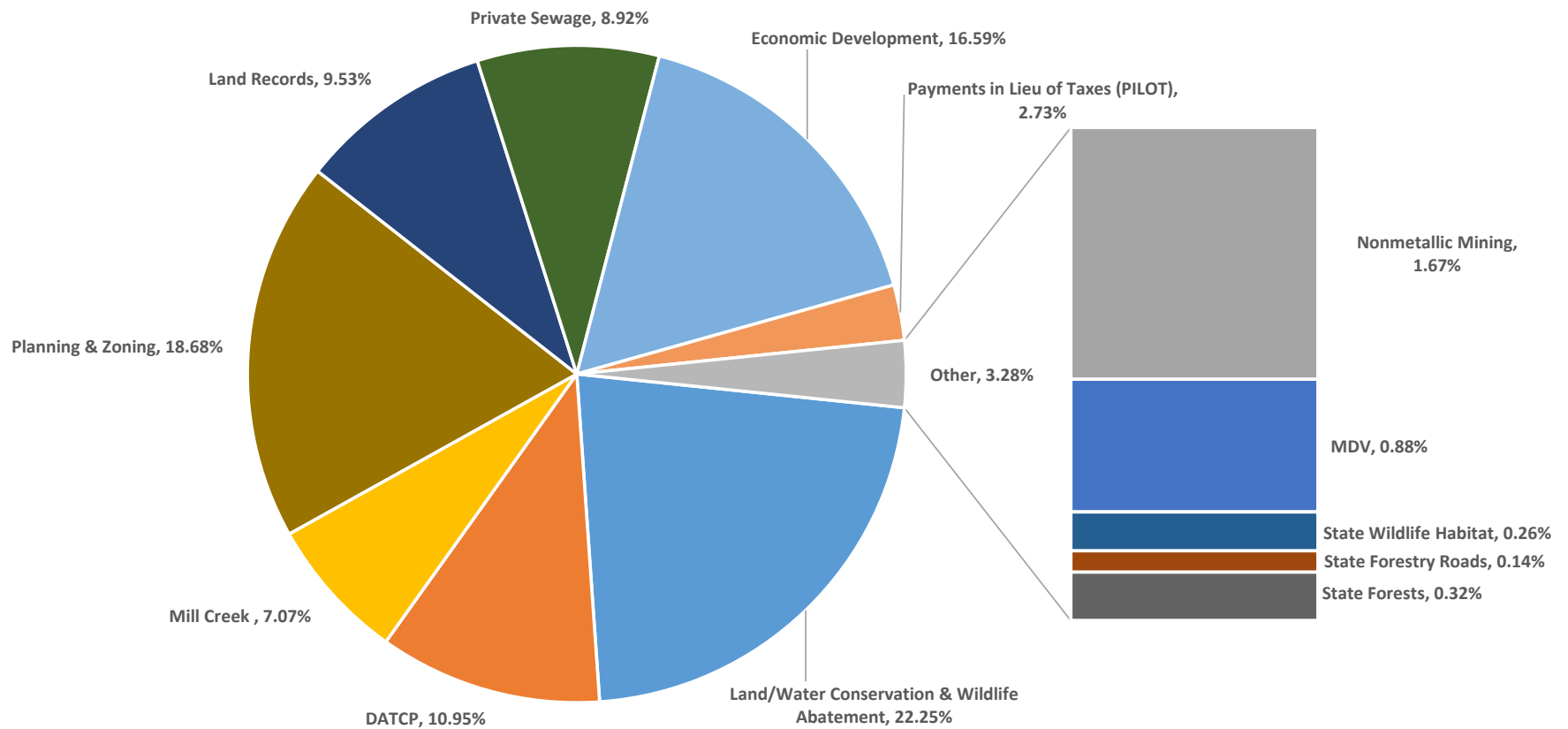


Department Operating Budget Summary

Department: 9907 - Marshfield Fairgrounds	2026 Budget Summary				
	9907 - General-M Marshfield Fairgrounds	2026 Total	Change %	Change \$	2025 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	0	0
Ending Carryover	0	0	0	0	0
99 - General County Total	25,000	25,000	0.00%	0	25,000

CONSERVATION AND DEVELOPMENT

Wood County 2026 Adopted Budget Expenditures Conservation & Development



Conservation & Development Percentage of total 2026 Adopted Budget Expenditures by Function

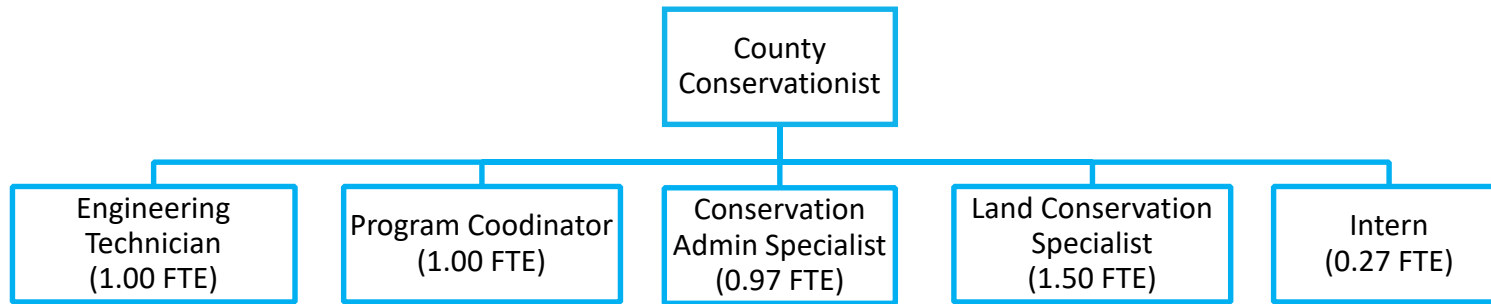
1.80%

Land & Water 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)	2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
Total	5.74	5.74	5.47	5.47	5.47	5.97	5.97	4.98	4.98	4.98



Department Operating Budget Summary

2026 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	2026 Total	Change %	Change \$	2025 Budget
Revenue / Funding Source											
43 - Intergovernmental Revenues	190,132	312,451	142,742		25,000		200,000	870,326	+19.92%	144,576	725,750
44 - Licenses and Permits	600					600		1,200	0.00%	0	1,200
45 - Fines, Forfeits and Penalties				22,388				22,388	0.00%	22,388	0
46 - Public Charges for Services	36,269			48,000				84,269	-31.83%	(39,348)	123,617
49 - Other Financing Sources	3,800							3,800	-24.00%	(1,200)	5,000
Revenue / Funding Source Total	230,801	312,451	142,742	70,388	25,000	600	200,000	981,982	+14.78%	126,415	855,567
Expense / Expenditure											
100 - Personnel Services	243,997	200,917	51,063	43,794				539,771	+2.52%	13,264	526,507
200 - Contractual Services	19,428	224	1,367	1,371				22,390	+15.81%	3,057	19,334
300 - Supplies and Expense	194,753	108,800	88,675	1,685	25,000		200,000	618,913	+13.63%	74,232	544,681
500 - Fixed Charges	29,015		1,638	538				31,190	+1.81%	556	30,634
Expense / Expenditure Total	487,193	309,942	142,742	47,388	25,000	0	200,000	1,212,265	+8.13%	91,109	1,121,156
Beginning Carryover	104,874	12,535	0	70,852	47,507	11,887	16,781	264,436	3.14%	8,044	256,392
Ending Carryover	125,358	15,044	0	93,852	47,507	12,487	16,781	311,029	16.06%	43,046	267,983
18 - Land & Water Conservation Total	276,875	(0)	(0)	0	0	0	0	276,876	-0.11%	(305)	277,180

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
 - o Develop and maintain a county comprehensive plan that meets the requirements of Wis. Statutes.
 - o Encourage orderly development.
 - o Improve the County's quality of life to attract new residents and encourage economic development.
- Land Records Management
 - o Reduce redundancies in mapping and data set development.
 - o Improve quality of products and services.
 - o Develop an efficient delivery system for products and services offered to the public.
- Code Enforcement
 - o Protect the health, safety and general welfare of County residents.
 - o Protect the County's natural resources and property values.
 - o Assist growth through proper land use management.
 - o Assure that Wood County remains in good standing with the State of Wisconsin.
- Surveyor
 - o Assure accessible and accurate surveys and survey records recorded and/or used in Wood County.
 - o Fulfill all responsibilities of Wis. Statutes pertaining to the office of County Surveyor.



Number of Positions (FTE)	2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
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	2026 Budget Summary								
	2201 - Planning & Zoning	2202 - Planning & Zoning-Land Records	2203 - Planning & Zoning-Private Sewage	2204 - Planning & Zoning-Census	2205 - Planning & Zoning-Surveyor	2026 Total	Change %	Change \$	2025 Budget
Revenue / Funding Source									
43 - Intergovernmental Revenues	0	21,000	0			21,000	-88.00%	(154,032)	175,032
44 - Licenses and Permits	27,325		167,900			195,225	-14.44%	(32,950)	228,175
45 - Fines, Forfeits and Penalties			3,000			3,000	-40.00%	(2,000)	5,000
46 - Public Charges for Services		100,100	11,500			111,600	-3.88%	(4,500)	116,100
47 - Intergov. Charges for Services	600	0				600	-14.29%	(100)	700
48 - Miscellaneous Revenues		4,545	100			4,645	-93.96%	(72,263)	76,908
Revenue / Funding Source Total	27,925	125,645	182,500	0	0	336,070	-44.17%	(265,845)	601,915
Expense / Expenditure									
100 - Personnel Services	448,500	103,875	169,190			721,565	+3.99%	27,677	693,888
200 - Contractual Services	4,210	46,520	24,617	0	50,041	125,388	+30.76%	29,498	95,890
300 - Supplies and Expense	7,850	56,106	50,350		2,880	117,186	0.00%	0	117,186
500 - Fixed Charges	14,693	1,736	8,321		603	25,353	-6.49%	(1,761)	27,114
700 - Grants and Contributions			0			0	-100.00%	(70,000)	70,000
Total Operating Expenditures	475,254	208,237	252,478	0	53,524	989,492	-1.45%	(14,586)	1,004,078
800 - Capital Outlay	0	61,407	0			61,407	-57.78%	(84,033)	145,440
Expense / Expenditure Total	475,254	269,644	252,478	0	53,524	1,050,899	-8.58%	(98,619)	1,149,518
Beginning Carryover	0	177,698	245,199	4,500	0	427,397	-6.20%	(28,263)	455,660
Ending Carryover	0	95,106	175,222	4,500	0	274,827	-28.77%	(110,987)	385,814
22 - Planning & Zoning Total	447,329	61,407	0	0	53,524	562,260	+17.69%	84,502	477,757

Transportation and Economic Development

Statement of Purpose

The County Board's Conservation, Education and Economic Development Committee is charged with overseeing day-to-day economic development activities in Wood County. Planning staff are responsible for working with development prospects and participate on the Boards of Directors for Centergy (the economic development organization for Wood, Portage and Marathon counties) and the North Central Advantage Technology Zone (the group that recommends tax credits for technology business expansion). The staff is also responsible for administering Wood County's revolving loan fund program (described below). Finally, Wood County provides financial support to both economic development agencies in the county; the Heart of Wisconsin Business & Economic Alliance (HOWBEA) in Wisconsin Rapids and the Marshfield Area Chamber of Commerce & Industry (MACCI) in Marshfield.

Conservation, Education & Economic Development (CEED) Committee

The CEED Committee is a standing committee of the County Board. The committee includes five members of the County Board who are appointed by the County Board Chairman and serve a two-year term. The Planning & Zoning Director is the support staff for the committee for economic development purposes.

Wood County Revolving Loan Fund

Revolving Loan Funds are available to businesses and industries for projects that create new jobs, leverage additional private investment in the County and expand the County's tax base. Eligible and ineligible projects are listed in the Revolving Loan Fund Manual and the Revolving Loan Fund Brochure. The minimum loan amount is \$20,000 because loans are structured to allow \$20,000 for each FTE position created or retained (the owner is not counted as an employee for the purpose of the loan). The maximum amount of any loan will be 50% of the fund balance. Any type of legitimate, viable business is eligible to apply.

Wood County Economic Development & Tourism

Wood County has participated in programs and activities to assist with business and industrial development that creates jobs, improves Wood County's business climate and makes Wood County a better place to live.

The Economic Development Committee was originally called the "Transportation & Economic Development Committee." Their function in the area transportation was, and is, to support of area highway improvements, to monitor state legislation that will affect transportation projects and to recommend what projects the County Board should support and what grants they should apply for. In their transportation role, the Economic Development Committee provides financial support to the two airports and has been very active in getting grants for and constructing multi-use trails. The following list summarizes recent activities. It is important to note that this committee does not plan, construct or maintain county roads; that is the function of the Wood County Highway Committee.



Department Operating Budget Summary

<u>Department: 38 - Transportation & Economic Development</u>	2026 Budget Summary						
	3803 - Transportation & Economic Development Grants	3804 - Transportation & Economic Development- CDBG	3805 - Transportation & Economic Development-Jr. Fair	2026 Total	Change %	Change \$	2025 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	40,000	60,000		100,000	-0.99%	(1,000)	101,000
300 - Supplies and Expense	4,200			4,200	+5.00%	200	4,000
700 - Grants and Contributions	327,500		38,000	365,500	+2.81%	10,000	355,500
Expense / Expenditure Total	371,700	60,000	38,000	469,700	+2.00%	9,200	460,500
Beginning Carryover	0	81,483	0	81,483	10.00%	7,410	74,073
Ending Carryover	0	81,493	0	81,493	10.00%	7,410	74,083
38 - Transportation & Economic	371,700	0	38,000	409,700	+2.30%	9,200	400,500

Payment in Lieu of Taxes (PILOT)

Statement of Purpose

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

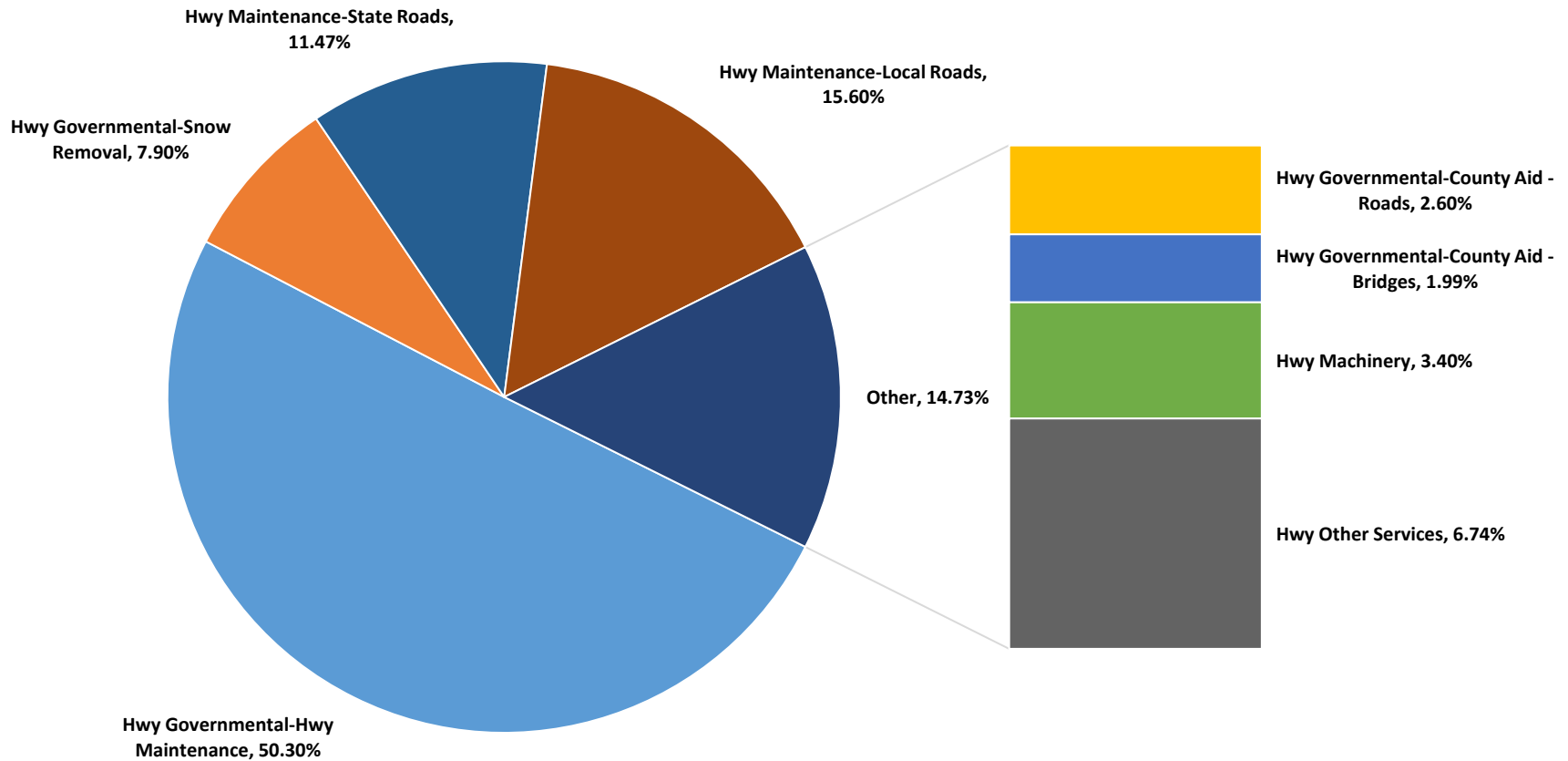


Department Operating Budget Summary

Department: 9908 - PILOT	2026 Budget Summary				
	9908 - PILOT	2026 Total	Change %	Change \$	2025 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					0
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
99 - General County Total	77,344	77,344	0.00%	0	77,344

PUBLIC WORKS

Wood County 2026 Adopted Budget Expenditures Public Works



Public Works Percentage of total 2026 Adopted Budget Expenditures by Function

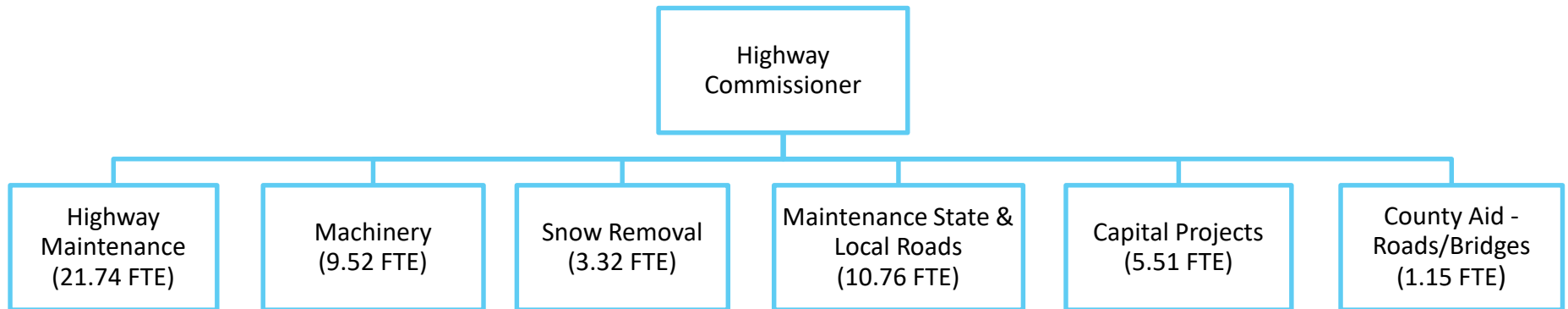
8.01%

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)	2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
Total	53.00	54.00	50.69	49.44	47.39	46.67	48.81	48.25	48.25	48.25



Department Operating Budget Summary

2026 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										
43 - Intergovernmental Revenues		0					2,927,209			
44 - Licenses and Permits		30,550								
47 - Intergov. Charges for Services		69,899		134,607	2,600,000					
48 - Miscellaneous Revenues		1,315								0
49 - Other Financing Sources		0								
Revenue / Funding Source Total		101,764		134,607	2,600,000		2,927,209			0
Expense / Expenditure										
100 - Personnel Services	45,722	388,545	251,124	278,200	121,384	62,999	1,099,734	59,386	0	9,550
200 - Contractual Services		18,831	5	7,384						
300 - Supplies and Expense	94,086	20,189	12,594	1,643	1,600,670	(0)	1,576,838	213,391	8,302	7,531
500 - Fixed Charges	0		8,319	113,100	310,239					
700 - Grants and Contributions										
Total Operating Expenditures	139,808	427,565	272,042	400,327	2,032,293	62,999	2,676,572	272,777	8,302	17,081
800 - Capital Outlay										
900 - Other Financing Uses	(12,136)	0			0					
Expense / Expenditure Total	127,672	427,565	272,042	400,327	2,032,293	62,999	2,676,572	272,777	8,302	17,081
Beginning Carryover	0	0	0	0	0	0	0	0	0	0
Ending Carryover	0	0	0	0	0	0	0	0	0	0
16 - Highway Total	127,672	325,801	272,042	265,720	(567,707)	62,999	(250,637)	272,777	8,302	17,081



Department Operating Budget Summary

	2026 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											
47 - Intergov. Charges for Services	0		0	44,682	262,576						
48 - Miscellaneous Revenues	0			9,290							
49 - Other Financing Sources											
Revenue / Funding Source Total	0		0	53,972	262,576						
Expense / Expenditure											
100 - Personnel Services	6,449	280,657	0	470,856	64,361	55,443	10,250	31,391	2,071,985	286,111	10,250
200 - Contractual Services				925,779	120,960	149,939	7,898				
300 - Supplies and Expense	68,619	44,743	10,841	8,094	27,360	29,269	8,975	0	0	706,683	17,791
500 - Fixed Charges	0	0		84,999	2,687	23,594	1,232	4,233			50,115
700 - Grants and Contributions											
Total Operating Expenditures	75,068	325,400	10,841	1,489,728	215,368	258,245	28,355	35,624	2,071,985	992,794	78,156
800 - Capital Outlay				575,000							
900 - Other Financing Uses	(120,455)	0	(28,256)	(2,409,244)			(28,355)	0	(2,071,985)		(76,985)
Expense / Expenditure Total	(45,387)	325,400	(17,415)	(344,516)	215,368	258,245	0	35,624	0	992,794	1,171
Beginning Carryover	0	0	0	0	0	0	0	0	(1,847,292)	76,160	(466,179)
Ending Carryover	0	0	0	0	0	0	0	0	(1,847,292)	76,160	(466,179)
16 - Highway Total	(45,387)	325,400	(17,415)	(398,488)	(47,208)	258,245	0	35,624	0	992,794	1,171



Department Operating Budget Summary

2026 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	2026 Total	Change %	Change \$	2025 Budget
Revenue / Funding Source											
41 - Taxes											
43 - Intergovernmental Revenues						0		2,927,209	-21.76%	(814,193)	3,741,402
44 - Licenses and Permits								30,550	0.00%	0	30,550
47 - Intergov. Charges for Services	265,997	117,349	1,442,179	1,961,954	847,362			7,746,605	+4.02%	299,099	7,447,506
48 - Miscellaneous Revenues						0		10,605	0.00%	0	10,605
49 - Other Financing Sources						4,261,700		4,261,700	+73.84%	1,810,200	2,451,500
Revenue / Funding Source Total	265,997	117,349	1,442,179	1,961,954	847,362	4,261,700		14,976,669	+9.47%	1,295,106	13,681,563
Expense / Expenditure											
100 - Personnel Services	75,546	23,009	654,875	184,465	102,722	386,240		7,031,253	+0.07%	5,158	7,026,096
200 - Contractual Services							27,835	1,258,631	+8.77%	101,465	1,157,166
300 - Supplies and Expense			787,304	1,777,489	744,640	3,847,625		11,614,677	+15.49%	1,557,680	10,056,997
500 - Fixed Charges								598,518	+4.73%	27,008	571,510
700 - Grants and Contributions	251,072	226,947						478,019	0.00%	0	478,019
Total Operating Expenditures	326,618	249,956	1,442,179	1,961,954	847,362	4,233,865	27,835	20,981,099	+8.77%	1,691,311	19,289,788
800 - Capital Outlay						0		575,000	-42.21%	(420,000)	995,000
900 - Other Financing Uses								(4,747,416)	-1.35%	(63,358)	(4,684,058)
Expense / Expenditure Total	326,618	249,956	1,442,179	1,961,954	847,362	4,233,865	27,835	16,808,682	+7.74%	1,207,952	15,600,730
Beginning Carryover	516,222	181,788	0	(276,996)	0	486,953	(27,835)	(1,627,799)	177.08%	(1,040,318)	(587,481)
Ending Carryover	516,222	181,788	0	(276,996)	0	486,953	(27,835)	(1,627,799)	186.45%	(1,059,533)	(568,266)
16 - Highway Total	60,621	132,607	0	0	(0)	(27,835)	27,835	1,832,013	-5.49%	(106,368)	1,938,381

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

2026 Budget Summary					
Department: 93 - Debt Service	9300 - Debt Service	2026 Total	Change %	Change \$	2025 Budget
Revenue / Funding Source					
41 - Taxes	10,705,860	10,705,860	+5.61%	568,467	10,137,394
48 - Miscellaneous Revenues	100,000	100,000	0.00%	100,000	0
Revenue / Funding Source Total	10,805,860	10,805,860	+6.59%	668,467	10,137,394
Expense / Expenditure					
200 - Contractual Services	100,000	100,000	0.00%	100,000	0
600 - Debt Service	10,705,860	10,705,860	+5.61%	568,467	10,137,394
Expense / Expenditure Total	10,805,860	10,805,860	+6.59%	668,467	10,137,394
Beginning Carryover					
Ending Carryover					
93 - Debt Service Total	0	0	0.00%	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).

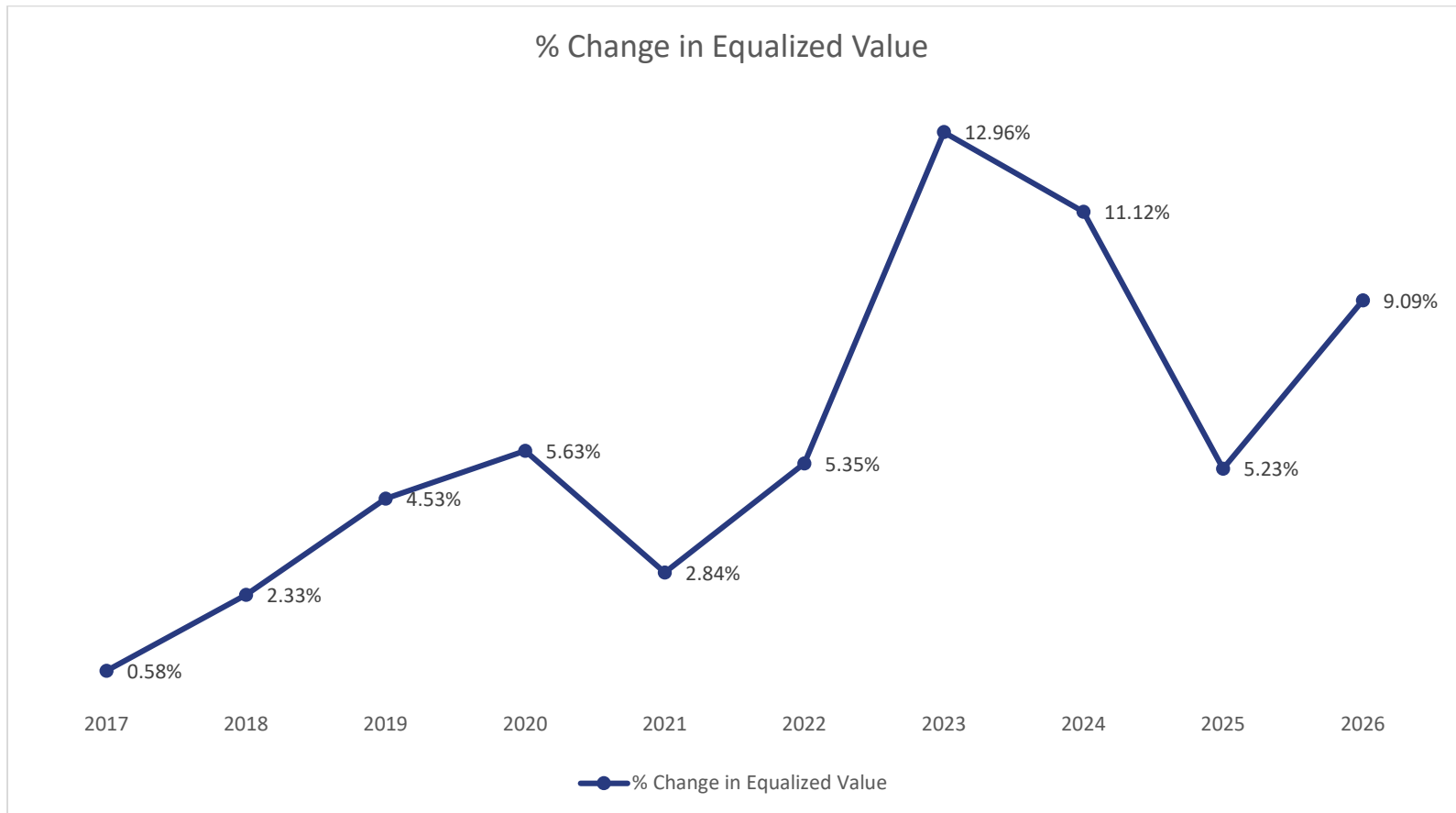


Department Operating Budget Summary

<u>Department: 94 - Capital Projects</u>	2026 Budget Summary				
	9400 - Capital Projects	2026 Total	Change %	Change \$	2025 Budget
Revenue / Funding Source					
43 - Intergovernmental Revenues	0	0	-100.00%	(450,000)	450,000
48 - Miscellaneous Revenues	0	0	0.00%	0	0
49 - Other Financing Sources	6,444,750	6,444,750	-14.62%	(1,103,750)	7,548,500
Revenue / Funding Source Total	6,444,750	6,444,750	-19.43%	(1,553,750)	7,998,500
Expense / Expenditure					
200 - Contractual Services	0	0	-100.00%	(70,000)	70,000
Total Operating Expenditures	0	0	-100.00%	(70,000)	70,000
800 - Capital Outlay	6,444,750	6,444,750	-15.18%	(1,153,750)	7,598,500
Expense / Expenditure Total	6,444,750	6,444,750	-15.96%	(1,223,750)	7,668,500
Beginning Carryover	11,782,817	11,782,817	-74.04%	(33,608,016)	45,390,833
Ending Carryover	11,782,817	11,782,817	-74.23%	(33,938,016)	45,720,833
94 - Capital Projects Total	0	0	0.00%	0	0

STATISTICAL DATA

WOOD COUNTY



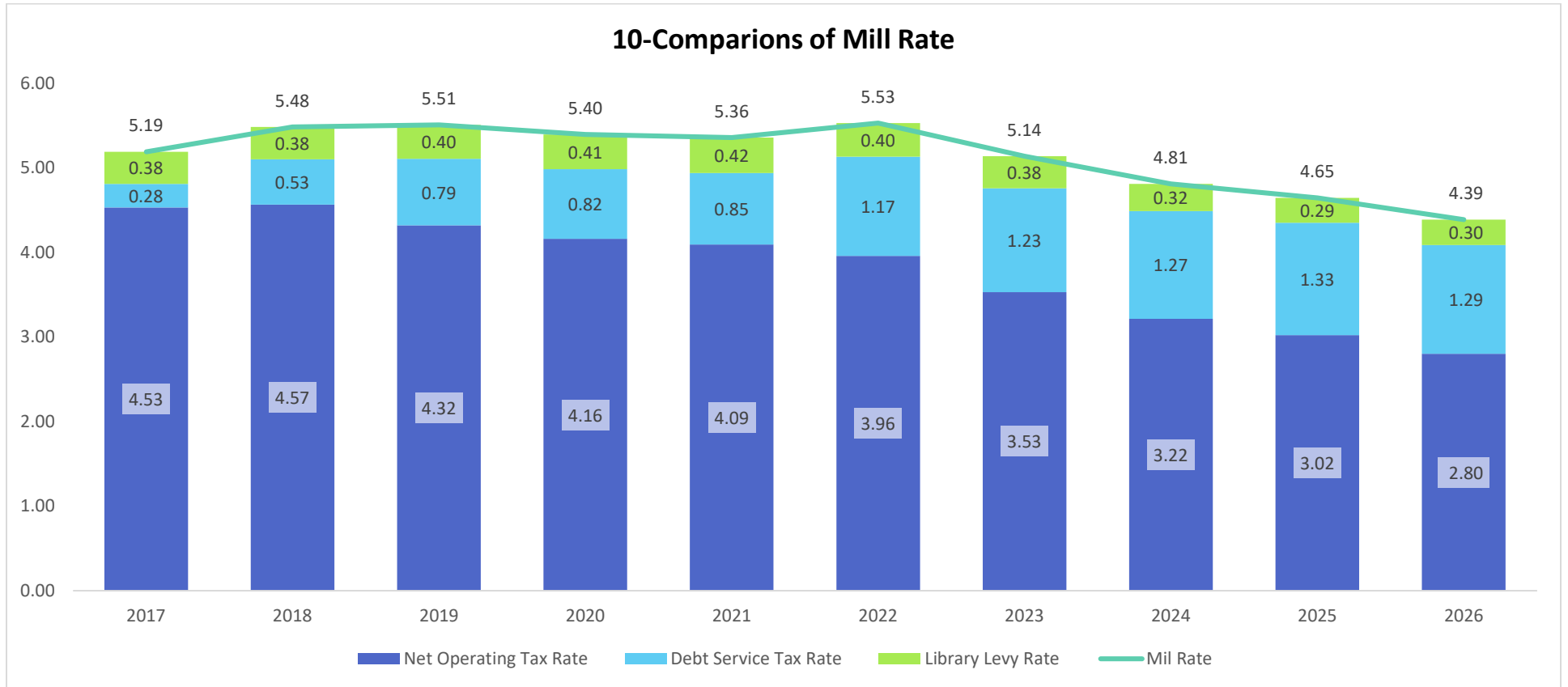
WOOD COUNTY

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

Levy year:	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
For budget year:	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Municipality										
Arpin	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	122,910,400
Auburndale	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	122,051,900
Cameron	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	82,837,200
Cary	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	85,840,200
Cranmoor	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	55,166,700
Dexter	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	63,377,200
Grand Rapids	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	949,921,600
Hansen	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	105,493,100
Hiles	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	40,953,400
Lincoln	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	225,395,900
Marshfield	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	117,091,500
Milladore	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	79,215,000
Port Edwards	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	156,970,800
Remington	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	49,554,500
Richfield	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	200,141,800
Rock	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	136,353,300
Rudolph	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	135,351,600
Saratoga	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	639,494,400
Seneca	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	147,229,200
Sherry	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	94,075,700
Sigel	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	130,609,300
Wood	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	121,014,600
Town total	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	3,861,049,300
Arpin	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	18,149,300
Auburndale	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	56,864,900
Biron	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	98,683,700
Hewitt	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	91,603,200
Milladore	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	17,736,200
Port Edwards	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	190,141,200
Rudolph	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	52,108,900
Vesper	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	44,857,600
Village total	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	570,145,000
Marshfield	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	1,955,482,600
Nekoosa	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	171,991,200
Pittsville	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	90,303,900
Wisconsin Rapids	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	1,663,722,500
City total	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	3,881,500,200
County total	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	8,312,694,500
Change from prior year	0.58%	2.33%	4.53%	5.63%	2.84%	5.35%	12.96%	11.12%	5.23%	9.09%

Source: Wisconsin Department of Revenue

WOOD COUNTY



WOOD COUNTY

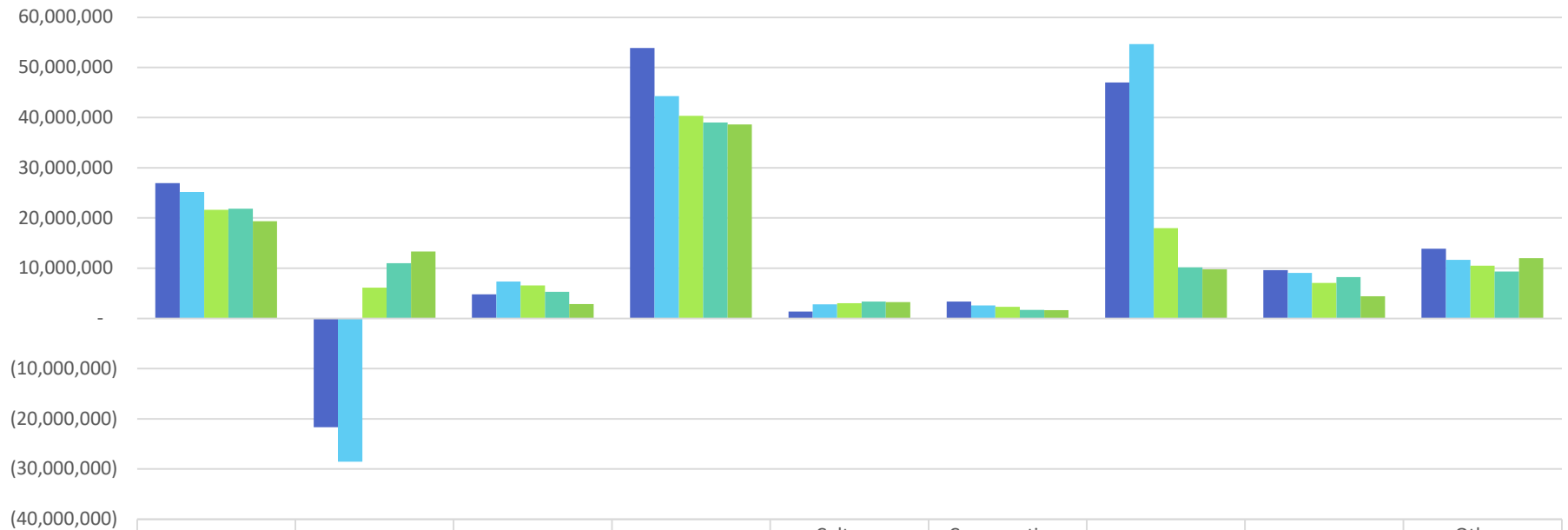
Property Tax Mill Rate History

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
2026	2.8010	1.2879	4.0889	0.3005	4.3894

* 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

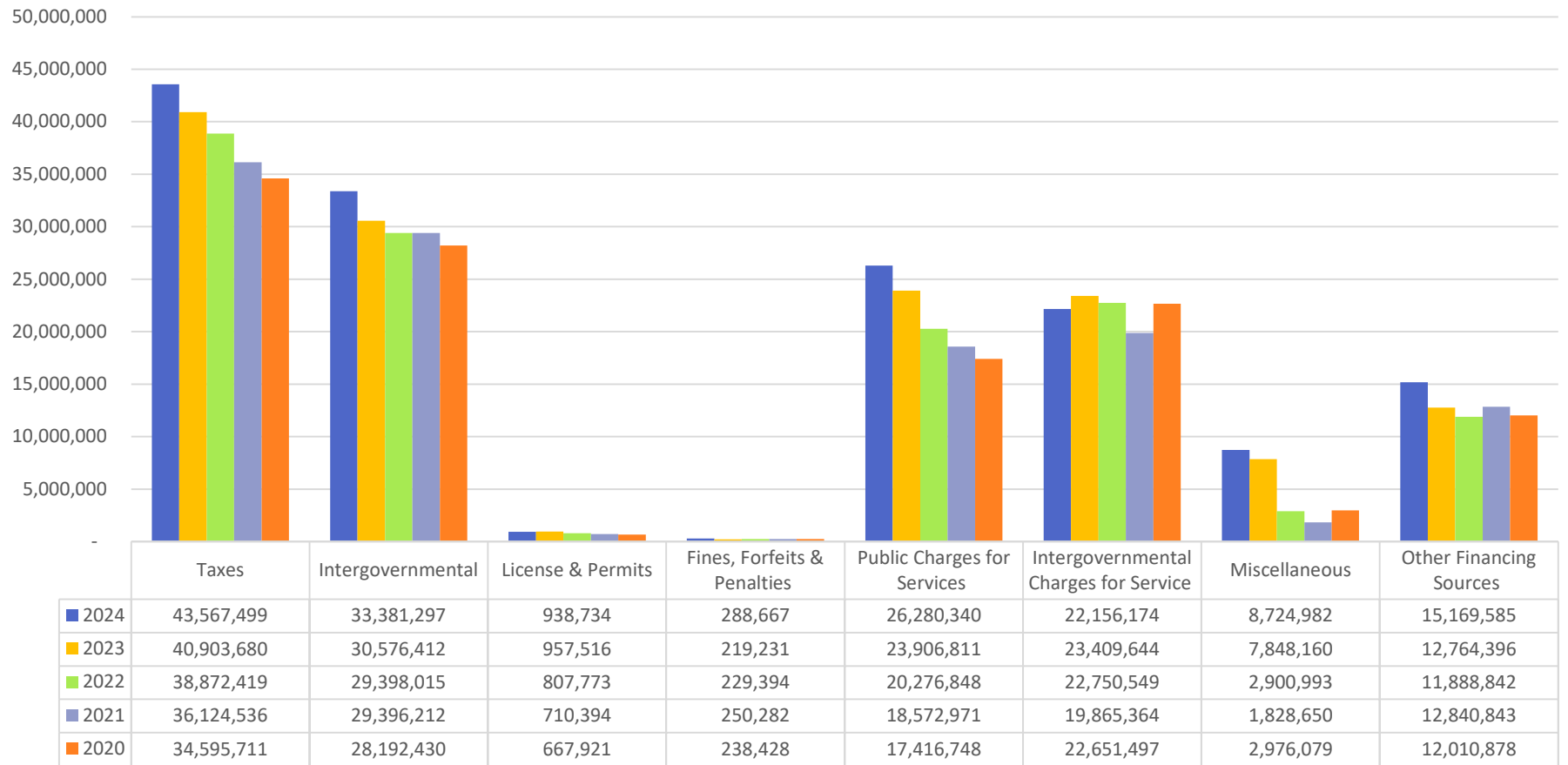
Five Year Comparison of Actual Expenditures by Category



- Public Safety had a net amount in expenditures of (\$21,691,689) mainly due to a Capital Outlay Offset of (\$35,768,332) for jail project expenditures.

WOOD COUNTY

Five Year Comparison of Actual Revenues by Category



WOOD COUNTY

Full Time Equivalent Employees

Department	2024	2025	2026
Edgewater Haven Nursing Home	66.07	66.07	65.07
Health Department	36.18	36.85	36.11
Human Services - Community	172.56	171.73	176.88
Humane Officer	0.23	0.25	0.25
Norwood Health Center	76.62	72.21	77.01
Veterans Service Office	3.91	3.91	3.91
Health and Human Services	355.57	351.02	359.23
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	86.96	86.96	90.96
Public Safety	114.83	114.83	118.83
Public works (Highway Department)	50.69	54.00	53.00
Child Support	10.76	10.76	10.75
Circuit Court Branch I	1.03	1.04	1.04
Circuit Court Branch II	1.03	1.04	1.04
Circuit Court Branch III	1.03	1.03	1.06
Circuit Court Branch IV	1.03	1.04	1.06
Register in Probate	3.68	2.72	2.66
Clerk of Courts	13.47	13.47	13.47
Coroner	0.66	0.66	0.66
Corporation Counsel	2.47	2.67	2.67
County Clerk	2.75	2.77	2.81
District Attorney	6.79	6.79	8.75
Finance	4.00	4.00	4.00
Human Resources	5.00	5.00	5.00
Information Systems	13.96	14.96	15.96
Justice Coordinator	3.35	4.00	4.41
Maintenance	5.80	5.80	6.80
Register of Deeds	4.84	4.88	4.88
Treasurer	3.00	3.00	3.00
Victim Witness	1.94	1.94	1.94
General Government	86.59	87.57	91.96
Parks and Forestry	18.65	18.02	18.44
University of Wisconsin Extension	1.60	1.60	1.60
Culture, Education and Recreation	20.25	19.62	20.04
Land and Water Conservation	5.47	5.74	5.74
Planning and Zoning	6.91	6.91	6.91
Conservation and Economic Development	12.38	12.65	12.65
Total Wood County	640.31	639.69	655.71

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.