



***Douglas County, Wisconsin***  
***2020***  
***ADOPTED BUDGET***

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# **DOUGLAS COUNTY, WISCONSIN**



**ADOPTED**

# Douglas County, Wisconsin—Annual Budget

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**Douglas County, a superior place in which to live, work, recreate, and invest**

Douglas County is the fourth largest county in Wisconsin (land area) with 1,342 square miles and lies in the northwest corner of the Indian Head Country and the state. Most of the county is within a half hour’s drive from Superior, the County Seat. The Superior-Duluth harbor ranks sixteenth in the nation in tonnage. Transportation, tourism, health care, education and manufacturing are major providers of employment for Douglas County residents today.

The breathtaking beauty and historical lore of Douglas County make a visit to the northwestern tip of Wisconsin a must for every visitor. Originally settled by the Chippewa Indians, the Douglas County area is a four-season spectacular where fishing, hunting, snowmobiling, and skiing combine to make family fun a way of life. The towns dotting the countryside are interesting and picturesque, and two beautiful State Parks, sandy public beaches, and a multitude of clean, sparkling lakes only add to the county’s charm.

Douglas County’s most memorable attraction, the majestic Lake Superior, is the largest fresh-water lake in the world, encompassing 3,200 square miles. The “Grand Lac” has a maximum depth of 1,290 feet and a maximum width of 160 miles. The Seaman’s Memorial Statue, dedicated to those who lost their lives on the great lake, is located on Barker’s Island in Superior, adjacent to the S.S. Meteor Maritime Museum, the last-remaining “whaleback” freighter. At the entrance to Barker’s Island is the Richard I. Bong WWII Heritage Center, created to honor and remember all those who fought and died, worked and waited during WWII. Ships from many foreign ports, as well as huge “lakers” over one-thousand feet in length, cruise in and out of the Superior/Duluth harbor at regular intervals between April and November. Lumbering is another of Douglas County’s major industries, reflected in the rich history portrayed at Fairlawn Mansion and Museum, built by Superior’s second Mayor, timber baron, Martin Pattison. The historical lore of a by-gone age is also abundant at Superior’s Fire House and Police Museum, where a treasure of vintage fire engines are housed. The Douglas County Historical Society, located at the historical Vasa Hall, also offers a unique picture of city and county history.

Located on the eastern edge of Superior, Wisconsin Point allows an unforgettable view of Lake Superior. “The Point” also offers an abundance of natural beauty for the nature lover, hiker, picnicker, swimmer, birder, and photo buff. In its natural state, it is a veritable goldmine of driftwood and agates. A sandy beach, lighthouse, and the Superior harbor entry draw visitors for a memorable afternoon or a star-filled evening. A Native American cemetery also offers a glimpse of the past.

Traveling east from Superior, the visitor will find the Brule River and Amnicon State Park. Known as the “River of Presidents”, the Brule is a perfect location for fishing, canoeing or kayaking, and the Brule River Forest offers an abundance of wooded hiking trails for the nature enthusiast. Presidents Grant, Cleveland and Hoover fished the Brule, and Calvin Coolidge made it the site of his summer White House. Eisenhower enjoyed the hospitality of Cedar Lake Lodge as well. Amnicon Falls State Park is an 800-acre untouched natural setting, which provides a quiet oasis for campers, picnickers, hikers, and nature lovers. At one point, the Amnicon River divides to form an island, which can be reached by a covered bridge. The picturesque bridge provides an excellent vantage point of the falls for photographers.

A trip south of Superior is just as rewarding as a trip east. Highway 35 will take the visitor to Pattison State Park, named for timber baron, Martin Pattison. Highlighted by spectacular scenery, which includes the highest waterfall in the state, Pattison Park also offers excellent camping and picnicking facilities, a supervised swimming beach, hiking trails and groomed snowmobile and cross-country ski trails on its nearly 1,500 acres

Lucius Woods County Park, located on Highway 53 in Solon Springs, is another must for any visitor to Douglas County. Situated on St. Croix Lake, the park offers swimming, boating, fishing, camping and a log amphitheater that provides a unique venue to a summer concert series. A divide at the north end of the lake is the result of glacier activity 10,000 years ago. It created the unusual northern flow of the Brule River and the southern flow of the St. Croix.

Overall, Douglas County is a sportsman’s paradise, a history buff’s dream, a photographer’s wonderland, a nature lover’s utopia, and a ship enthusiast’s delight.

Source: <http://douglascountywi.org>

**Population and Economy**

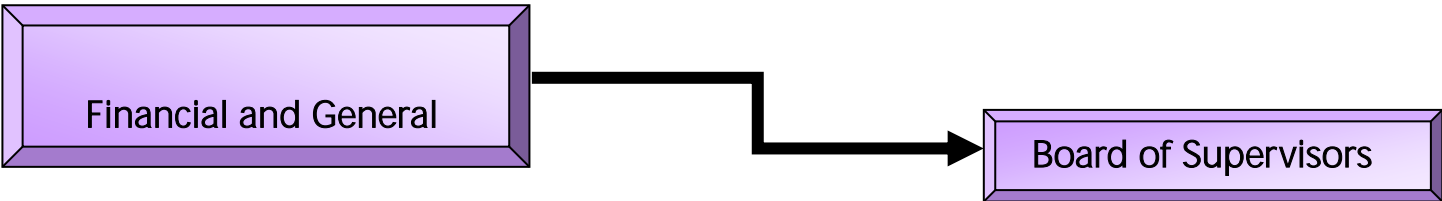
Douglas County has experienced a slight increase in population since the 2010 Census. According to the Wisconsin Department of Workforce Development, Douglas County’s population was 44,394 in 2015, an increase of 0.5% over 2010. Douglas County’s population growth rate ranked forty-first out of 72 Wisconsin counties. This continues a population increase trend that began in 1986.

The county’s population continues to age. In 2000, the median age of Douglas County was 37.7 and in 2014 it was 41.5. Roughly 14% of the county’s population was over the age of 64. The United States Census Bureau estimates that in 2013 15.6% of the county’s population was over the age 64. This compares to 14.8% for the state of Wisconsin as a whole. It is projected that by the year 2040, 25% of the county’s population will be over the age of 64.

Since the Great Recession of 2008, Douglas County’s unemployment rate has been lower than Wisconsin’s and the United States’ as a whole. Recent unemployment rates have climbed above the state and national averages. This is due in part to the slow-down on the Minnesota Iron Range and the delay in Enbridge Energy projects.

In 2014, firms in Douglas County employed a total of 15,260 people. The top industries in the county based on employment were: 1) Trade, Transportation, Utilities with 4,464 employees, 2) Education and Health with 3,475 employees, 3) Leisure and Hospitality with 2,040 employees, and 4) Manufacturing with 1,342 employees. The top four industries by total payroll were: 1) Trade, Transportation, Utilities (\$175,073,726), 2) Education and Health (\$126,325,584), 3) Manufacturing (\$72,290,912) and 4) Construction (\$63,128,799).

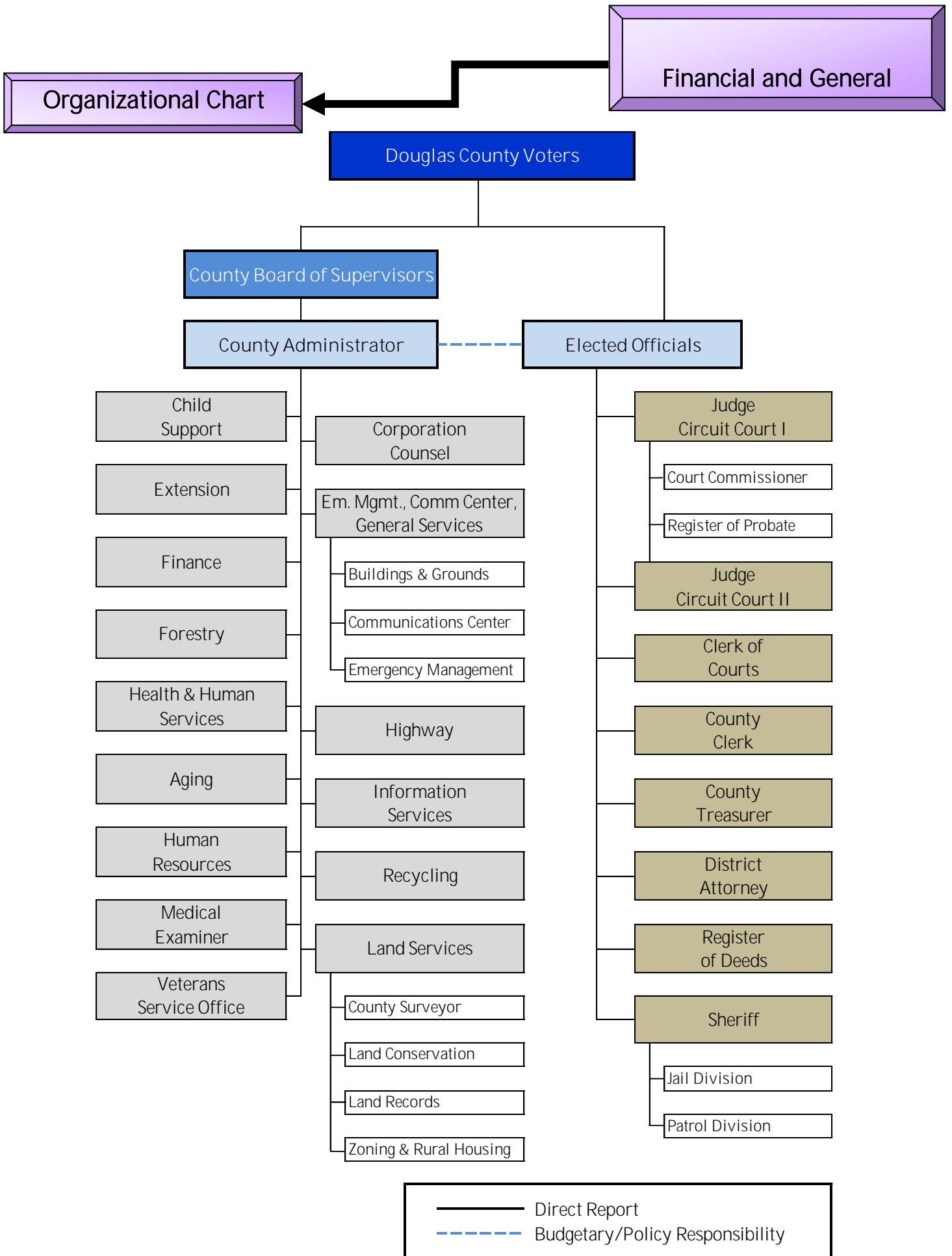
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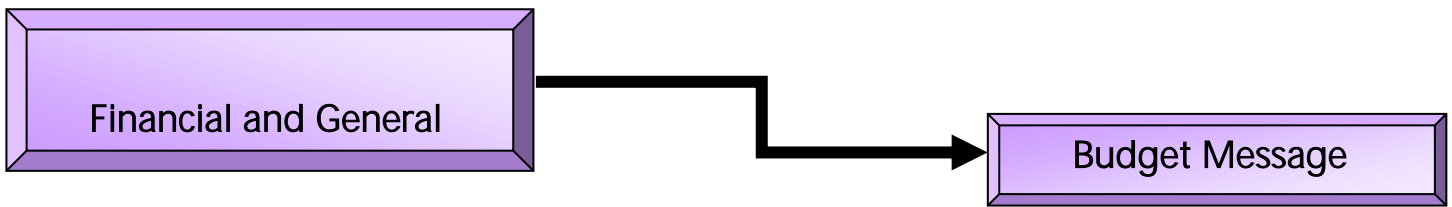


Mark E. Liebaert-CHAIR  
 Mary Lou Bergman-VICE CHAIR  
 Lawrence J. Quam-2nd VICE CHAIR  
 Rosemary L. Lear-3rd VICE CHAIR

|                      |                          |
|----------------------|--------------------------|
| Samuel E. Pomush     | 1st District Supervisor  |
| Wendy L. Bong        | 2nd District Supervisor  |
| Douglas G. Finn      | 3rd District Supervisor  |
| Peter W. Clark       | 4th District Supervisor  |
| Nicholas J. Baker    | 5th District Supervisor  |
| Ronald M. Leino      | 6th District Supervisor  |
| Charles M. Glazman   | 7th District Supervisor  |
| Michael R. Raunio    | 8th District Supervisor  |
| Alan J. Jaques       | 9th District Supervisor  |
| Lawrence J. Quam     | 10th District Supervisor |
| Marvin J. Finendale  | 11th District Supervisor |
| Rosemary L. Lear     | 12th District Supervisor |
| Keith A. Allen       | 13th District Supervisor |
| Patricia B. Ryan     | 14th District Supervisor |
| Susan A. Hendrickson | 15th District Supervisor |
| Scott A. Luostari    | 16th District Supervisor |
| Mark E. Liebaert     | 17th District Supervisor |
| Joseph A. Moen       | 18th District Supervisor |
| Steven E. Long       | 19th District Supervisor |
| William J. Borgeson  | 20th District Supervisor |
| Mary Lou Bergman     | 21st District Supervisor |







## Douglas County, Wisconsin

### 2020 Budget Message

To the Honorable Members of the Douglas County Board of Supervisors and to the Taxpayers of Douglas County:

It is an honor and privilege to present the 2020 Douglas County Budget. Per Wisconsin Statute 59.18(5), the submission of the annual budget to the Board is the County Administrator's responsibility. Preparation of the Proposed Budget would not be possible without the cooperation of staff, especially the staff of the Finance Department and its Director Candy Holm Anderson; Assistant Director, Tracy Ruppe; department managers; the County's many standing committees and the County's Executive Committee. Gratitude is expressed to Douglas County Board Chair, Mark Liebaert; and to the Administration Committee chaired by Alan Jaques.

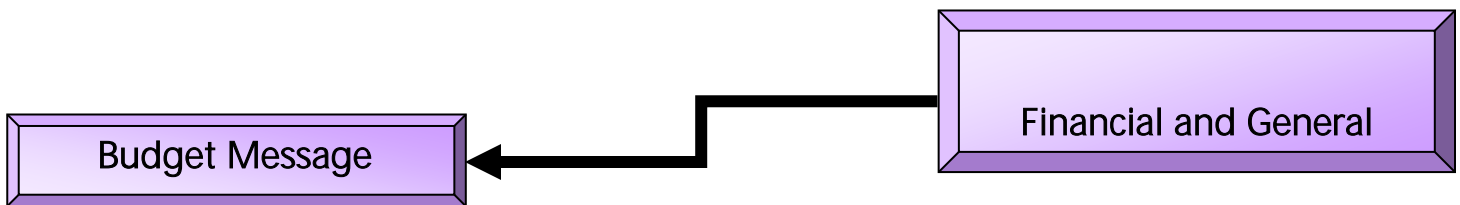
The Douglas County Board of Supervisors is the policy-making body for Douglas County. One of the most important policies that the Board establishes is the annual budget. It is the duty of Administration to carry out the policies established by the Board and to carry out the mission of Douglas County which is: *to provide cost-effective services, with equal access to all citizens; to continue and enhance partnerships; to responsibly manage our resources and plan for the future.*

The Administrator, along with department managers, must communicate the policies created by the Board to all in County government to ensure compliance. In the case of the budget, each Department Manager provides valuable input during the budget process and, upon County Board adoption, is responsible for "living within" his/her budget. Effective managers seek budget input from and communicate budget expectations to their respective staff. In short, all of the County's employees have a role in the budget process and the financial success of Douglas County.

### A Review of 2019

#### Funding Priorities

For the past several years, Douglas County has utilized many of the components of Priority Based Budgeting (PBB). PBB is an approach that results in local governments spending within their means by continuously focusing on the results most relevant to their communities and the programs that influence those results to the highest possible degree. The process involves a systematic review of existing services, why they exist, what value they offer to citizens, how they benefit the community, what they cost, and what objectives and citizen demands they are achieving.



In 2014, the Douglas County Board of Supervisors selected six priority areas for Douglas County government. The Board reaffirmed and ranked these priorities in 2015 and reaffirmed the priority areas again during budget planning sessions in June 2016, August 2017 and August 2018.

The allocation of resources in the 2019 operating budget reflected these priorities as did the decisions made by the County Board when it selected projects during the capital projects process mid-year 2019. Improvements were made to the capital projects process in January 2016 when the Board adopted a policy (Resolution #3-16) regarding the disbursement of any unassigned general fund surplus from a previous year’s operation. In adopting the policy, the Board reaffirmed an earlier policy (Resolution #39-12 adopted April 2012) establishing the maintenance of a minimum balance in the Unassigned General Fund. According to Resolution #39-12, the unassigned general fund balance compared to governmental expenditures will be maintained at a minimum ratio of 12% or about eight weeks of working capital for operations.

Resolution #3-16 directs that any surplus that remains, after the minimum ratio established by Resolution #39-12 is maintained, shall be distributed as follows:

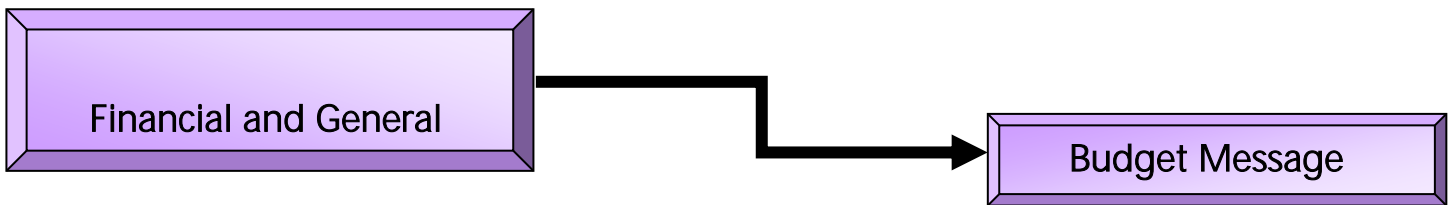
- 50% Capital Improvements as defined in the Capital Improvement Plan
- 15% Timber Sales Revenue Reserve (reserve fund to be capped at \$1,000,000)
- 15% Courthouse/Government Center Maintenance Fund
- 20% Discretionary allocation recommended by the Administration Committee to the full County Board to fund:
  - ◆ Merit Reward System for employees
  - ◆ Special Projects

Following the policies established by Resolutions #39-12 and #3-16, the County Board approved funding for the following projects within five of the six of the priority areas.

**Priority #1: Sustainable Infrastructure Investment:** A county that plans for, funds, and invests in transportation, infrastructure and equipment improvements while exploring energy efficient options.

- HVAC Software Upgrade Government Center/Courthouse
- Design services for HVAC replacement at the main Highway facility
- Highway Fuel System upgrade

These projects are in addition to highway projects funded in the 2019 Operating Budget which allowed for the purchase of various pieces of Highway equipment. Infrastructure improvements included pulverize and pave 3.65 miles on County Trunk Highway (CTH) A and 3.02 miles on CTH FF, overlay 1.01 miles on CTH H, and reconstruction design 16.5 miles of CTH M.



**Priority #2: Public Safety:** A county that invests in public safety to respond to emergency situations, and ensure the safety and security of citizens and their property.

- Computer replacement in squads
- Safety equipment for the Jail

**Priority #3: Responsible Development:** As an economically vibrant county, we will pursue economic development and revitalization opportunities that assist in cultivating a quality of life that is appealing to business and residents while honoring and preserving the past.

- Continued remonumentation
- Aerial pictometry
- Groundwater program

**Priority #4: Professionalism, Service and Efficiency:** A county that has well-trained professional staff that provides customers with quality programs and services in an efficient and innovative manner with a low tax impact.

- Windows 10 upgrade for all County computers
- Courtroom sound system

Although not considered a “capital” project, funding was also provided for the County’s merit/reward system.

**Priority #5 (tie): Natural Resources:** A county that protects, sustains, and enhances its natural resources and promotes recreation and educational opportunities.

- Upper St. Croix Riverway land acquisition
- County Park improvements

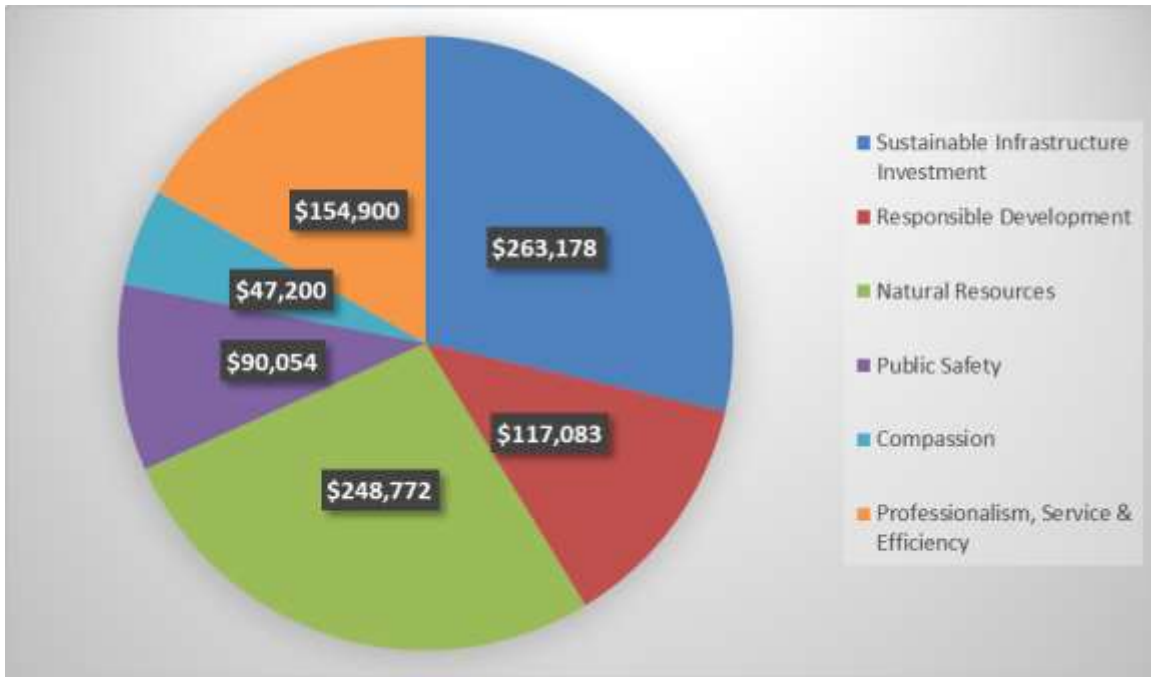
These projects are in addition to the operating budget which allowed for improvements to county parks and forestry equipment.

**Priority #5 (tie): Compassion:** A county that is compassionate and provides efficient and effective services to members of our community who are in need.

- Funding for non-profits

The pie chart in Table 1 provides a summary of total capital project investment for each priority area.

**Table 1  
2019 Capital Funding Allocation by Priority Area**

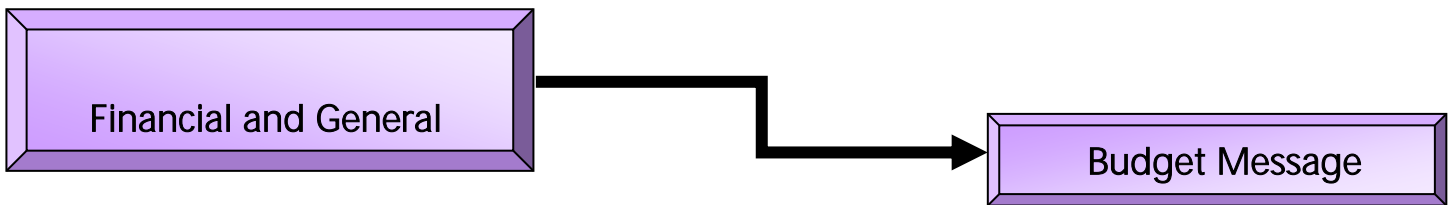


**The Impact of the Local Economy on County’s Finances**

The health of the local economy has a major impact on several of the revenue sources Douglas County relies upon to fund operations. The County receives revenue from a one-half percent sales tax applied to all taxable sales within the county. The County also receives a portion of the “Occupational Tax” charged on commodities (coal, wheat, etc.) that are shipped through the port of Superior. In addition, the rate of construction activity in the county determines the level to which the County can increase its tax levy.

A very important source of revenue for Douglas County, one that not all counties in Wisconsin receive, is revenue from timber that is harvested as part of the County’s comprehensive forestry management plan for the approximately 280,000 acres of County forest land. Recently, timber sales revenue and revenue from other fees related to the County Forest have equaled approximately 6.5% of the County’s total budget. The major factor affecting timber sales revenue is the condition of the wood, pulp and paper industries.

The County can also raise funds by issuing bonds to finance capital projects. The interest rate the County pays on this borrowing is based on global and national economic conditions and the rating given to the bonds by rating agencies such as Moody’s and Standard and Poor’s. The quality of the bond rating is determined in part by the financial condition of the County and the strength, size and diversity of the local economy. The County was upgraded to an Aa2 bond rating for its most recent issue.



Douglas County’s growth in equalized value from net new construction in 2019 was a positive .94%. The growth was below the state of average of 1.60% and slightly below the County’s net new construction in 2018, which was 1.07%.

Unemployment in Douglas County was 4.1% as of July 2019, approximately steady from the previous year. The percentage was above the State of Wisconsin’s 3.4%, for the same time period and was also slightly above the national percentage. The County’s major revenue sources are remaining steady, or moderately increasing. As economic conditions begin to strengthen for the area, sales tax revenue is realizing some upward movement.

## **The Budget Process**

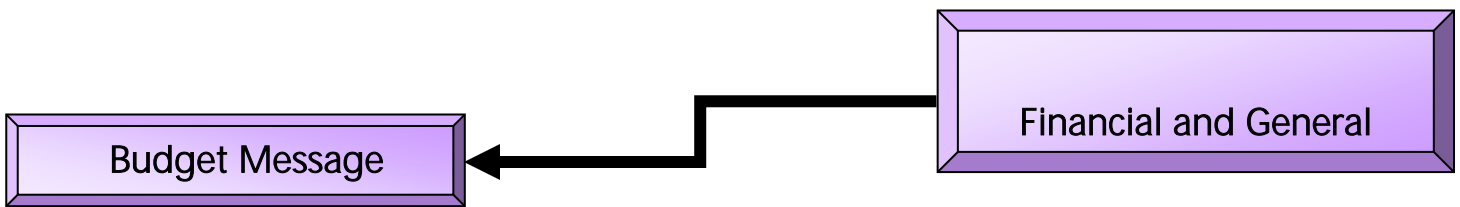
The County’s annual budget is a reflection of the values imbedded in the County’s mission statement. Providing high quality, accessible service is at the top of the list. The goal is to ensure that the budget that is proposed will enable the County to deliver its services at the highest level of quality possible. The budget process is used as an opportunity to evaluate the programs the County offers in order to discern whether some services should be eliminated and/or others added and how we can provide the services we do provide in the most efficient manner possible.

As part of this program evaluation process, we explore ways in which we can collaborate and cooperate with other governmental units to provide services more efficiently and effectively. County fees were also examined for reasonableness. In short, the question is asked whether or not the taxpayers are receiving value from County programs commensurate with the tax dollars they are paying to fund those programs.

The budget process also reflects the concept of long-term value. Resources we invest today are expected to reap benefits on into the future either in terms of enhanced services and/or reduced future costs.

With the County’s mission and values in mind, the budget process looked at individual functions, departments and the County government as a whole. Department managers were asked to develop goals for their departments for 2020 and action plans for achieving those goals. Goals were examined to ensure alignment with the priority areas established by the County Board. Goals and action plans were shared with committees of jurisdiction.

Department managers were charged with drafting preliminary budgets for their respective departments. They were asked to consider any resource reallocation that would be required to carry out goal action plans. Meetings were held with each department manager, along with the Finance Director, Assistant Finance Director and some Standing Committee Chairs, to review draft departmental budgets. Departmental goals and action plans were discussed, vacant positions were reviewed and fee schedules (if applicable) were examined for reasonableness. Revenue and expense line items of each department were examined closely to find ways of reducing impact on the tax levy. Departmental budgets were then shared with committees of jurisdiction to garner additional input and support.



With much assistance from Finance Department staff, information provided by the individual departments and the feedback from committees was compiled into a workable, balanced budget to present to the Administration Committee and the full County Board. As a synergistic document, the proposed 2020 Budget is greater than the sum of its parts. It is a participative, value-laden road map for Douglas County government.

The 2020 Proposed Budget was presented to the Administration Committee on September 26, 2019. The Proposed Budget was approved as submitted and will be forwarded to the full County Board on October 29, 2019.

## **The 2020 Budget**

The 2020 Budget presented many challenges. Those included state-imposed levy limits that restrict the County's operating levy increase to .94%, which equates to approximately \$148,000. General revenues such as sales tax and interest income are only moderately increasing and State Shared Revenue payments from the State are stagnant.

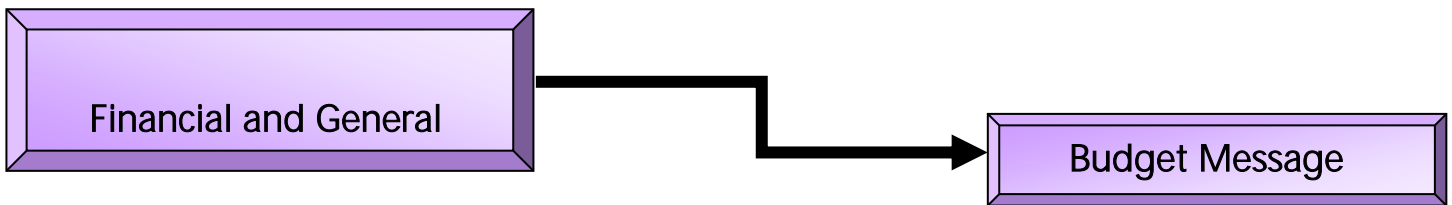
In order to remain competitive and retain employees in today's market, the overall pay plan grid was increased one percent. The cost of employee step progression in the pay plan grid was also budgeted for 2020.

Staffing changes are included in some departmental budgets. The General Services umbrella, which includes Emergency Management, Risk Management, Communications Center, and Buildings and Grounds, was restructured and a Lead Dispatcher position was funded. Social Service Aids and a Social Worker were added to the Health and Human Services budget, a Veterans Case Manager position was re-classed from a Veterans Benefits Specialist position, and contracted hours for zoning inspections were added.

The 2020 Health Insurance renewal presented its own challenges. Claims increased substantially over previous years. From 2018-2019 high-cost claims over \$50,000 doubled from the average. After several negotiations with the third-party administrator, fixed costs remained steady for 2020 from the previous year. Premium rates were increased five percent for 2020, to help ensure viability of the Health Insurance Fund Balance. In addition, property insurance premiums are increasing moderately in the coming year.

The most daunting issue again impacting the 2020 budget is the dramatic rising of placement costs for children and adults. Substance abuse is the major contributor to the issue. Beginning in 2018, costs have sky-rocketed and the trend is expected to continue.

Although it was a challenging task, everyone involved worked together to achieve a balanced budget. This was accomplished by using the following strategies: 1) Department budgets were combed through line-item by line-item to reduce budgeted expenses in an attempt to absorb personnel cost increases, 2) a



contracted position in the UW-Madison Extension budget was eliminated, 3) additional funding from the State’s newly signed budget provided some relief for child welfare programs, 4) additional revenue will be recognized in 2020 through the County’s indirect cost plan, and 5) there was a positive adjustment to the way the State allocates the levy.

The 2020 Budget includes total expenditures of approximately \$57.3 million compared to total budgeted expenditures of approximately \$56.7 million in the 2019 Adopted Budget, an increase of 1%. The 2020 Budget is divided among major activity areas as follows: 29.1% for Health and Human Services, 20.5% for General Government, 20.3% for Public Safety, 15.6% for Public Works, 7.7% for Debt Service, 4.8% for Conservation and Development, and 2.0% for Culture, Recreation and Education. (See graph on page 49.)

Budgeted expenditures related to Personnel Services, which include wages and benefits, increased by 1.3% compared to the 2019 Adopted Budget. Other projected increases include Contracted Services 6.8%, related to placement costs and Fixed Charges 6.6%. Grants and Contributions decreased 18%, related to a decrease in Bridge Aid (Towns and Villages.) Supplies and Expenses and Capital Outlay are similar to the previous year. Departmental Transfers increased 48.8% due to Highway Department allocations.

Total revenues for 2020 are budgeted at \$56.4 million, a 1.24% increase over the 2019 Adopted Budget. Intergovernmental revenues, which include grants from the State of Wisconsin, are projected to increase 3.41% from the previous year. Public Charges for Services, which include revenue from timber sales are budgeted at 7.24% above 2019. Miscellaneous Revenue, Licenses and Permits, Fines Forfeits and Penalties and Intergovernmental Charges for Services are budgeted at similar levels as 2019.

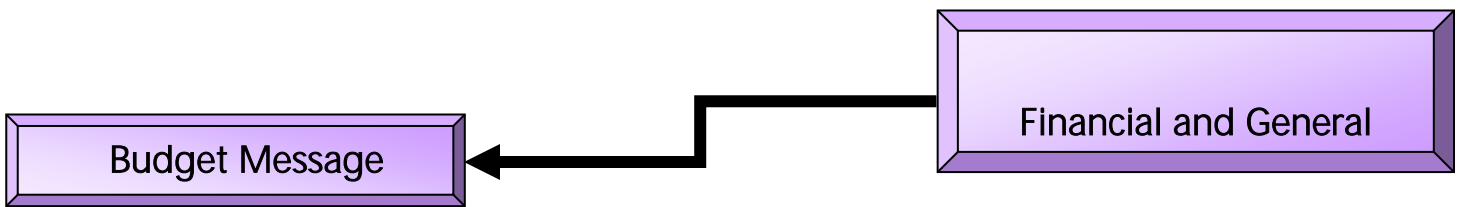
The 2020 Budget includes a property tax levy of \$17,230,911, a .49% decrease over 2019. This levy decrease of \$85,132 is comprised of an increase of \$147,973 for operations (the maximum allowable under state law), an adjustment of \$113,855 for a prior year’s unused levy, respectively, a \$179,660 decrease in allowable debt service, a decrease of \$220,681 for Bridge Aid, an increased adjustment for of \$34,361 for libraries, and a decrease in personal property aid of \$19,020.

The 2020 Budget incorporates a continued commitment to fund the priorities established by the Douglas County Board of Supervisors.

### **Priority #1: Sustainable Infrastructure Investment**

- Funding for approximately 8.53 miles of pulverizing and paving roads.
- Funding for 3.01 miles of overlay on roads.
- Funding of approximately \$1.225 million for highway vehicle and equipment purchases.
- Issuing a \$2.5 million bond for needed road improvements.





### **Priority #2: Public Safety**

- Increases to contract services for the jail.
- Lead Dispatcher position added in the Communications Center.

### **Priority #3: Responsible Development**

- Continued funding of the Development Association.
- Continued funding of the Convention and Visitors Bureau.
- Continued funding of economic development efforts of the Land and Development Committee.
- Increase funding for Zoning inspections.

### **Priority #4: Professionalism, Service and Efficiency**

- Funding of Compensation Plan step increases.
- Funding of a 1% adjustment to the Compensation Plan.

### **Priority #5 (tie): Natural Resources**

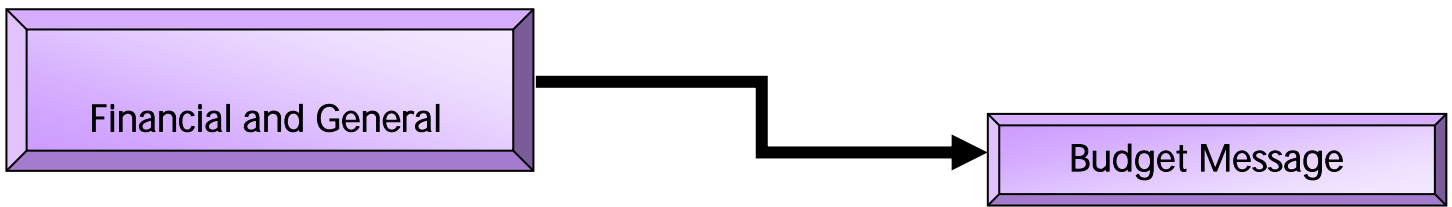
- Funding for Forestry road improvements.
- Funding for County Park improvements.
- Funding for Forestry equipment upgrades.
- Continue funding Land Conservation programs.

### **Priority #5 (tie): Compassion**

- Additional (1.5) Social Service Aids and a Social Worker position added.
- Additional dollars added to fund placement costs.
- Case Manager position in the Veterans Office.
- Continued funding for Senior Programs.

## **The Future**

The 2020 Budget builds on our past achievements and better positions Douglas County for the challenges and opportunities we will encounter in 2020 and beyond. Douglas County remains on solid financial ground; the recent upgrade of Moody credit rating to Aa2 confirms this. It is our intent to continue to be good stewards of County resources to ensure the future financial stability of the County. Striving for exceptional performance, developing staff, utilizing the concepts and principals of Priority Based



Budgeting and implementing a fiscally responsible plan to address our infrastructure needs while being true to our mission will enable us to do that.

Working with the County Board, department managers and staff, we will continue to explore ways to increase the efficiency of County government and look to cooperate and collaborate with entities in the public and private sectors in order to enhance the quality of service and increase taxpayer value. We will continue to evaluate programs for their relevance and necessity and make adjustments accordingly. As an employer we will continue to be an organization that expects, recognizes, rewards and nurtures exceptional performance.

Douglas County continues to be one of the most fiscally-sound counties in Wisconsin. We are fortunate to have an exceptionally well-qualified and dedicated team of department managers and staff. Working together with a commitment to serving the taxpayers of Douglas County, this team will continue to do its part to keep Douglas County a superior place in which to live, work, recreate and invest.

Again, it is an honor to present to the Douglas County Board of Supervisors the 2020 Douglas County Proposed Budget.

Sincerely,

Ann Doucette

Ann Doucette  
Douglas County Administrator



The Douglas County Board of Supervisors has identified sustainable infrastructure investment as the number-one priority of the county. The following information is a 5-year plan for improving our highway infrastructure.

**Long-Term Financial Plan  
Infrastructure**

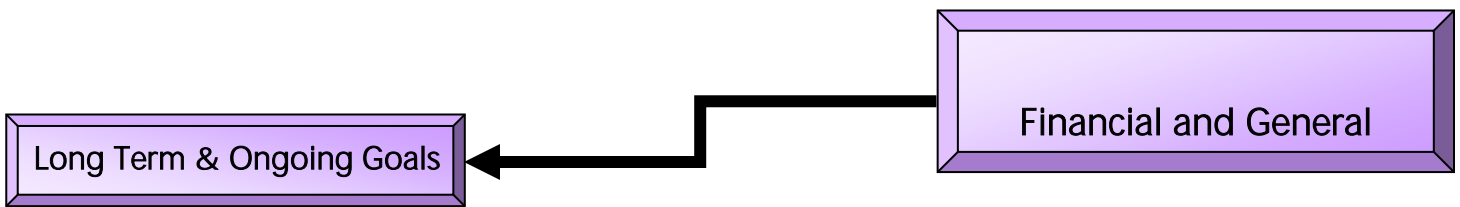
| 2020                            |                    |         |                       |                        |
|---------------------------------|--------------------|---------|-----------------------|------------------------|
| Project Location                | Description        | Mileage | Estimated Cost        | Bond Funding           |
| CTH D - Bayfield Rd. to STH 13  | Pulverize and Pave | 4.01    | 1,400,000             |                        |
| CTH P - USH 2 to STH 13         | Pulverize and Pave | 4.52    | 1,582,000             |                        |
| CTH O - CTH FF to STH 13        | Overlay            | 3.01    | 375,000               |                        |
| DESIGN CTH M - STH 35 to USH 53 | Design             | 16.5    | 825,000               |                        |
|                                 |                    |         | <u>\$4,182,000.00</u> | <u>\$ 2,500,000.00</u> |

| 2021  |                    |         |                       |                        |
|---|--------------------|---------|-----------------------|------------------------|
| Project Location                            | Description        | Mileage | Estimated Cost        | Bond Funding           |
| CTH G - East Mail Rd. to CTH Y              | Pulverize and Pave | 5.35    | 1,875,500             |                        |
| CTH Z - CTH A to Lyman Lake Rd.             | Pulverize and Pave | 2.43    | 851,000               |                        |
| CTH U - CTH UU to STH 13                    | Pulverize and Pave | 0.99    | 350,000               |                        |
| CTH W - Olson Road to CTH C                 | Pulverize and Pave | 0.55    | 193,000               |                        |
| CTH E - Between CTH C (connector) and CTH K | Overlay            | 1.0     | 100,000               |                        |
|   |                    |         | <u>\$3,369,500.00</u> | <u>\$ 2,500,000.00</u> |

| 2022  |                      |         |                       |                        |
|---|----------------------|---------|-----------------------|------------------------|
| Project Location                            | Description          | Mileage | Estimated Cost        | Bond Funding           |
| CTH C - State Line to Barnes Rd./CTH W      | Reconstruction (C-1) | 3.58    | 600,000               |                        |
| CTH FF - CTH O(south) to CTH H              | Pulverize and Pave   | 4.02    | 1,407,000             |                        |
| CTH G - County Line to East Mail Rd.        | Pulverize and Pave   | 5.0     | 1,750,000             |                        |
| CTH E - Between CTH C (connector) and CTH K | Overlay              | 1.0     | 100,000               |                        |
|   |                      |         | <u>\$3,857,000.00</u> | <u>\$ 2,500,000.00</u> |

| 2023                                  |                    |         |                       |                        |
|---------------------------------------|--------------------|---------|-----------------------|------------------------|
| Project Location                      | Description        | Mileage | Estimated Cost        | Bond Funding           |
| CTH U - USH 2 to CTH UU               | Pulverize and Pave | 3.24    | 1,134,000             |                        |
| CTH Y - Termini to USH 53             | Pulverize and Pave | 6.82    | 2,400,000             |                        |
| CTH E                                 | Overlay            | 1.0     | 100,000               |                        |
| Business 53 - USH 53 (south) to CTH A | Overlay            | 2.53    | 300,000               |                        |
|                                       |                    |         | <u>\$3,934,000.00</u> | <u>\$ 2,500,000.00</u> |

| 2024  |                    |         |                       |                        |
|---|--------------------|---------|-----------------------|------------------------|
| Project Location                            | Description        | Mileage | Estimated Cost        | Bond Funding           |
| CTH UU - CTH U to STH 13                    | Pulverize and Pave | 3.25    | 1,137,500             |                        |
| CTH E - Between CTH C (connector) and CTH K | Overlay            | 1.0     | 100,000               |                        |
| Business 53 - CTH A to USH 53 (north)       | Overlay            | 2.05    | 240,000               |                        |
| CTH P - CTH A to CTH L                      | Pulverize and Pave | 4.85    | 1,600,000             |                        |
|   |                    |         | <u>\$3,077,500.00</u> | <u>\$ 2,500,000.00</u> |



## DOUGLAS COUNTY STRATEGIC PLAN

Through the strategic planning process Douglas County examines the environment in which it exists and operates, explores the factors and trends that affect the way it does business, seeks to meet its mandates, frames strategic issues that must be addressed and finds ways to address the issues.

The result of the County's strategic planning process is a commitment by the County Board of Supervisors to focus decision making in the long-term regarding priorities. In 2008 the County revised and adopted its Vision and Mission, which clearly reflect the expectations of the organization and are consistent with the core values of the County. The fundamental budget decisions and actions made by Douglas County align with its vision, mission and values.

## OUR MISSION

The mission of Douglas County is to provide cost-effective services, with equal access to all citizens; to continue to enhance partnerships; to responsively manage our resources and plan for the future.

## OUR VISION

The work of Douglas County is to provide collectively what cannot be accomplished by citizens individually.

## DOUGLAS COUNTY CORE VALUES

- **INTEGRITY** is honest, open, and demonstrating mutual respect and trust in others.
- **SERVICE** is responsively delivering on our commitments to all of our internal and external customers.
- **QUALITY** is providing public services that are reflective of "best practices" in the field.
- **EFFICIENCY** is the ability to do something well, or achieve a desired result without wasted energy or effort.
- **COMMUNICATION** is the art and technique of using words effectively to impart information or ideas.
- **STEWARDSHIP** is conserving the human, natural, cultural and financial resources for current and future generations.
- **FORESIGHT** is looking ahead and planning for the future.

Strategic goals and implementation strategies were also identified in 2008 to establish a foundation for future action by the County Board of Supervisors and staff. The Strategic Goals and corresponding Strategies and Action Plans provide continuous focus to decision makers on current and new programs and policies that require additional resources or should be implemented, but also defining those that should be realigned, reduced or declined over the life of the plan.

Financial and General



Long Term & Ongoing Goals



Budget Presentation Award

Financial and General



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Douglas County  
Wisconsin**

For the Fiscal Year Beginning

**January 1, 2019**

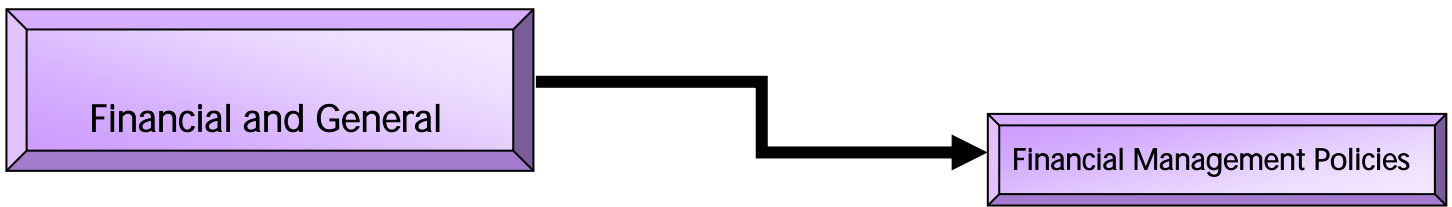
*Christopher P. Morrill*

Executive Director

*The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Douglas County, Wisconsin for its annual budget for the fiscal year beginning January 1, 2019.*

*In order to receive this award, a government unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device.*

*The award is valid for a period of one year. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.*



The goal of financial policies is to ensure that financial resources are well-managed and available to meet the present and future needs of the citizens of Douglas County. The policies are adhered to in the preparation of the annual budget. **The County considers the budget balanced as the budgeted expenditures are funded through a combination of external revenues, property taxes, and application of fund reserves identified in the prior year’s audited financial statements.** The following is a description of the County’s fiscal management policies for revenue, operating expenditures, reserves, capital improvements, debt, investments and basis of budgeting.

### Revenue

1. Property taxes (4.72 mill rate) and County sales tax (0.5%) are relied on to fund programs and services. Property taxes account for approximately 30.1% and sales tax, approximately 6.7% of total revenue.
2. Grant funding is diligently pursued to bring State and Federal funds back into the local economy and to supplement and expand services provided to County residents. Grant funding accounts for approximately 25.8% of total revenue.
3. User fee schedules are reviewed annually during the budget process. These fees help diversify revenue streams and reduce reliance on state/federal and property tax funding. Public and Intergovernmental charges for services account for approximately 28.1% of total revenue.
4. The County takes a very conservative approach on investments, seeking returns consistent with low risk opportunities.
5. The County anticipates bonding for \$2.5 million in 2020 for road construction projects; corresponding debt service payments will not be due until 2021.

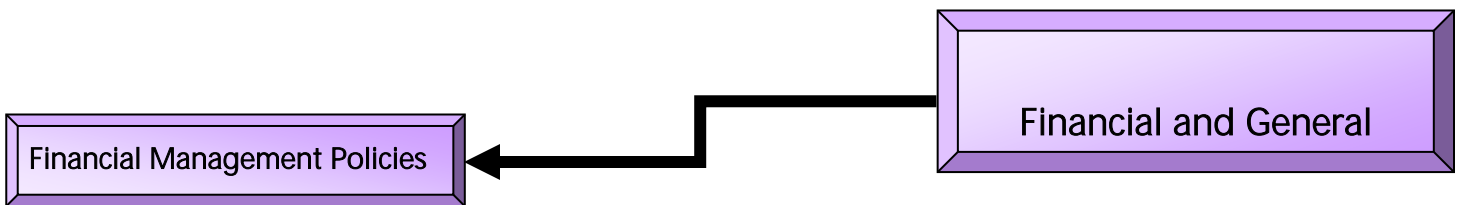
### Property Tax Levy/Rate Limits

Under the 2019-2021 Wisconsin Budget (2019 Wisconsin Act 9) a county is allowed to increase its total property tax levy by the percentage change in the county growth in equalized value due to net new construction between the previous year and the current year. It continues major current laws’ exemptions including payments for public libraries system tax levies, debt service tax levy (including related refinancing and refunding), County Aid for Bridges and an exemption provision to allow for payments of consolidated (shared) services. In addition, unused tax levy authority up to a maximum on .5% of the prior year levy can be carried forward by a majority vote of the County Board.

The 2020 Douglas County Budget operating levy decrease consists of the net new construction between 2017 and 2019 and a small amount for libraries. There is no levy for County Aid for Bridges Program in 2020 in comparison with the 2019 levy of \$220,681. The debt service levy decrease is due to refinancing two debt issues in 2019 that resulted in savings.

The 2011 Wisconsin Act 32 (2011-2013 State Budget) eliminated property tax levy rate limits for Wisconsin counties.





### **Operating Expenditure Budget**

Douglas County’s budgetary controls go beyond the Wisconsin State Statute requirement of total agency expenditure. The operating budget control is set by classes of account categories (i.e. personnel costs, contracted services, supplies and travel, grants, fixed costs, capital outlay, etc.) for all funds except for the Debt Service Fund, which is controlled at the total agency level.

The County Administrator establishes specific guidelines for departmental operating budget expenditures. For informational purposes and comment, departmental budgets are also presented to respective standing committees. The proposed budget is submitted to the Administration Committee at the end of September for consideration. The proposed budget is then forwarded to the Board of Supervisors for review and adoption on the last Tuesday in October. Due to changes in economic conditions, departments were urged to keep increases at a minimum, analyze all fee structures and consider alternate ways of doing business.

The County recognizes a fixed asset capitalization level of \$5,000 to be consistent with Federal and State fixed asset capitalization levels.

### **Capital Improvement Plan**

The Capital Improvement Plan provides a guide to County staff and elected officials in selecting priorities for project development and implementation. Each year, the Plan identifies issues in the capital project area that the County may face over the next five years. The Plan is a guide and a tool from which the annual capital budget is developed and/or adjusted.

A capital project is generally a non-reoccurring expenditure in one or more fiscal years in an amount normally in excess of \$25,000 for a permanent fixed asset. The useful life of a project must generally be at least ten years and/or no less than the length of the debt used to finance it.

The Capital Improvement Plan is updated and issued on an annual basis. Generally, the capital improvement process coincides with the County’s budget process. However, in recent years, the County has decided to change the timing of the process until after the year-end closes and the availability of funding is determined.

### **Debt Policy**

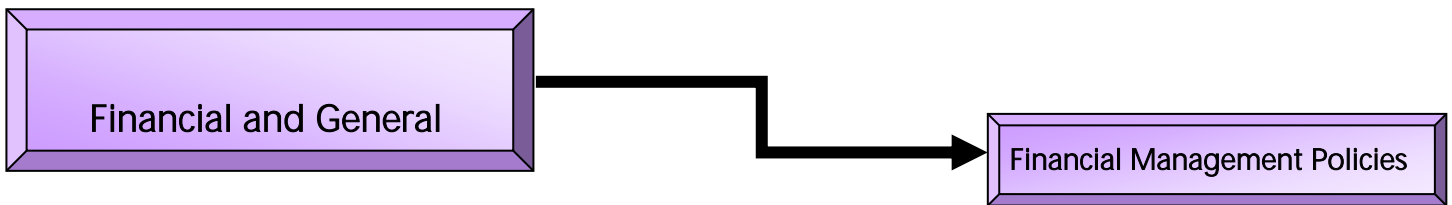
Wisconsin Counties’ debt cannot exceed five percent of the equalized value of all county property, including tax increment districts. At the end of 2019, the County anticipates that approximately 88.58% of borrowing capacity will be unused.

Debt financing is never used to fund current operations or recurring equipment purchases. It is used only to fund major projects. In 2003, the County bonded to provide financing for a new jail and administration building. A portion of that financing was advance refunded in 2005, 2010, and 2012. In 2019, the County refinanced the remaining callable portion of the bonds. The County borrowed approximately \$6 million in 2013 to pay the entire amount of the Unfunded Actuarial Accrued Liability with the State of Wisconsin Department of Employee Trust Funds. Also in 2019, the county refinanced the 2013 loan with the Commissioner of Public Land. The savings from these two re-financings is reflected in the 2020 budget year and beyond.

New debt is structured to avoid major fluctuations in future debt payments. The County plans to borrow \$2.5 million in 2020 for road construction projects, with the first debt service payment due in 2021.

### **Fund Balance and Retained Earnings Policy**

The County will maintain unassigned fund balances to provide necessary working capital to avoid cash flow



interruptions and short-term borrowing to fund daily operations. The fund balance is used to generate interest income and assist the County in maintaining its Aa2 bond rating.

The unassigned fund balance of the general fund, compared to governmental expenditures will be maintained at a minimum of 12%, or about eight weeks of working capital for operations. At the end of 2018, the unassigned fund balance of the County's General Fund was 18% of total governmental expenditures.

Any unassigned funds at the end of the year in the Health and Human Services Department are transferred to the General Fund.

The unreserved balance in the Forestry Fund represents at least the net book value of fixed assets not to exceed the gross value of fixed assets excluding contributed capital reserves. Any excess is transferred to the General Fund. Douglas County has the largest county forest in Wisconsin. Timber sales have resulted in substantial transfers to the General Fund in the past five years.

### **Investments**

The primary investment objectives are the safeguarding of assets, maintenance of liquidity for cash flow requirements, and return on investment. Investments are generally within money market accounts, certificates of deposit, repurchase agreements, the State of Wisconsin's Local Government Investment Pool and US government agency obligations. All investments must be insured and/or collateralized. The County adheres to the GASB pronouncements that pertain to investments.

### **Accounting and Basis of Budgeting**

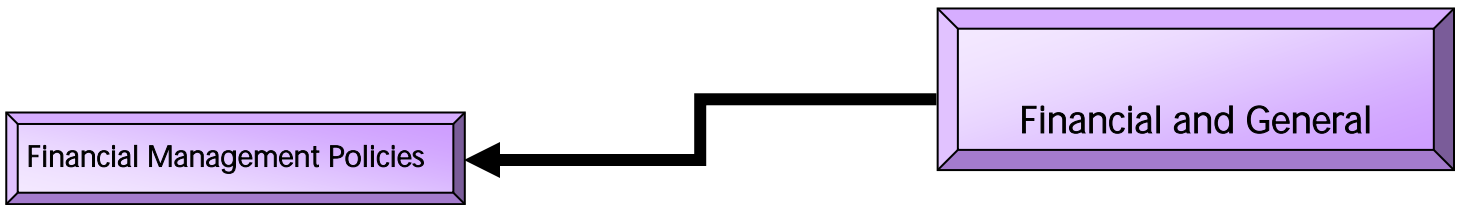
The County's financial statements are maintained in conformance with generally accepted accounting principles (GAAP) accepted in the United States as transmitted by the Governmental Accounting Standards Board (GASB).

The governmental funds of the County (General, Special Revenue, Debt Service and Capital Projects) are maintained on a modified accrual basis, and proprietary funds (Enterprise and Internal Service) are maintained on the full accrual method of accounting. Modified accrual accounting recognizes revenues when they become measurable and available as net current assets. Expenditures are recognized when the related fund liability is incurred. Full accrual accounting recognizes revenues when earned and expenses when liabilities are incurred. The County is on a fiscal calendar year.

Budgetary control is maintained by a formal appropriation and encumbrance system. The annual budget, approved by the County Board, is by department appropriation unit in each fund (with the exception of proprietary funds which are controlled by total expense, and Capital Projects, which are controlled by project).

An appropriation system of internal control will be maintained to provide reasonable, but not absolute, assurance regarding safeguarding of assets against loss from unauthorized use of disposition and the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that the cost of controls should not exceed the benefits likely to be derived, and the evaluation of costs and benefits requires estimates and judgments by management.

The County's annual budget is adopted as required by state statutes and prepared on substantially the same basis as the financial statements. The basis of budgeting is in accordance with GAAP. However, budgetary expenditures include encumbrances, and budgetary revenues include all property taxes levied for the fiscal year. In addition, proprietary fund budgets do not budget for compensated absences and non-operating gains or losses on disposal of fixed assets. Fixed asset purchases are shown as memo items for budget disclosure



purpose to comply with state law. Fiduciary funds, which are only agency funds, are not included in the budget.

County policy, in accordance with state and federal requirements, provides for an annual audit of the financial records by an independent certified public accountant. In addition to meeting the above requirement, the audit is designed to meet the requirements of the federal Single Audit Act of 1984 and related US Office of Management and Budget Uniform Guidance Code. The independent auditor’s report on the general purpose financial statements, individual fund statements, and schedules are included in the financial section of the Comprehensive Annual Financial Report (CAFR). The auditor’s report that is related specifically to the single audit, is included in a separately issued single audit report.

Full disclosure of bond representation is provided in the County’s official statement. Beginning in 2005, in order to comply with Securities and Exchange Commission (SEC) Rule 15cs-12m, continuing disclosure has been provided to recognize municipal securities repositories utilizing the Municipal Security Rulemaking Board’s (MSRB) Electronic Municipal Market Access (EMMA) website.





**NOTICE OF PUBLIC HEARING  
DOUGLAS COUNTY, WISCONSIN  
2020 Budget**



As proposed by the Administration Committee/Douglas County Board of Supervisors.

On October 29, 2019, at 6:00 P.M., at the Government Center; Superior, Wisconsin; the Douglas County Board of Supervisors will hold a public hearing on the budget for 2020, pursuant to Section 65.90 of the Wisconsin State Statutes.

All residents and taxpayers of Douglas County will be given an opportunity to be heard on the proposed budget. Details of the proposed budget may be obtained by making an application to the Douglas County Clerk, Room 101, or the Finance Department, Room 206, Douglas County Courthouse, Superior, Wisconsin.

| <b>GENERAL FUND</b>                           | <b>2018<br/>Actual<br/>Amount</b> | <b>2019<br/>Amended<br/>Budget</b> | <b>2020<br/>Proposed<br/>Budget</b> | <b>Change</b>    | <b>%<br/>Change</b> |
|---|-----------------------------------|------------------------------------|-------------------------------------|------------------|---------------------|
| <b>REVENUES</b>                               |                                   |                                    |                                     |                  |                     |
| Taxes:  |                                   |                                    |                                     |                  |                     |
| General Property Taxes                        | \$ 5,176,041                      | \$ 4,656,479                       | \$ 4,684,483                        | \$ 28,004        | 0.6%                |
| Other Taxes                                   | 4,504,954                         | 4,861,951                          | 4,710,000                           | (151,951)        | -3.1%               |
| Intergovernmental Revenues                    | 4,349,697                         | 3,101,723                          | 3,233,536                           | 131,813          | 4.2%                |
| Licenses & Permits                            | 192,012                           | 184,835                            | 191,760                             | 6,925            | 3.7%                |
| Fines Forfeits & Penalties                    | 258,689                           | 293,300                            | 301,300                             | 8,000            | 2.7%                |
| Public Charges For Services                   | 871,414                           | 899,730                            | 971,320                             | 71,591           | 8.0%                |
| Intergov't Charges For Serv.                  | 1,406,601                         | 1,491,739                          | 1,533,664                           | 41,925           | 2.8%                |
| Miscellaneous Revenues                        | 1,527,064                         | 1,073,229                          | 1,081,464                           | 8,235            | 0.8%                |
| Other Financing Sources                       | (364,683)                         | 1,443,017                          | 1,667,000                           | 223,983          | 15.5%               |
| <b>TOTAL REVENUES</b>                         | <b>17,921,790</b>                 | <b>18,006,002</b>                  | <b>18,374,527</b>                   | <b>368,525</b>   | <b>2.0%</b>         |
| <b>EXPENDITURES</b>                           |                                   |                                    |                                     |                  |                     |
| General Government                            | 4,724,396                         | 5,211,154                          | 4,888,628                           | (322,526)        | -6.2%               |
| Public Safety                                 | 11,316,986                        | 11,554,809                         | 11,613,033                          | 58,224           | 0.5%                |
| Public Works                                  | 178,501                           | 205,645                            | 216,123                             | 10,478           | 5.1%                |
| Health & Human Services                       | 277,008                           | 291,180                            | 285,838                             | (5,342)          | -1.8%               |
| Culture, Recreation & Education               | 640,306                           | 633,159                            | 646,005                             | 12,846           | 2.0%                |
| Conservation & Development                    | 1,931,434                         | 775,768                            | 805,867                             | 30,099           | 3.9%                |
| <b>TOTAL EXPENDITURES</b>                     | <b>19,068,632</b>                 | <b>18,671,715</b>                  | <b>18,455,494</b>                   | <b>(216,220)</b> | <b>-1.2%</b>        |
| <b>INCREASE (DECREASE) IN WORKING CAPITAL</b> | <b>(1,146,842)</b>                | <b>(665,713)</b>                   | <b>(80,967)</b>                     | <b>584,746</b>   | <b>-87.8%</b>       |

Notice of Public Hearing

Financial and General

Douglas County Public Hearing Notice (continued)

| ALL GOVERNMENTAL AND PROPRIETARY FUNDS COMBINED | FUND BALANCE January 1, 2020 | 2020 TOTAL REVENUES | 2020 TOTAL EXPENDITURES | FUND BALANCE December 31, 2020 | PROPERTY TAX CONTRIBUTION |
|---|------------------------------|---------------------|-------------------------|--------------------------------|---------------------------|
| <b>GOVERNMENTAL FUNDS</b>                       |                              |                     |                         |                                |                           |
| General Fund                                    | \$ 14,849,208                | \$ 18,374,527       | \$ 18,455,494           | \$ 14,768,240                  | \$ 4,684,483              |
| Special Revenue Funds                           |                              |                     |                         |                                |                           |
| Human Services                                  | 756,369                      | 13,872,963          | 13,872,963              | 756,369                        | 4,294,039                 |
| Health Department                               | 126,753                      | 780,752             | 780,752                 | 126,753                        | 515,637                   |
| Child Support                                   | 196,336                      | 1,070,000           | 1,086,787               | 179,549                        | 210,000                   |
| Commission on Aging                             | -                            | 656,710             | 656,710                 | -                              | 207,025                   |
| Total Special Revenue Fund                      | 1,079,458                    | 16,380,425          | 16,397,212              | 1,062,671                      | 5,226,701                 |
| Debt Service Funds                              | 91,395                       | 4,403,229           | 4,403,229               | 91,395                         | 4,160,114                 |
| Capital Projects Funds                          | 216,893                      | -                   | -                       | 216,893                        | -                         |
| <b>TOTAL GOVERNMENTAL FUNDS</b>                 | <b>16,236,954</b>            | <b>39,158,181</b>   | <b>39,255,935</b>       | <b>16,139,200</b>              | <b>14,071,298</b>         |
| <b>PROPRIETARY FUNDS</b>                        |                              |                     |                         |                                |                           |
| Enterprise Fund                                 |                              |                     |                         |                                |                           |
| Forestry  | 12,710,577                   | 2,457,548           | 2,457,548               | 12,710,577                     | -                         |
| Internal Service Funds                          |                              |                     |                         |                                |                           |
| Highway   | 81,766,836                   | 8,719,365           | 8,719,365               | 81,766,836                     | 3,044,459                 |
| Central Supply                                  | 30,892                       | 92,631              | 92,631                  | 30,892                         | -                         |
| Workers' Compensation                           | 2,037,283                    | 410,000             | 410,000                 | 2,037,283                      | -                         |
| Information Services                            | 378,623                      | 965,366             | 965,366                 | 378,623                        | -                         |
| Health Insurance                                | 2,553,572                    | 5,087,000           | 5,087,000               | 2,553,572                      | -                         |
| Land Records & Mapping                          | 15,943                       | 271,153             | 271,153                 | 15,943                         | 115,153                   |
| Total Internal Service                          | 86,783,149                   | 15,545,515          | 15,545,515              | 86,783,149                     | 3,159,612                 |
| <b>TOTAL PROPRIETARY FUNDS</b>                  | <b>99,493,727</b>            | <b>18,003,063</b>   | <b>18,003,063</b>       | <b>99,493,725</b>              | <b>3,159,612</b>          |
| <b>TOTAL COMBINED FUNDS</b>                     | <b>\$115,730,681</b>         | <b>\$57,161,244</b> | <b>\$57,258,998</b>     | <b>115,632,924</b>             | <b>\$17,230,910</b>       |

Fund Balances represent mostly Fixed Assets and Reserves.

Equalized Value/Tax Rate

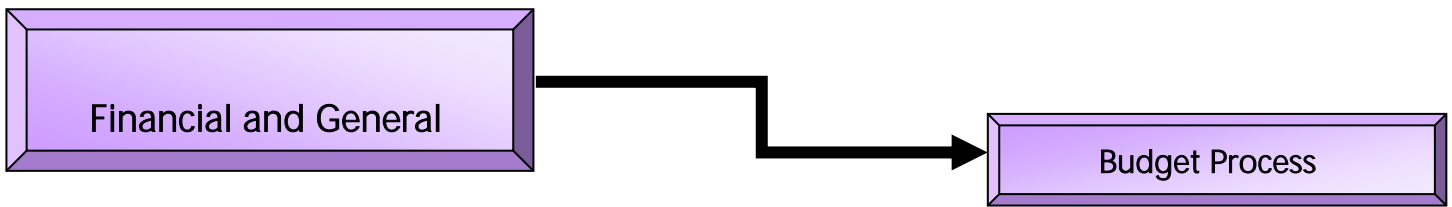
|  | 2019 Value | 2020 Value | Change | % Change |
|--|------------|------------|--------|----------|
| <b>EQUALIZED VALUE</b><br>(In Millions)    | 3554.6     | 3654.1     | 99.50  | 2.80%    |
| <b>TAX RATE</b> (Per \$1,000 of Valuation) | \$4.87     | \$4.72     | -0.15  | -3.08%   |

Respectfully submitted by,

Douglas County Administrator, Ann Doucette and the Douglas County Administration Committee

Alan Jaques - Chair  
Larry Quam - Vice Chair

|               |                  |                  |
|---------------|------------------|------------------|
| Pat Ryan      | Scott Luostari   | Doug Finn        |
| Rosemary Lear | Marvin Finendale | Mary Lou Bergman |
| Nick Baker    |                  |                  |



The purpose of the budget is to determine the activities and services to be provided to the taxpayers of Douglas County, to determine the costs of providing these activities and services and finally, to evaluate the performance of providing these services and activities. Budget adoption provides a mechanism for monitoring and controlling local spending and is in conformance with State Statute 65.90 and Douglas County’s policy and procedure. According to the rules and duties established by the Douglas County Board of Supervisors, the County Administrator is responsible for the preparation and submission of the annual budget to the Douglas County Board of Supervisors. Each department prepares and submits a budget(s) to the County Administrator. Departments follow the time table on the following page. Each department must meet with the County Administrator, Finance Director and committees prior to submission to the Administration Committee.

## **PRINCIPLES**

Traditional budgeting typically focuses exclusively on changes from one year to the next in accounting categories with little systematic regard for program priorities and results. It also fails to analyze the importance of new activities and programs that might be performed.

Department heads must begin the budget process by analyzing their programs in terms of responsiveness of existing operating methods. Such a department review may uncover activities that could be performed differently, performed elsewhere, or eliminated. This would free resources for use in other activities in the same or higher priority service levels.

## **BASIS OF BUDGETING**

The budget is prepared on a basis consistent with generally accepted accounting principles and on the same basis as the financial statements. Comparable budgetary data (Original and Amended) is shown for all fund expenditures and revenues in the Comprehensive Annual Financial Report.

The County adopts an annual budget in accordance with Chapter 65 of the Wisconsin Statutes. The budget covers the fiscal year ending December 31. A public notice is published in the newspaper at least fifteen days prior to final adoption. All appropriations lapse at the end of each fiscal year unless specifically set up as a non-lapsing appropriation.

Budget transfers within a department that change the net cost for that department must be approved by the standing committee, the Administration Committee and the County Board. Additional appropriations and new programs must be approved by the County Board. All budgetary transfers must be approved by the Finance Department.

Budget Process

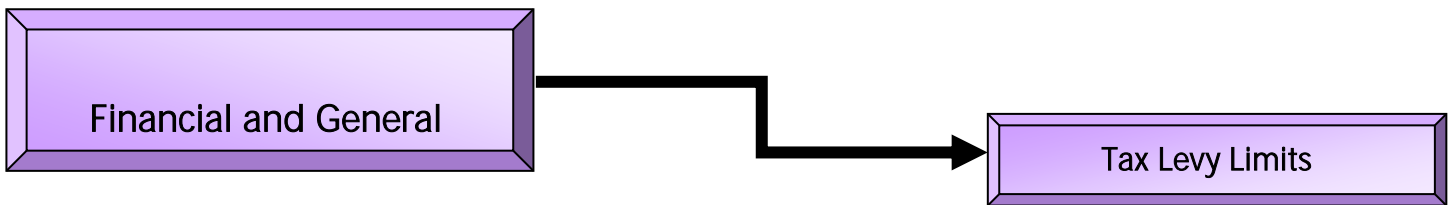
Financial and General

DOUGLAS COUNTY, WISCONSIN



2020 Budget Process  
Time Table

|  |   |
|--|---|
| April 1, 2019 to June 9, 2019            | Departments to receive committee approval for all new positions and upgrades for 2020. Administrative Committee to approve new positions and upgrades for the 2020 budget.  |
| June 9, 2019 to July 31, 2019            | Finance Department to prepare the 2020 County personnel budget. All proposed new personnel and position reclassifications to be submitted to the Finance Department; these will not be included in the 2020 proposed operating costs unless approved by the Administration Committee. |
| August 5, 2019 to August 16, 2019        | Finance Department to hold meetings with individual departments to hand out and discuss departmental schedules, computer reports, budget forms and budget instructions.   |
| August 9, 2019 to August 30, 2019        | Departments to prepare estimates and related worksheets for a full year of operations for 2019 and proposed 2020 operations. Other requirements include: preparation of goals and objectives, performance measures and an organizational chart for each department.                   |
| August 9, 2019 to August 30, 2019        | Finance Department to compile and review department budgets. The reviewed and compiled budgets will be given back to the respective department heads so copies can be made for the committees that govern each department.  |
| August 9, 2019 to September 8, 2019      | Committees of jurisdiction to review department budgets. A copy of the work papers with revisions, as well as applicable committee minutes are to be given to the Finance Department.   |
| August 9, 2019 to September 9, 2019      | County Administrator and Finance Director to review each department's budget after the committee of jurisdiction reviews them.  |
| September 10, 2019 to September 13, 2019 | Prepare Administration presentation.  |
| September 26, 2019 to September 27, 2019 | The Administration Committee members to review and give approval to the Administrator's Proposed Budget.  |
| September 23, 2019 to October 17, 2019   | The Finance Department to prepare the Budget Book.  |
| October 11, 2019                         | Notice of public hearing to be published.   |
| October 29, 2019                         | The Administrator to submit the proposed budget to the County Board of Supervisors.   |
| October 29, 2019                         | County Board to hold Budget Session and adopt the 2020 Budget at 6:00 PM at the Government Center Board Room.   |



### State Imposed Tax Levy Limitations

Under the 2019-2021 Wisconsin Budget (2019 Wisconsin Act 9) a county is allowed to increase its total property tax levy by the percentage change in the county growth in equalized value due to net new construction between the previous year and the current year. Exemptions include payments for public libraries systems’ tax levies, debt service tax levy, County Aid for Bridges, emergency services and consolidated (shared) services. The 2020 Douglas County Budget is in compliance with this limitation by setting the levy increase at .943% .

#### Douglas County, Wisconsin 2020 County Levy Limit Determination

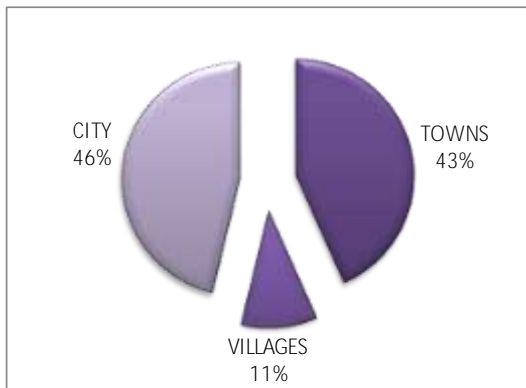
|  |           |                   |
|--|-----------|-------------------|
| 2018/2019 Tax Levy   | \$        | 17,316,043        |
| 2019 Personal Property Aid                                     | \$        | 146,949           |
| Adjustment for Bridge Aid                                      |           | 220,681           |
| Adjustment for Libraries                                       |           | 349,781           |
| Adjustment for Debt Service before 2005                        |           | -                 |
| 2018 Unused available Levy                                     |           | -                 |
| 2020 Personal Property Tax Adjustment                          |           | 127,931           |
| .943 percent allowable growth                                  |           | 147,973           |
| 2016 Unused Levy   |           | 113,855           |
| Allowable 2019/2020 Adjusted Tax Levy                          |           | 15,825,602        |
| Adjustment for Bridge Aid                                      |           | -                 |
| Adjustment for Libraries                                       |           | 384,142           |
| Adjustment for Debt Service after 2005                         |           | 869,316           |
| Adjustment for Debt Service before 2005                        |           | 151,850           |
| <b>Total Allowable 2019/2020 Tax Levy after Special levies</b> | <b>\$</b> | <b>17,230,910</b> |



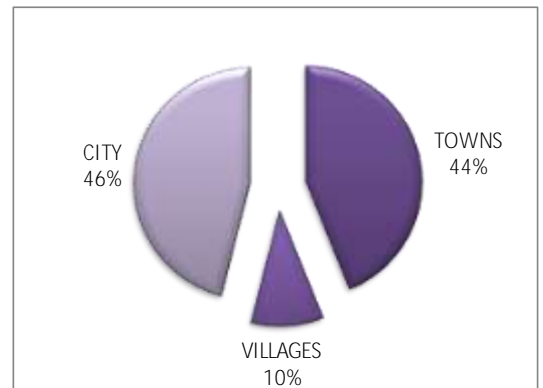
**DOUGLAS COUNTY, WISCONSIN  
SUMMARY OF TAX RATES FOR TOWNS, VILLAGES AND CITY**

| Districts             | Tax Levy             |                      | %            | Equalized Value         |                         | %           | Tax Rate Per \$1,000 |             |
|-----------------------|----------------------|----------------------|--------------|-------------------------|-------------------------|-------------|----------------------|-------------|
|                       | 2020                 | 2019                 |              | 2020                    | 2019                    |             | 2020                 | 2019        |
| <b>TOWNS</b>          |                      |                      |              |                         |                         |             |                      |             |
| Amnicon               | 401,270              | \$ 411,278           | -2.4%        | \$ 81,534,900           | \$ 79,719,000           | 2.3%        | 4.92                 | 5.16        |
| Bennett               | 314,448              | 314,710              | -0.1%        | 63,899,100              | 61,013,900              | 4.7%        | 4.92                 | 5.16        |
| Brule                 | 280,384              | 277,775              | 0.9%         | 56,990,300              | 53,864,400              | 5.8%        | 4.92                 | 5.16        |
| Cloverland            | 101,989              | 101,780              | 0.2%         | 20,728,800              | 19,732,500              | 5.0%        | 4.92                 | 5.16        |
| Dairyland             | 188,111              | 189,153              | -0.6%        | 38,213,000              | 36,664,100              | 4.2%        | 4.92                 | 5.16        |
| Gordon                | 539,258              | 560,240              | -3.7%        | 109,583,700             | 108,626,600             | 0.9%        | 4.92                 | 5.16        |
| Hawthorne             | 379,552              | 381,363              | -0.5%        | 77,145,400              | 73,936,600              | 4.3%        | 4.92                 | 5.16        |
| Highland              | 277,562              | 273,643              | 1.4%         | 56,418,100              | 53,039,700              | 6.4%        | 4.92                 | 5.16        |
| Lakeside              | 288,686              | 293,106              | -1.5%        | 58,663,500              | 56,803,400              | 3.3%        | 4.92                 | 5.16        |
| Maple                 | 196,925              | 195,809              | 0.6%         | 40,018,800              | 37,977,400              | 5.4%        | 4.92                 | 5.16        |
| Oakland               | 468,334              | 474,497              | -1.3%        | 95,150,900              | 91,992,500              | 3.4%        | 4.92                 | 5.16        |
| Parkland              | 447,844              | 436,306              | 2.6%         | 91,018,500              | 84,592,400              | 7.6%        | 4.92                 | 5.16        |
| Solon Springs         | 641,787              | 677,705              | -5.3%        | 130,411,200             | 131,382,200             | -0.7%       | 4.92                 | 5.16        |
| Summit                | 454,206              | 457,218              | -0.7%        | 92,301,300              | 88,617,800              | 4.2%        | 4.92                 | 5.16        |
| Superior              | 1,034,943            | 1,043,037            | -0.8%        | 210,291,500             | 202,208,000             | 4.0%        | 4.92                 | 5.16        |
| Wascott               | 1,453,853            | 1,513,762            | -4.0%        | 295,425,300             | 293,448,500             | 0.7%        | 4.92                 | 5.16        |
| <b>TOTAL TOWNS</b>    | <b>7,469,154</b>     | <b>7,601,382</b>     | <b>-1.7%</b> | <b>1,517,794,300</b>    | <b>1,473,619,000</b>    | <b>3.0%</b> | <b>4.92</b>          | <b>5.16</b> |
| <b>VILLAGES</b>       |                      |                      |              |                         |                         |             |                      |             |
| Lake Nebagamon        | 937,532              | 906,698              | 3.4%         | 190,507,400             | 180,883,400             | 5.3%        | 4.92                 | 5.01        |
| Oliver                | 134,971              | 126,733              | 6.5%         | 27,460,200              | 25,314,800              | 8.5%        | 4.92                 | 5.01        |
| Poplar                | 239,996              | 239,424              | 0.2%         | 48,762,400              | 46,408,700              | 5.1%        | 4.92                 | 5.16        |
| Solon Springs         | 227,100              | 221,476              | 2.5%         | 49,151,700              | 47,310,500              | 3.9%        | 4.62                 | 4.68        |
| Superior              | 252,334              | 248,951              | 1.4%         | 51,281,800              | 49,668,300              | 3.2%        | 4.92                 | 5.01        |
| <b>TOTAL VILLAGES</b> | <b>1,791,933</b>     | <b>1,743,282</b>     | <b>2.8%</b>  | <b>367,163,500</b>      | <b>349,585,700</b>      | <b>5.0%</b> | <b>4.88</b>          | <b>4.99</b> |
| <b>CITY</b>           |                      |                      |              |                         |                         |             |                      |             |
| Superior              | 7,969,823            | 7,971,379            | 0.0%         | 1,769,188,200           | 1,731,399,100           | 2.2%        | 4.50                 | 4.60        |
| <b>TOTAL</b>          | <b>\$ 17,230,910</b> | <b>\$ 17,316,043</b> | <b>-0.5%</b> | <b>\$ 3,654,146,000</b> | <b>\$ 3,554,603,800</b> | <b>2.8%</b> | <b>4.72</b>          | <b>4.87</b> |

**2020  
TAX LEVY**



**2019  
TAX LEVY**





**DOUGLAS COUNTY, WISCONSIN  
TAX RATE COMPARISON**

| <b>Levy Year</b> | <b>Budget Year</b> | <b>(In Millions)<br/>Equalized<br/>Valuation</b> | <b>%<br/>Change</b> | <b>Tax<br/>Levy</b> | <b>%<br/>Change</b> | <b>Tax<br/>* Rate</b> |
|------------------|--------------------|--|---------------------|---------------------|---------------------|-----------------------|
| 2010             | 2011               | 3393.6   | -2.4                | 14,858,125          | 2.6                 | 4.38                  |
| 2011             | 2012               | 3365.4   | -0.8                | 15,030,118          | 1.2                 | 4.47                  |
| 2012             | 2013               | 3254.2   | -3.3                | 15,271,535          | 1.6                 | 4.69                  |
| 2013             | 2014               | 3184.1   | -2.2                | 15,768,164          | 3.3                 | 4.95                  |
| 2014             | 2015               | 3287.5   | 3.2                 | 16,277,751          | 3.2                 | 4.95                  |
| 2015             | 2016               | 3289.1   | 0.0                 | 16,397,294          | 0.7                 | 4.99                  |
| 2016             | 2017               | 3320.0   | 0.9                 | 16,691,166          | 1.8                 | 5.03                  |
| 2017             | 2018               | 3430.0   | 3.3                 | 16,923,102          | 1.4                 | 4.94                  |
| 2018             | 2019               | 3554.6   | 3.6                 | 17,316,043          | 2.3                 | 4.87                  |
| 2019             | 2020               | 3654.1   | 2.8                 | 17,230,910          | 1.8                 | 4.72                  |

\* Rate per \$1,000 of valuation. Actual tax rates will vary by individual tax districts since the tax levy is apportioned differently throughout the County. The levy portion for the City Library and Other Counties' Libraries are apportioned only against the valuation of the towns and villages and the levy portion for bridge construction is apportioned only to the towns and one village. In addition to the tax levy shown above, the County collects a state tax and other minor assessments for the State of Wisconsin. The County also collects any charge backs due.

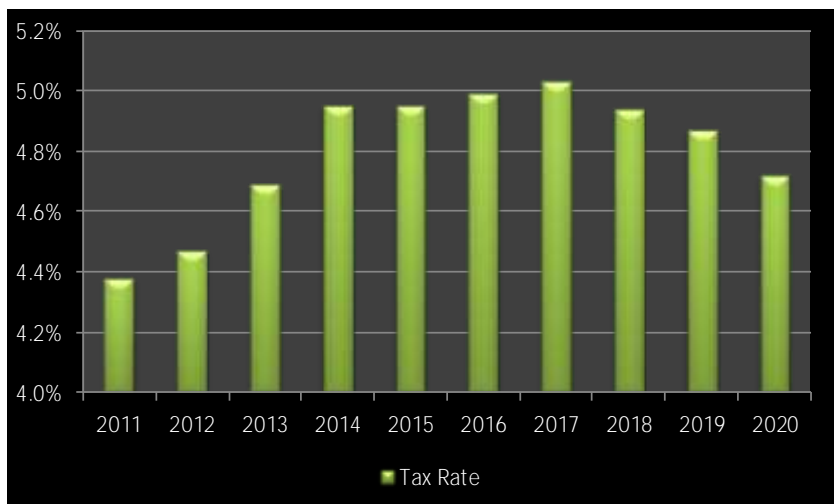
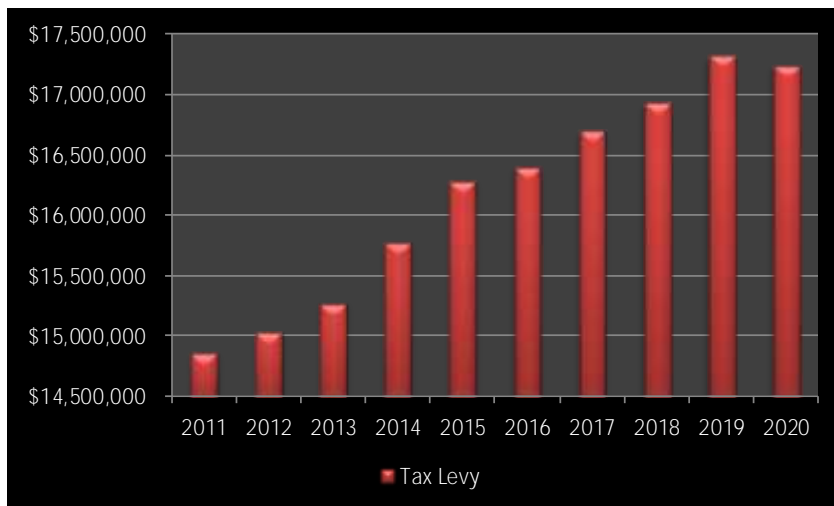
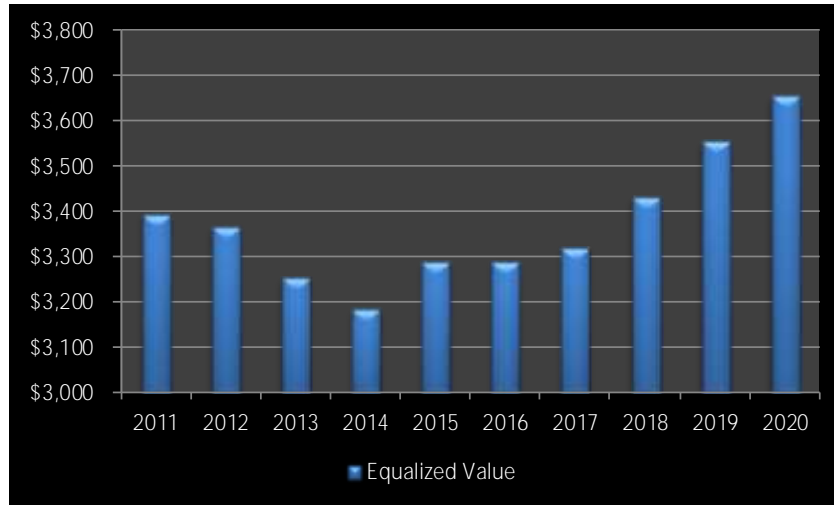
**Home Owners' Taxes Over 10 Years\***



| <b>Budget Year</b> | <b>Tax Rate</b> | <b>County Tax</b> |
|--------------------|-----------------|-------------------|
| 2011               | 4.38            | \$ 657            |
| 2012               | 4.47            | \$ 671            |
| 2013               | 4.69            | \$ 704            |
| 2014               | 4.95            | \$ 743            |
| 2015               | 4.95            | \$ 743            |
| 2016               | 4.99            | \$ 749            |
| 2017               | 5.03            | \$ 755            |
| 2018               | 4.94            | \$ 741            |
| 2019               | 4.87            | \$ 731            |
| 2020               | 4.72            | \$ 708            |

\*Assuming a constant property value of \$150,000.

Tax Rate Comparison





**DOUGLAS COUNTY, WISCONSIN  
 APPORTIONMENT OF TAXES AND SPECIAL CHARGES  
 2020 Budget/2019 Tax Year**

|                 | Equalized<br>Amount     | Equalized<br>Amount less TID | Total State<br>Special Charges | County<br>Health  | Recycling/Solid<br>Waste Mgmnt |
|-----------------|-------------------------|------------------------------|--------------------------------|-------------------|--------------------------------|
| <b>TOWNS</b>    |                         |                              |                                |                   |                                |
| Amnicon         | \$ 81,534,900           | \$ 81,534,900                | \$ -                           | \$ 11,725         | \$ 3,221                       |
| Bennett         | 63,899,100              | 63,899,100                   | -                              | 9,189             | 2,524                          |
| Brule           | 56,990,300              | 56,990,300                   | -                              | 8,195             | 2,252                          |
| Cloverland      | 20,728,800              | 20,728,800                   | -                              | 2,981             | 819                            |
| Dairyland       | 38,213,000              | 38,213,000                   | -                              | 5,495             | 1,509                          |
| Gordon          | 109,583,700             | 109,583,700                  | -                              | 15,759            | 4,330                          |
| Hawthorne       | 77,145,400              | 77,145,400                   | -                              | 11,094            | 3,048                          |
| Highland        | 56,418,100              | 56,418,100                   | -                              | 8,113             | 2,229                          |
| Lakeside        | 58,663,500              | 58,663,500                   | -                              | 8,436             | 2,318                          |
| Maple           | 40,018,800              | 40,018,800                   | -                              | 5,755             | 1,581                          |
| Oakland         | 95,150,900              | 95,150,900                   | -                              | 13,683            | 3,759                          |
| Parkland        | 91,018,500              | 91,018,500                   | -                              | 13,089            | 3,596                          |
| Solon Springs   | 130,411,200             | 130,411,200                  | -                              | 18,754            | 5,153                          |
| Summit          | 92,301,300              | 92,301,300                   | -                              | 13,273            | 3,647                          |
| Superior        | 210,291,500             | 210,291,500                  | -                              | 30,241            | 8,309                          |
| Wascott         | 295,425,300             | 295,425,300                  | -                              | 42,483            | 11,672                         |
|                 | <b>1,517,794,300</b>    | <b>1,517,794,300</b>         | <b>-</b>                       | <b>218,265</b>    | <b>59,967</b>                  |
| <b>VILLAGES</b> |                         |                              |                                |                   |                                |
| Lake Nebagamon  | 190,507,400             | 190,507,400                  | -                              | 27,396            | 7,527                          |
| Oliver          | 27,460,200              | 27,460,200                   | -                              | 3,949             | 1,085                          |
| Poplar          | 48,762,400              | 48,762,400                   | -                              | 7,012             | 1,928                          |
| Solon Springs   | 49,151,700              | 46,151,100                   | -                              | 6,637             | 1,823                          |
| Superior        | 51,281,800              | 51,281,800                   | -                              | 7,375             | 2,026                          |
|                 | <b>367,163,500</b>      | <b>364,162,900</b>           | <b>-</b>                       | <b>52,368</b>     | <b>14,389</b>                  |
| <b>CITY</b>     |                         |                              |                                |                   |                                |
| Superior        | <b>1,769,188,200</b>    | <b>1,703,728,200</b>         | <b>-</b>                       | <b>245,003</b>    | <b>-</b>                       |
| <b>TOTAL</b>    | <b>\$ 3,654,146,000</b> | <b>\$ 3,585,685,400</b>      | <b>\$ -</b>                    | <b>\$ 515,637</b> | <b>\$ 74,356</b>               |

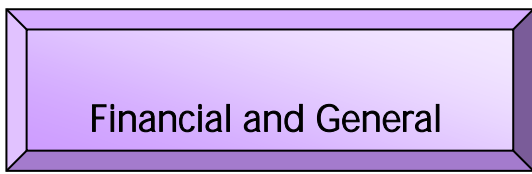
Tax Levy Apportionment

Financial and General

**DOUGLAS COUNTY, WISCONSIN  
 APPORTIONMENT OF TAXES AND SPECIAL CHARGES  
 2020 Budget/2019 Tax Year**

|                 | County Aid<br>to Bridges* | Libraries         | All Other<br>Taxes   | County<br>Sales Tax   | 2019<br>Tax<br>Levy  | 2019<br>GRAND<br>TOTAL |
|-----------------|---------------------------|-------------------|----------------------|-----------------------|----------------------|------------------------|
| <b>TOWNS</b>    |                           |                   |                      |                       |                      |                        |
| Amnicon         | \$ -                      | \$ 16,641         | \$ 457,228           | \$ (87,545)           | \$ 401,270           | \$ 401,270             |
| Bennett         | -                         | 13,042            | 358,303              | (68,609)              | 314,448              | 314,448                |
| Brule           | -                         | 11,632            | 319,497              | (61,191)              | 280,384              | 280,384                |
| Cloverland      | -                         | 4,229             | 116,217              | (22,257)              | 101,989              | 101,989                |
| Dairyland       | -                         | 7,798             | 214,338              | (41,030)              | 188,111              | 188,111                |
| Gordon          | -                         | 22,369            | 614,463              | (117,662)             | 539,258              | 539,258                |
| Hawthorne       | -                         | 15,746            | 432,497              | (82,832)              | 379,552              | 379,552                |
| Highland        | -                         | 11,517            | 316,280              | (60,577)              | 277,562              | 277,562                |
| Lakeside        | -                         | 11,974            | 328,947              | (62,988)              | 288,686              | 288,686                |
| Maple           | -                         | 8,167             | 224,392              | (42,969)              | 196,925              | 196,925                |
| Oakland         | -                         | 19,422            | 533,634              | (102,165)             | 468,334              | 468,334                |
| Parkland        | -                         | 18,577            | 510,310              | (97,728)              | 447,844              | 447,844                |
| Solon Springs   | -                         | 26,621            | 731,283              | (140,024)             | 641,787              | 641,787                |
| Summit          | -                         | 18,842            | 517,548              | (99,105)              | 454,206              | 454,206                |
| Superior        | -                         | 42,924            | 1,179,262            | (225,793)             | 1,034,943            | 1,034,943              |
| Wascott         | -                         | 60,303            | 1,656,597            | (317,202)             | 1,453,853            | 1,453,853              |
|                 | -                         | <b>309,803</b>    | <b>8,510,796</b>     | <b>(1,629,677)</b>    | <b>7,469,154</b>     | <b>7,469,154</b>       |
| <b>VILLAGES</b> |                           |                   |                      |                       |                      |                        |
| Lake Nebagamon  | -                         | 38,887            | 1,068,273            | (204,550)             | 937,532              | 937,532                |
| Oliver          | -                         | 5,605             | 153,817              | (29,484)              | 134,971              | 134,971                |
| Poplar          | -                         | 9,961             | 273,452              | (52,357)              | 239,996              | 239,996                |
| Solon Springs   | -                         | 9,419             | 258,774              | (49,553)              | 227,100              | 227,100                |
| Superior        | -                         | 10,468            | 287,527              | (55,062)              | 252,334              | 252,334                |
|                 | -                         | <b>74,339</b>     | <b>2,041,843</b>     | <b>(391,007)</b>      | <b>1,791,933</b>     | <b>1,791,933</b>       |
| <b>CITY</b>     |                           |                   |                      |                       |                      |                        |
| Superior        | -                         | -                 | 9,554,136            | (1,829,317)           | 7,969,823            | 7,969,823              |
| <b>TOTAL</b>    | <b>\$ -</b>               | <b>\$ 384,142</b> | <b>\$ 20,106,775</b> | <b>\$ (3,850,000)</b> | <b>\$ 17,230,910</b> | <b>\$ 17,230,910</b>   |

\*Includes culverts



**DOUGLAS COUNTY, WISCONSIN  
COMPARISON OF TAX LEVIES**

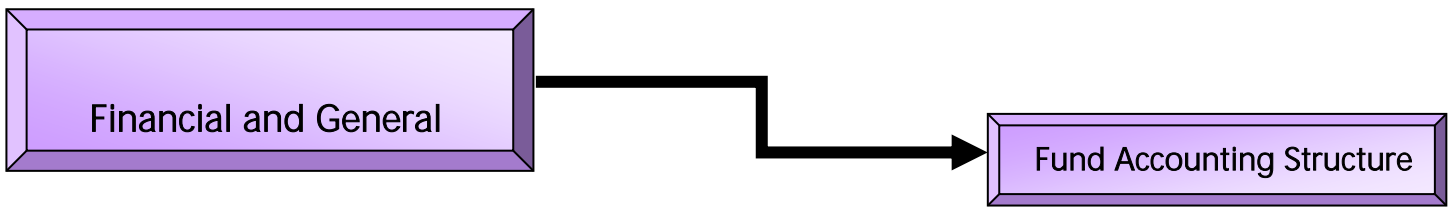
|                       |    | 2020              |    | 2019              |    | 2018              |    | 2017              |    | 2016              |
|-----------------------|----|-------------------|----|-------------------|----|-------------------|----|-------------------|----|-------------------|
| <b>TOWNS</b>          |    |                   |    |                   |    |                   |    |                   |    |                   |
| Amnicon               | \$ | 401,270           | \$ | 411,278           | \$ | 399,011           | \$ | 374,025           | \$ | 362,907           |
| Bennett               |    | 314,448           |    | 314,710           |    | 302,127           |    | 301,374           |    | 315,478           |
| Brule                 |    | 280,384           |    | 277,775           |    | 274,865           |    | 265,581           |    | 246,263           |
| Cloverland            |    | 101,989           |    | 101,780           |    | 101,573           |    | 99,995            |    | 100,604           |
| Dairyland             |    | 188,111           |    | 189,153           |    | 181,970           |    | 195,362           |    | 188,364           |
| Gordon                |    | 539,258           |    | 560,240           |    | 518,114           |    | 508,621           |    | 517,852           |
| Hawthorne             |    | 379,552           |    | 381,363           |    | 388,430           |    | 389,350           |    | 384,318           |
| Highland              |    | 277,562           |    | 273,643           |    | 274,860           |    | 265,072           |    | 269,218           |
| Lakeside              |    | 288,686           |    | 293,106           |    | 289,787           |    | 281,429           |    | 285,431           |
| Maple                 |    | 196,925           |    | 195,809           |    | 196,550           |    | 195,003           |    | 194,957           |
| Oakland               |    | 468,334           |    | 474,497           |    | 457,358           |    | 446,474           |    | 442,057           |
| Parkland              |    | 447,844           |    | 436,306           |    | 416,025           |    | 404,994           |    | 398,671           |
| Solon Springs         |    | 641,787           |    | 677,705           |    | 606,680           |    | 626,869           |    | 648,832           |
| Summit                |    | 454,206           |    | 457,218           |    | 447,979           |    | 445,797           |    | 442,230           |
| Superior              |    | 1,034,943         |    | 1,043,037         |    | 1,011,941         |    | 984,541           |    | 955,011           |
| Wascott               |    | 1,453,853         |    | 1,513,762         |    | 1,499,154         |    | 1,434,805         |    | 1,338,830         |
| <b>TOTAL TOWNS</b>    |    | <b>7,469,154</b>  |    | <b>7,601,382</b>  |    | <b>7,366,422</b>  |    | <b>7,219,291</b>  |    | <b>7,091,024</b>  |
| <b>VILLAGES</b>       |    |                   |    |                   |    |                   |    |                   |    |                   |
| Lake Nebagamon        |    | 937,532           |    | 906,698           |    | 863,464           |    | 868,256           |    | 852,677           |
| Oliver                |    | 134,971           |    | 126,733           |    | 125,950           |    | 124,143           |    | 115,669           |
| Poplar                |    | 239,996           |    | 239,424           |    | 228,496           |    | 208,445           |    | 216,364           |
| Solon Springs         |    | 227,100           |    | 221,476           |    | 224,767           |    | 217,268           |    | 211,629           |
| Superior              |    | 252,334           |    | 248,951           |    | 247,439           |    | 241,149           |    | 244,829           |
| <b>TOTAL VILLAGES</b> |    | <b>1,791,933</b>  |    | <b>1,743,282</b>  |    | <b>1,690,116</b>  |    | <b>1,659,262</b>  |    | <b>1,641,168</b>  |
| <b>CITY</b>           |    |                   |    |                   |    |                   |    |                   |    |                   |
| Superior              |    | <b>7,969,823</b>  |    | <b>7,971,379</b>  |    | <b>7,866,564</b>  |    | <b>7,971,379</b>  |    | <b>7,665,264</b>  |
| <b>TOTAL</b>          | \$ | <b>17,230,910</b> | \$ | <b>17,316,043</b> | \$ | <b>16,923,102</b> | \$ | <b>16,849,931</b> | \$ | <b>16,397,456</b> |

Tax Levy Apportionment

Financial and General

**DOUGLAS COUNTY, WISCONSIN  
COMPARISON OF TAX LEVIES**

|                       | 2015                 | 2014                 | 2013                 | 2012                 | 2011                 |
|-----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>TOWNS</b>          |                      |                      |                      |                      |                      |
| Amnicon               | \$ 363,242           | \$ 344,716           | \$ 324,583           | \$ 317,935           | \$ 315,945           |
| Bennett               | 316,385              | 300,543              | 287,180              | 293,953              | 290,230              |
| Brule                 | 264,487              | 270,678              | 258,979              | 269,208              | 264,069              |
| Cloverland            | 98,750               | 104,252              | 90,035               | 94,554               | 95,073               |
| Dairyland             | 185,668              | 198,257              | 192,367              | 181,574              | 191,971              |
| Gordon                | 520,506              | 487,925              | 497,197              | 498,281              | 483,884              |
| Hawthorne             | 382,520              | 361,124              | 333,791              | 313,477              | 365,845              |
| Highland              | 288,493              | 301,360              | 288,676              | 297,330              | 314,426              |
| Lakeside              | 284,938              | 295,034              | 276,422              | 274,129              | 272,448              |
| Maple                 | 208,514              | 202,795              | 202,933              | 212,007              | 207,948              |
| Oakland               | 412,956              | 494,590              | 476,362              | 463,226              | 436,731              |
| Parkland              | 376,604              | 380,444              | 342,353              | 312,872              | 302,712              |
| Solon Springs         | 634,981              | 609,702              | 566,238              | 568,382              | 491,182              |
| Summit                | 423,782              | 440,031              | 414,105              | 399,120              | 401,135              |
| Superior              | 902,685              | 836,057              | 765,515              | 769,796              | 759,831              |
| Wascott               | 1,379,553            | 1,349,478            | 1,461,950            | 1,368,312            | 1,405,095            |
| <b>TOTAL TOWNS</b>    | <b>7,044,067</b>     | <b>6,976,984</b>     | <b>6,778,686</b>     | <b>6,634,156</b>     | <b>6,598,525</b>     |
| <b>VILLAGES</b>       |                      |                      |                      |                      |                      |
| Lake Nebagamon        | 821,370              | 752,020              | 737,008              | 701,834              | 690,912              |
| Oliver                | 107,946              | 105,574              | 110,891              | 109,910              | 105,704              |
| Poplar                | 202,600              | 194,363              | 178,963              | 185,418              | 178,574              |
| Solon Springs         | 212,642              | 192,581              | 194,942              | 207,092              | 196,525              |
| Superior              | 228,664              | 215,373              | 211,496              | 211,558              | 200,794              |
| <b>TOTAL VILLAGES</b> | <b>1,573,222</b>     | <b>1,459,912</b>     | <b>1,433,300</b>     | <b>1,415,811</b>     | <b>1,372,510</b>     |
| <b>CITY</b>           |                      |                      |                      |                      |                      |
| Superior              | <b>7,660,461</b>     | <b>7,331,268</b>     | <b>7,059,549</b>     | <b>6,980,151</b>     | <b>6,887,091</b>     |
| <b>TOTAL</b>          | <b>\$ 16,277,751</b> | <b>\$ 15,768,164</b> | <b>\$ 15,271,535</b> | <b>\$ 15,030,118</b> | <b>\$ 14,858,125</b> |



## **Douglas County Fund Structure**

### **Fund Accounting**

The accounts of Douglas County are organized on the basis of funds. Fund accounting is designed to demonstrate legal compliance. The operations of each fund are accounted for with a separate set of self-balancing accounts.

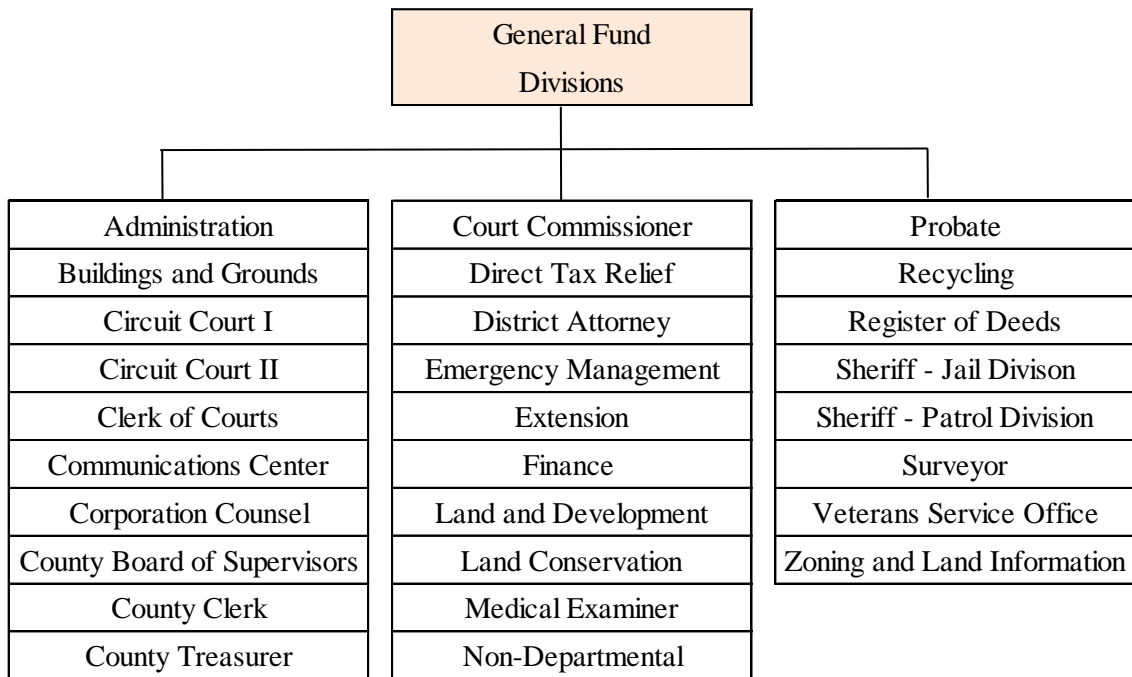
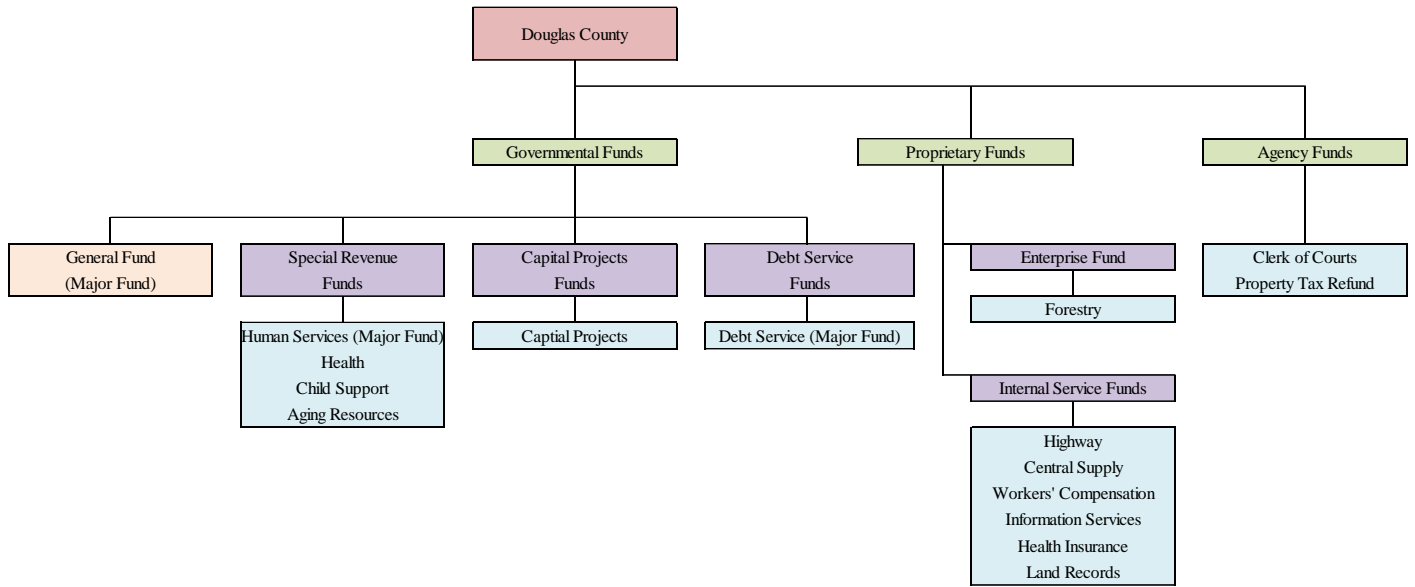
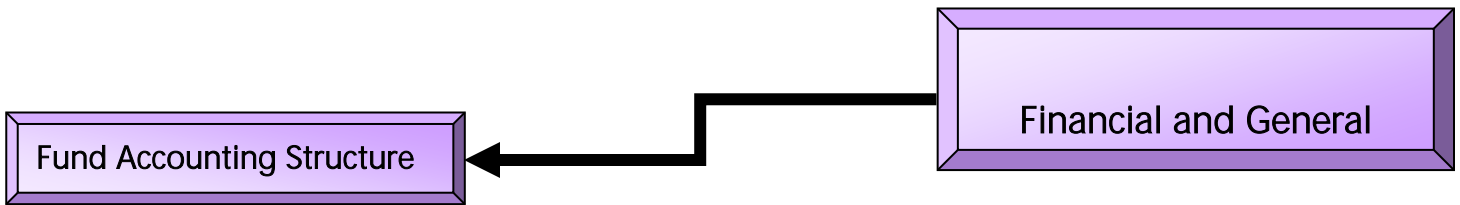
For accounting purposes a local government is not treated as a single, integral entity. Rather, it is viewed instead as a collection of smaller, separate entities known as “funds”. Generally accepted accounting principles (GAAP) provide the following authoritative definition of a fund:

A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Governmental Funds are used to account for all or most of a government’s general activities. Proprietary Funds consist of two sections: Enterprise Funds, which account for operations financed and operated in a manner similar to private business enterprise, and Internal Service Funds, which account for the financing of goods and services provided by one County department to another County department or to other governments on a cost-reimbursement basis. Agency Funds are custodial in nature and are used to account for assets that the government holds for others in an agency capacity. As such, Agency Funds are not appropriated funds.

With the exception of Agency Funds and the Enterprise Fund (Forestry) all funds are financed in some part with appropriated funds. In the budget year 2020, there is no appropriation for the Capital Projects Fund.







**DOUGLAS COUNTY, WISCONSIN  
FUND BALANCE ANALYSIS  
All Funds**

|                                 | <b>ACTUAL<br/>FUND BALANCE<br/>JANUARY 1,<br/>2019</b> | <b>2019<br/>ESTIMATED<br/>CHANGES</b> | <b>PROJECTED<br/>FUND BALANCE<br/>JANUARY 1,<br/>2020</b> |
|---------------------------------|--|---------------------------------------|---|
| <b>GOVERNMENTAL FUNDS</b>       |  |                                       |   |
| General Fund                    | \$ 15,366,115  | \$ 516,907                            | \$ 14,849,208   |
| Special Revenue Funds           |  |                                       |   |
| Human Services                  | 1,032,516  | 276,147                               | 756,369   |
| Health Department               | 147,818  | 21,065                                | 126,753   |
| Child Support                   | 196,336  | -                                     | 196,336   |
| Aging Resources                 | -  | -                                     | -   |
| Total Special Revenue Fund      | 1,376,670  | 297,212                               | 1,079,458   |
| Debt Service Funds              | 91,395   | -                                     | 91,395  |
| Capital Projects Funds          | 199,538  | (17,355)                              | 216,893   |
| <b>TOTAL GOVERNMENTAL FUNDS</b> | <b>17,033,718</b>                                      | <b>796,764</b>                        | <b>16,236,954</b>   |
| <b>PROPRIETARY FUNDS</b>        |  |                                       |   |
| Enterprise Fund                 |  |                                       |   |
| Forestry                        | 13,746,977   | 1,036,400                             | 12,710,577  |
| Internal Service Funds          |  |                                       |   |
| Highway                         | 79,744,836   | (2,022,000)                           | 81,766,836  |
| Central Supply                  | 30,892   | -                                     | 30,892  |
| Workers' Compensation           | 2,037,283  | -                                     | 2,037,283   |
| Information Services            | 378,623  | -                                     | 378,623   |
| Health and Dental Insurance     | 2,553,572  | -                                     | 2,553,572   |
| Land Records                    | (5,057)  | (21,000)                              | 15,943  |
| Total Internal Service          | 84,740,149   | (2,043,000)                           | 86,783,149  |
| <b>TOTAL PROPRIETARY FUNDS</b>  | <b>98,487,127</b>                                      | <b>(1,006,600)</b>                    | <b>99,493,727</b>   |
| <b>TOTAL COMBINED FUNDS</b>     | <b>\$ 115,520,845</b>                                  | <b>\$ (209,836)</b>                   | <b>\$ 115,730,681</b>                                     |

Fund Balance Analysis

Financial and General

**DOUGLAS COUNTY, WISCONSIN  
FUND BALANCE ANALYSIS  
All Funds**

|                                 | <b>2020<br/>BUDGETED<br/>REVENUE</b> | <b>2020<br/>BUDGETED<br/>EXPENDITURES</b> | <b>PROJECTED<br/>FUND BALANCE<br/>DECEMBER 31,<br/>2020</b> |
|---------------------------------|--------------------------------------|---|---|
| <b>GOVERNMENTAL FUNDS</b>       |                                      |   |   |
| General Fund                    | \$ 18,374,527                        | \$ 18,455,494                             | \$ 14,768,240   |
| Special Revenue Funds           |                                      |   |   |
| Human Services                  | 13,872,963                           | 13,872,963                                | 756,369   |
| Health Department               | 780,752                              | 780,752                                   | 126,753   |
| Child Support                   | 1,070,000                            | 1,086,787                                 | 179,549   |
| Aging Resources                 | 656,710                              | 656,710                                   | -   |
| Total Special Revenue Fund      | 16,380,425                           | 16,397,212                                | 1,062,671   |
| Debt Service Funds              | 4,403,229                            | 4,403,229                                 | 91,395  |
| Capital Projects Funds          | -                                    | -   | 216,893   |
| <b>TOTAL GOVERNMENTAL FUNDS</b> | <b>39,158,181</b>                    | <b>39,255,935</b>                         | <b>16,139,200</b>   |
| <b>PROPRIETARY FUNDS</b>        |                                      |   |   |
| Enterprise Fund                 |                                      |   |   |
| Forestry                        | 2,457,548                            | 2,457,548                                 | 12,710,577  |
| Internal Service Funds          |                                      |   |   |
| Highway                         | 8,719,365                            | 8,719,365                                 | 81,766,836  |
| Central Supply                  | 92,631                               | 92,631                                    | 30,892  |
| Workers' Compensation           | 410,000                              | 410,000                                   | 2,037,282   |
| Information Services            | 965,366                              | 965,366                                   | 378,623   |
| Health and Dental Insurance     | 5,087,000                            | 5,087,000                                 | 2,553,572   |
| Land Records                    | 271,153                              | 271,153                                   | 15,943  |
| Total Internal Service          | 15,545,515                           | 15,545,515                                | 86,783,149  |
| <b>TOTAL PROPRIETARY FUNDS</b>  | <b>18,003,063</b>                    | <b>18,003,063</b>                         | <b>99,493,725</b>   |
| <b>TOTAL COMBINED FUNDS</b>     | <b>\$ 57,161,244</b>                 | <b>\$ 57,258,998</b>                      | <b>\$ 115,632,924</b>                                       |



**DOUGLAS COUNTY, WISCONSIN  
FUND BALANCES AND RESERVES  
Governmental Funds**

|                                     | 2019<br>Beginning<br>Fund Balance | 2019<br>Estimated<br>Net Cost | 2019<br>Projected<br>Fund Balance | 2020<br>Budgeted<br>Net Cost | 2020<br>Projected<br>Fund Balance |
|-------------------------------------|-----------------------------------|-------------------------------|-----------------------------------|------------------------------|-----------------------------------|
| <b>Governmental Funds</b>           |                                   |                               |                                   |                              |                                   |
| <b>Nonspendable fund balance</b>    |                                   |                               |                                   |                              |                                   |
| Prepaid items                       | \$ 305,926                        | \$ -                          | \$ 305,926                        | \$ -                         | \$ 305,926                        |
| Rural Housing Septic Loans          | 17,191                            | -                             | 17,191                            | -                            | 17,191                            |
| Uncollected taxes                   | 1,562,471                         | -                             | 1,562,471                         | -                            | 1,562,471                         |
| <b>Restricted fund balance</b>      |                                   |                               |                                   |                              |                                   |
| Fiscal agent trust                  | 208,222                           | -                             | 208,222                           | -                            | 208,222                           |
| Jail purposes                       | 81,707                            | -                             | 81,707                            | -                            | 81,707                            |
| Land information improvement        | 121,519                           | -                             | 121,519                           | -                            | 121,519                           |
| Veterans purposes                   | 22,247                            | -                             | 22,247                            | -                            | 22,247                            |
| <b>Committed fund balance</b>       |                                   |                               |                                   |                              |                                   |
| Vehicle purchases                   | 128,859                           | -                             | 128,859                           | -                            | 128,859                           |
| Sales tax                           | 1,000,000                         | -                             | 1,000,000                         | -                            | 1,000,000                         |
| Land Conservation                   | 311,678                           | -                             | 311,678                           | -                            | 311,678                           |
| Fairgrounds improvements            | 30,877                            | -                             | 30,877                            | -                            | 30,877                            |
| Economic development                | 605,103                           | 133,776                       | 471,327                           | 80,967                       | 390,360                           |
| County/City Trail Program           | 54,000                            | -                             | 54,000                            | -                            | 54,000                            |
| Underground tank removal            | 54,226                            | -                             | 54,226                            | -                            | 54,226                            |
| Septic loans                        | 133,150                           | -                             | 133,150                           | -                            | 133,150                           |
| <b>Assigned fund balance</b>        |                                   |                               |                                   |                              |                                   |
| Communications maintenance          | 57,500                            | -                             | 57,500                            | -                            | 57,500                            |
| Compensated absences                | 1,500,068                         | -                             | 1,500,068                         | -                            | 1,500,068                         |
| Elections                           | 14,680                            | (35,000)                      | 49,680                            | -                            | 49,680                            |
| Capital projects                    | 655,845                           | 595,845                       | 60,000                            | -                            | 60,000                            |
| Timber Sales Reserve                | 887,084                           | (112,916)                     | 1,000,000                         | -                            | 1,000,000                         |
| Courthouse/Gov't Center maintenance | 228,552                           | (64,798)                      | 293,350                           | -                            | 293,350                           |
| <b>Unassigned fund balance</b>      | <b>7,385,210</b>                  | <b>-</b>                      | <b>7,385,210</b>                  | <b>-</b>                     | <b>7,385,210</b>                  |
| <b>General Fund</b>                 | <b>15,366,115</b>                 | <b>516,907</b>                | <b>14,849,208</b>                 | <b>80,967</b>                | <b>14,768,241</b>                 |
| <b>Human Services</b>               |                                   |                               |                                   |                              |                                   |
| Prepaid items                       | -                                 | -                             | -                                 | -                            | -                                 |
| Supplemental funds                  | 386,705                           | -                             | 386,705                           | -                            | 386,705                           |
| Compensated absences                | 369,664                           | -                             | 369,664                           | -                            | 369,664                           |
| Current net cost                    | 276,147                           | 276,147                       | -                                 | -                            | -                                 |
| <b>Human Services</b>               | <b>1,032,516</b>                  | <b>276,147</b>                | <b>756,369</b>                    | <b>-</b>                     | <b>756,369</b>                    |
| <b>Health</b>                       |                                   |                               |                                   |                              |                                   |
| Prepaid items                       | -                                 | -                             | -                                 | -                            | -                                 |
| Compensated absences                | 30,597                            | -                             | 30,597                            | -                            | 30,597                            |
| Equipment/PNCC audit                | 96,156                            | -                             | 96,156                            | -                            | 96,156                            |
| Current net cost                    | 21,065                            | 21,065                        | -                                 | -                            | -                                 |
| <b>Health</b>                       | <b>147,818</b>                    | <b>21,065</b>                 | <b>126,753</b>                    | <b>-</b>                     | <b>126,753</b>                    |
| <b>Child Support</b>                |                                   |                               |                                   |                              |                                   |
| Compensated absences                | 66,279                            | -                             | 66,279                            | -                            | 66,279                            |
| Current net cost                    | 130,057                           | -                             | 130,057                           | 16,787                       | 113,270                           |
| <b>Child Support</b>                | <b>196,336</b>                    | <b>-</b>                      | <b>196,336</b>                    | <b>16,787</b>                | <b>179,549</b>                    |
| <b>Debt Service</b>                 |                                   |                               |                                   |                              |                                   |
| Committed                           | 91,395                            | -                             | 91,395                            | -                            | 91,395                            |
| <b>Capital Projects</b>             |                                   |                               |                                   |                              |                                   |
| Current net cost                    | 199,538                           | (17,355)                      | 216,893                           | -                            | 216,893                           |
| <b>Total Governmental Funds</b>     | <b>\$ 17,033,718</b>              | <b>\$ 796,764</b>             | <b>\$ 16,236,954</b>              | <b>\$ 97,754</b>             | <b>\$ 16,139,200</b>              |

Reserves

Financial and General

DOUGLAS COUNTY, WISCONSIN  
RESERVES  
Proprietary Funds

|                                       | 2019<br>Beginning<br>Fund Balance | 2019<br>Estimated<br>Net Cost | 2019<br>Projected<br>Fund Balance | 2020<br>Budgeted<br>Net Cost | 2020<br>Projected<br>Fund Balance |
|---------------------------------------|-----------------------------------|-------------------------------|-----------------------------------|------------------------------|-----------------------------------|
| <b>Forestry</b>                       |                                   |                               |                                   |                              |                                   |
| Property and equipment net book value | \$ 11,559,101                     | \$ 25,000                     | \$ 11,534,101                     | \$ -                         | \$ 11,534,101                     |
| Carryover capital                     | 686,109                           | 570,600                       | 115,509                           | -                            | 115,509                           |
| Lucius Woods Park improvements        | 13,255                            | -                             | 13,255                            | -                            | 13,255                            |
| Additional Personnel Funding          | 30,000                            | -                             | 30,000                            | -                            | 30,000                            |
| Park Creek and Stateline Dam projects | 316,612                           | 265,000                       | 51,612                            | -                            | 51,612                            |
| Miscellaneous park improvements       | 41,500                            | -                             | 41,500                            | -                            | 41,500                            |
| Bird Sanctuary improvements           | 47,020                            | 15,000                        | 32,020                            | -                            | 32,020                            |
| Dam maintenance                       | 45,422                            | -                             | 45,422                            | -                            | 45,422                            |
| Surveying                             | 49,771                            | -                             | 49,771                            | -                            | 49,771                            |
| Land purchases                        | 265,955                           | 160,800                       | 105,155                           | -                            | 105,155                           |
| Reforestation reserve                 | 92,170                            | -                             | 92,170                            | -                            | 92,170                            |
| Current earnings                      | 600,062                           | -                             | 600,062                           | -                            | 600,062                           |
| <b>Forestry</b>                       | <b>13,746,977</b>                 | <b>1,036,400</b>              | <b>12,710,577</b>                 | <b>-</b>                     | <b>12,710,577</b>                 |
| <b>Highway</b>                        |                                   |                               |                                   |                              |                                   |
| Property and equipment net book value | 76,071,843                        | (4,332,000)                   | 80,403,843                        | -                            | 80,403,843                        |
| STP projects                          | 1,602,432                         | 200,000                       | 1,402,432                         | -                            | 1,402,432                         |
| Bridge aid-designated                 | 479,160                           | (20,000)                      | 499,160                           | -                            | 499,160                           |
| Bridge aid-undesignated               | 153,779                           | (5,000)                       | 158,779                           | -                            | 158,779                           |
| Underground storage                   | 65,000                            | -                             | 65,000                            | -                            | 65,000                            |
| Construction funding                  | 3,830,023                         | 2,075,000                     | 1,755,023                         | (2,000,000)                  | 3,755,023                         |
| Capital Project Carryover             | 121,000                           | 60,000                        | 61,000                            | -                            | 61,000                            |
| Current earnings                      | (2,578,401)                       | -                             | (2,578,401)                       | 2,000,000                    | (4,578,401)                       |
| <b>Highway</b>                        | <b>79,744,836</b>                 | <b>(2,022,000)</b>            | <b>81,766,836</b>                 | <b>-</b>                     | <b>81,766,836</b>                 |
| <b>Central Supply</b>                 |                                   |                               |                                   |                              |                                   |
| Equipment replacement                 | 30,892                            | -                             | 30,892                            | -                            | 30,892                            |
| <b>Workers' Compensation</b>          |                                   |                               |                                   |                              |                                   |
| Claims                                | 2,037,282                         | -                             | 2,037,282                         | -                            | 2,037,282                         |
| <b>Information Services</b>           |                                   |                               |                                   |                              |                                   |
| Equipment replacement                 | 378,623                           | -                             | 378,623                           | -                            | 378,623                           |
| <b>Health &amp; Dental Insurance</b>  |                                   |                               |                                   |                              |                                   |
| Dental coverage                       | 38,556                            | -                             | 38,556                            | -                            | 38,556                            |
| Current earnings                      | 2,515,016                         | -                             | 2,515,016                         | -                            | 2,515,016                         |
| <b>Health &amp; Dental Insurance</b>  | <b>2,553,572</b>                  | <b>-</b>                      | <b>2,553,572</b>                  | <b>-</b>                     | <b>2,553,572</b>                  |
| <b>Land Records</b>                   |                                   |                               |                                   |                              |                                   |
| Recording fees                        | 146,900                           | -                             | 146,900                           | -                            | 146,900                           |
| Equipment replacement                 | (151,957)                         | (21,000)                      | (130,957)                         | -                            | (130,957)                         |
| <b>Land Records</b>                   | <b>(5,057)</b>                    | <b>(21,000)</b>               | <b>15,943</b>                     | <b>-</b>                     | <b>15,943</b>                     |
| <b>Total Proprietary Funds</b>        | <b>\$ 98,487,125</b>              | <b>\$ (1,006,600)</b>         | <b>\$ 99,493,725</b>              | <b>\$ -</b>                  | <b>\$ 99,493,725</b>              |

Financial and General



Tax Levy Budget Summary

**DOUGLAS COUNTY, WISCONSIN  
BUDGET SUMMARY  
All Funds**

|                                 | <b>2020<br/>TOTAL<br/>EXPENSES</b> | <b>2020<br/>OTHER<br/>REVENUE</b> | <b>2020<br/>TOTAL<br/>NET<br/>COST</b> | <b>2020<br/>FUND<br/>BALANCE<br/>ADJUSTMENT</b> | <b>2020<br/>TAX<br/>LEVY</b> |
|---------------------------------|------------------------------------|-----------------------------------|--|---|------------------------------|
| <b>Governmental Funds</b>       |                                    |                                   |  |   |                              |
| General                         | \$ 18,455,494                      | \$ 13,690,044                     | \$ 4,765,450                           | \$ 80,967                                       | \$ 4,684,483                 |
| Human Services                  | 13,872,963                         | 9,578,924                         | 4,294,039                              | -   | 4,294,039                    |
| Health                          | 780,752                            | 265,115                           | 515,637                                | -   | 515,637                      |
| Child Support                   | 1,086,787                          | 860,000                           | 226,787                                | 16,787  | 210,000                      |
| Aging Resources                 | 656,710                            | 449,685                           | 207,025                                | -   | 207,025                      |
| Debt Service                    | 4,403,229                          | 243,115                           | 4,160,114                              | -   | 4,160,114                    |
| Capital Projects                | -                                  | -                                 | -                                      | -   | -                            |
| <b>Total Governmental Funds</b> | <b>39,255,935</b>                  | <b>25,086,883</b>                 | <b>14,169,052</b>                      | <b>97,754</b>                                   | <b>14,071,298</b>            |
| <b>Proprietary Funds</b>        |                                    |                                   |  |   |                              |
| Forestry                        | 2,457,548                          | 2,457,548                         | -                                      | -   | -                            |
| Highway                         | 8,719,365                          | 5,674,906                         | 3,044,459                              | -   | 3,044,459                    |
| Central Supply                  | 92,631                             | 92,631                            | -                                      | -   | -                            |
| Workers' Compensation           | 410,000                            | 410,000                           | -                                      | -   | -                            |
| Information Services            | 965,366                            | 965,366                           | -                                      | -   | -                            |
| Health Insurance                | 5,087,000                          | 5,087,000                         | -                                      | -   | -                            |
| Land Records                    | 271,153                            | 156,000                           | 115,153                                | -   | 115,153                      |
| <b>Total Proprietary Funds</b>  | <b>18,003,063</b>                  | <b>14,843,451</b>                 | <b>3,159,612</b>                       | <b>-</b>  | <b>3,159,612</b>             |
| <b>Total Funds</b>              | <b>\$ 57,258,998</b>               | <b>\$ 39,930,334</b>              | <b>\$ 17,328,664</b>                   | <b>\$ 97,754</b>                                | <b>\$ 17,230,910</b>         |

DOUGLAS COUNTY, WISCONSIN  
 BUDGET SUMMARY  
 All Funds

|                                 | 2019<br>TOTAL<br>EXPENSES | 2019<br>OTHER<br>REVENUE | 2019<br>NET<br>COST  | 2019<br>TAX<br>LEVY  |
|---------------------------------|---------------------------|--------------------------|----------------------|----------------------|
| <b>Governmental Funds</b>       |                           |                          |                      |                      |
| General                         | \$ 18,671,715             | \$ 13,349,523            | \$ 5,322,192         | \$ 4,656,479         |
| Human Services                  | 13,243,554                | 9,198,652                | 4,044,902            | 4,021,304            |
| Health                          | 742,848                   | 247,949                  | 494,899              | 494,899              |
| Child Suport                    | 1,059,546                 | 841,000                  | 218,546              | 200,200              |
| Aging Resources                 | 612,213                   | 407,852                  | 204,361              | 204,361              |
| Debt Service                    | 4,582,888                 | 243,115                  | 4,339,773            | 4,339,773            |
| Capital Projects                | 488,767                   | -                        | 488,767              | -                    |
| <b>Total Governmental Funds</b> | <b>39,401,531</b>         | <b>24,288,091</b>        | <b>15,113,440</b>    | <b>13,917,016</b>    |
| <b>Proprietary Funds</b>        |                           |                          |                      |                      |
| Forestry                        | 2,486,023                 | 2,380,252                | 105,771              | -                    |
| Highway                         | 10,312,640                | 5,823,900                | 4,488,740            | 3,265,140            |
| Central Supply                  | 92,255                    | 92,255                   | -                    | -                    |
| Workers' Compensation           | 474,800                   | 474,800                  | -                    | -                    |
| Information Services            | 1,038,494                 | 1,038,494                | -                    | -                    |
| Health Insurance                | 4,857,000                 | 4,857,000                | -                    | -                    |
| Land Records                    | 337,720                   | 203,833                  | 133,887              | 133,887              |
| <b>Total Proprietary Funds</b>  | <b>19,598,932</b>         | <b>14,870,534</b>        | <b>4,728,398</b>     | <b>3,399,027</b>     |
| <b>Total Funds</b>              | <b>\$ 59,000,463</b>      | <b>\$ 39,158,625</b>     | <b>\$ 19,841,838</b> | <b>\$ 17,316,043</b> |

2020 BUDGET

| DEPARTMENT                           | TOTAL EXPENSES       | OTHER REVENUES       | NET COST             | TAX LEVY             | Page Number         |
|--------------------------------------|----------------------|----------------------|----------------------|----------------------|---------------------|
| <b>General Fund</b>                  |                      |                      |                      |                      |                     |
| County Board of Supervisors          | \$ 199,803           | \$ -                 | \$ 199,803           | \$ 199,803           | <a href="#">74</a>  |
| Administration                       | 432,681              | 50,500               | 382,181              | 382,181              | <a href="#">77</a>  |
| Clerk of Courts                      | 764,038              | 541,355              | 222,683              | 222,683              | <a href="#">80</a>  |
| Circuit Court I                      | 68,274               | -                    | 68,274               | 68,274               | <a href="#">83</a>  |
| Circuit Court II                     | 83,837               | -                    | 83,837               | 83,837               | <a href="#">85</a>  |
| Court Commissioner                   | 227,252              | 129,000              | 98,252               | 98,252               | <a href="#">89</a>  |
| District Attorney                    | 439,892              | 75,500               | 364,392              | 364,392              | <a href="#">92</a>  |
| Corporation Counsel                  | 292,336              | 200,000              | 92,336               | 92,336               | <a href="#">95</a>  |
| Register of Deeds                    | 307,688              | 344,125              | (36,437)             | (36,437)             | <a href="#">98</a>  |
| Land Conservation                    | 198,768              | 152,792              | 45,976               | 45,976               | <a href="#">103</a> |
| Zoning and Land Information          | 558,465              | 200,515              | 357,950              | 357,950              | <a href="#">107</a> |
| County Clerk                         | 347,295              | 100,835              | 246,460              | 246,460              | <a href="#">113</a> |
| County Treasurer                     | 289,283              | 72,886               | 216,397              | 216,397              | <a href="#">116</a> |
| Sheriff-Patrol Division              | 4,729,171            | 501,594              | 4,227,577            | 4,227,577            | <a href="#">120</a> |
| Sheriff-Jail Division                | 5,283,300            | 1,142,022            | 4,141,278            | 4,141,278            | <a href="#">124</a> |
| Finance                              | 627,130              | 262,252              | 364,878              | 364,878              | <a href="#">127</a> |
| Recycling                            | 140,987              | 56,000               | 84,987               | 84,987               | <a href="#">130</a> |
| Veterans Service Office              | 245,838              | 17,000               | 228,838              | 228,838              | <a href="#">133</a> |
| Extension                            | 189,275              | 8,500                | 180,775              | 180,775              | <a href="#">137</a> |
| Emergency Management                 | 508,194              | 219,900              | 288,294              | 288,294              | <a href="#">140</a> |
| Communications Center                | 1,167,504            | 20,000               | 1,147,504            | 1,147,504            | <a href="#">143</a> |
| Medical Examiner                     | 135,630              | 30,050               | 105,580              | 105,580              | <a href="#">146</a> |
| Buildings and Grounds                | 605,153              | 329,400              | 275,753              | 275,753              | <a href="#">149</a> |
| Probate                              | 216,614              | 78,000               | 138,614              | 138,614              | <a href="#">153</a> |
| Surveyor                             | 213,285              | 30,080               | 183,205              | 183,205              | <a href="#">110</a> |
| Land and Development                 | 248,205              | 167,238              | 80,967               | -                    | <a href="#">155</a> |
| Non-Departmental Taxes               | (64,404)             | 115,000              | (179,404)            | (179,404)            | <a href="#">157</a> |
| <b>General Fund</b>                  | <b>18,455,494</b>    | <b>4,844,544</b>     | <b>13,610,950</b>    | <b>13,529,983</b>    |                     |
| <b>Special Revenue Funds</b>         |                      |                      |                      |                      |                     |
| Human Services                       | 13,872,963           | 9,578,924            | 4,294,039            | 4,294,039            | <a href="#">173</a> |
| Health                               | 780,752              | 265,115              | 515,637              | 515,637              | <a href="#">180</a> |
| Child Support                        | 1,086,787            | 860,000              | 226,787              | 210,000              | <a href="#">183</a> |
| Aging Resources                      | 656,710              | 449,685              | 207,025              | 207,025              | <a href="#">186</a> |
| <b>Special Revenue Funds</b>         | <b>16,397,212</b>    | <b>11,153,724</b>    | <b>5,243,488</b>     | <b>5,226,701</b>     |                     |
| <b>Proprietary Funds</b>             |                      |                      |                      |                      |                     |
| Forestry                             | 2,457,548            | 2,457,548            | -                    | -                    | <a href="#">202</a> |
| Highway                              | 8,719,365            | 5,674,906            | 3,044,459            | 3,044,459            | <a href="#">208</a> |
| Central Supply                       | 92,631               | 92,631               | -                    | -                    | <a href="#">212</a> |
| Workers' Compensation                | 410,000              | 410,000              | -                    | -                    | <a href="#">214</a> |
| Information Services                 | 965,366              | 965,366              | -                    | -                    | <a href="#">217</a> |
| Health Insurance                     | 5,087,000            | 5,087,000            | -                    | -                    | <a href="#">219</a> |
| Land Records                         | 271,153              | 156,000              | 115,153              | 115,153              | <a href="#">225</a> |
| <b>Proprietary Funds</b>             | <b>18,003,063</b>    | <b>14,843,451</b>    | <b>3,159,612</b>     | <b>3,159,612</b>     |                     |
| <b>Other Funds</b>                   |                      |                      |                      |                      |                     |
| Debt Service                         | 4,403,229            | 243,115              | 4,160,114            | 4,160,114            | <a href="#">189</a> |
| Capital Projects                     | -                    | -                    | -                    | -                    | <a href="#">195</a> |
| <b>TOTAL OF ALL FUNDS</b>            | <b>57,258,998</b>    | <b>31,084,834</b>    | <b>26,174,164</b>    | <b>26,076,410</b>    |                     |
| Direct Tax Relief                    | -                    | 8,845,500            | (8,845,500)          | (8,845,500)          | <a href="#">159</a> |
| <b>Total After Direct Tax Relief</b> | <b>\$ 57,258,998</b> | <b>\$ 39,930,334</b> | <b>\$ 17,328,664</b> | <b>\$ 17,230,910</b> |                     |

\*Direct Tax Relief includes County Sales Tax \$3,850,000

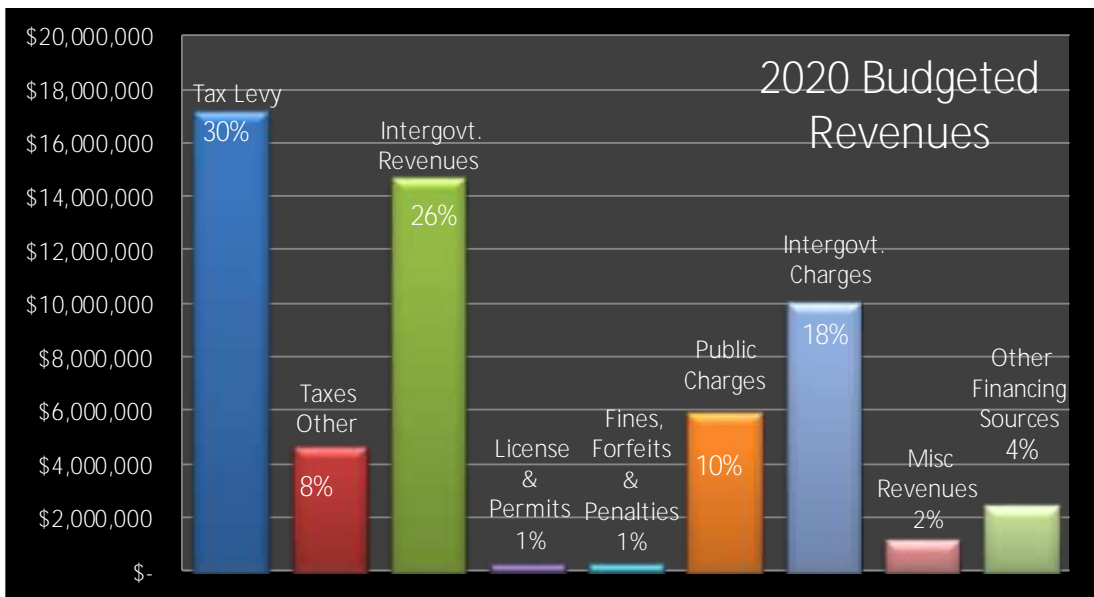


Tax Levy Budget Summary

Financial and General

| DEPARTMENT                           | 2020<br>FUND<br>BALANCE<br>ADJUSTMENT | 2019<br>ESTIMATED<br>NET<br>COST | 2018<br>ACTUAL<br>NET<br>COST | 2017<br>ACTUAL<br>NET<br>COST | 2016<br>ACTUAL<br>NET<br>COST |
|--------------------------------------|---------------------------------------|----------------------------------|-------------------------------|-------------------------------|-------------------------------|
| <b>General Fund</b>                  |                                       |                                  |                               |                               |                               |
| County Board of Supervisors          | \$ -                                  | \$ 199,803                       | \$ 175,907                    | \$ 215,978                    | \$ 167,893                    |
| Administration                       | -                                     | 352,181                          | 289,635                       | 353,933                       | 331,708                       |
| Clerk of Courts                      | -                                     | 233,933                          | 213,580                       | 229,492                       | 215,288                       |
| Circuit Court I                      | -                                     | 66,405                           | 62,843                        | 62,905                        | 62,394                        |
| Circuit Court II                     | -                                     | 83,518                           | 85,656                        | 84,626                        | 82,423                        |
| Court Commissioner                   | -                                     | 93,559                           | 88,187                        | 91,343                        | 87,703                        |
| District Attorney                    | -                                     | 349,123                          | 327,219                       | 299,383                       | 295,546                       |
| Corporation Counsel                  | -                                     | 92,854                           | 48,637                        | 55,831                        | 53,994                        |
| Register of Deeds                    | -                                     | (43,124)                         | 25,828                        | (35,536)                      | (4,886)                       |
| Land Conservation                    | -                                     | 58,000                           | (13,090)                      | 18,456                        | 176,682                       |
| Zoning and Land Information          | -                                     | 310,754                          | 276,311                       | 253,029                       | 277,613                       |
| County Clerk                         | -                                     | 238,433                          | 208,524                       | 213,258                       | 216,835                       |
| County Treasurer                     | -                                     | 216,397                          | 198,589                       | 190,610                       | 200,247                       |
| Sheriff-Patrol                       | -                                     | 4,266,203                        | 3,832,403                     | 3,878,614                     | 3,760,945                     |
| Sheriff-Jail                         | -                                     | 4,073,696                        | 4,288,301                     | 4,194,439                     | 4,313,966                     |
| Finance                              | -                                     | 366,579                          | 365,247                       | 370,129                       | 394,560                       |
| Recycling                            | -                                     | 84,987                           | 55,342                        | 124,933                       | 116,096                       |
| Veterans Service Office              | -                                     | 236,180                          | 201,404                       | 204,654                       | 198,696                       |
| Extension                            | -                                     | 195,010                          | 152,502                       | 154,397                       | 184,674                       |
| Emergency Management                 | -                                     | 379,198                          | 330,286                       | 403,820                       | 405,279                       |
| Communications Center                | -                                     | 1,055,403                        | 1,000,559                     | 1,003,477                     | 981,490                       |
| Medical Examiner                     | -                                     | 103,375                          | 97,799                        | 98,154                        | 96,076                        |
| Buildings and Grounds                | -                                     | 280,908                          | 194,567                       | 280,650                       | 246,448                       |
| Probate                              | -                                     | 125,454                          | 120,739                       | 109,185                       | 103,609                       |
| Surveyor                             | -                                     | 201,282                          | 231,114                       | 236,310                       | 151,106                       |
| Land and Development                 | 80,967                                | 157,476                          | 28,633                        | 81,541                        | 216,889                       |
| Non-Departmental Taxes               | -                                     | 263,605                          | 2,190,193                     | (587,373)                     | (869,711)                     |
| <b>General Fund</b>                  | <b>80,967</b>                         | <b>14,041,192</b>                | <b>15,076,915</b>             | <b>12,586,238</b>             | <b>12,463,563</b>             |
| <b>Special Revenue Funds</b>         |                                       |                                  |                               |                               |                               |
| Human Services                       | -                                     | 4,044,902                        | 3,142,578                     | 3,431,943                     | 3,051,283                     |
| Health                               | -                                     | 494,899                          | 501,932                       | 647,101                       | 510,830                       |
| Child Support                        | 16,787                                | 218,546                          | 206,177                       | 264,338                       | 219,386                       |
| Aging Resources                      | -                                     | 204,361                          | 203,558                       | 203,558                       | 203,558                       |
| <b>Special Revenue Funds</b>         | <b>16,787</b>                         | <b>4,962,708</b>                 | <b>4,054,245</b>              | <b>4,546,940</b>              | <b>3,985,057</b>              |
| <b>Proprietary Funds</b>             |                                       |                                  |                               |                               |                               |
| Forestry                             | -                                     | 105,771                          | (641,242)                     | (448,000)                     | (510,109)                     |
| Highway                              | (0)                                   | 4,488,740                        | (1,158,079)                   | 3,515,321                     | 1,166,745                     |
| Central Supply                       | -                                     | -                                | -                             | 2                             | -                             |
| Workers' Compensation                | -                                     | -                                | (112,625)                     | (41,685)                      | (246,886)                     |
| Information Services                 | -                                     | -                                | 4,046                         | (3,998)                       | (146,313)                     |
| Health Insurance                     | -                                     | -                                | 757,091                       | 35,007                        | 60,107                        |
| Land Records                         | -                                     | 133,887                          | 276,067                       | 163,016                       | 128,557                       |
| <b>Proprietary Funds</b>             | <b>(0)</b>                            | <b>4,728,398</b>                 | <b>(874,742)</b>              | <b>3,219,663</b>              | <b>452,101</b>                |
| <b>Other Funds</b>                   |                                       |                                  |                               |                               |                               |
| Debt Service                         | -                                     | 4,339,773                        | 4,112,167                     | 4,031,561                     | 3,968,297                     |
| Capital Projects                     | -                                     | 488,767                          | (33,837)                      | (17,356)                      | (17,551)                      |
| <b>TOTAL OF ALL FUNDS</b>            | <b>97,754</b>                         | <b>28,560,838</b>                | <b>22,334,748</b>             | <b>24,367,047</b>             | <b>20,851,467</b>             |
| Direct Tax Relief                    | -                                     | (8,719,000)                      | (8,754,030)                   | (9,074,784)                   | (7,650,773)                   |
| <b>Total After Direct Tax Relief</b> | <b>\$ 97,754</b>                      | <b>\$ 19,841,838</b>             | <b>\$ 13,580,718</b>          | <b>\$ 15,292,263</b>          | <b>\$ 13,200,694</b>          |

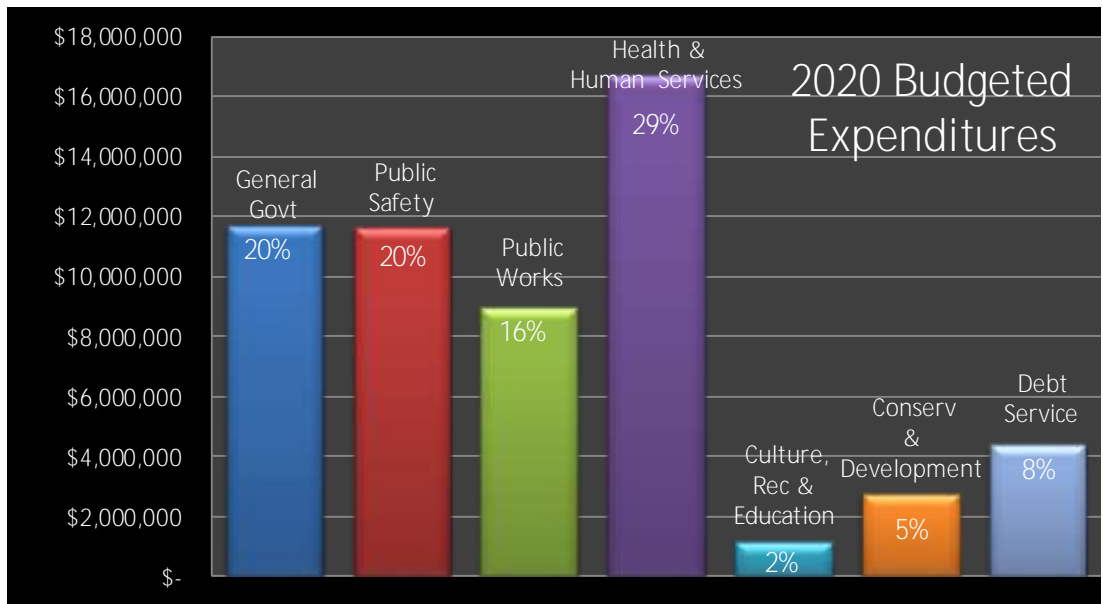
|                                 | 2016<br>Actual<br>Amount | 2017<br>Actual<br>Amount | 2018<br>Actual<br>Amount |
|---------------------------------|--------------------------|--------------------------|--------------------------|
| <b>Expenditures</b>             |                          |                          |                          |
| General Government              | \$ 10,757,289            | \$ 11,435,461            | \$ 13,260,123            |
| Public Safety                   | 11,230,404               | 11,368,863               | 11,316,986               |
| Public Works                    | 8,179,846                | 8,678,934                | 9,384,725                |
| Health & Human Services         | 13,337,820               | 14,046,401               | 16,029,600               |
| Culture, Recreation & Education | 1,076,402                | 1,160,458                | 1,175,215                |
| Conservation & Development      | 3,524,237                | 3,671,402                | 3,754,113                |
| Debt Service                    | 9,931,773                | 4,274,676                | 4,554,437                |
| <b>Total Expenditures</b>       | <b>58,037,771</b>        | <b>54,636,196</b>        | <b>59,475,199</b>        |
| <b>Revenues</b>                 |                          |                          |                          |
| Tax Levy                        | 16,397,294               | 16,691,166               | 16,923,102               |
| Taxes-Other                     | 4,811,730                | 4,818,986                | 4,504,954                |
| Intergovernmental Revenues      | 13,500,185               | 15,533,158               | 15,142,712               |
| Licenses & Permits              | 322,749                  | 341,395                  | 372,838                  |
| Fines Forfeits & Penalties      | 302,038                  | 297,374                  | 296,582                  |
| Public Charges For Services     | 6,204,099                | 6,879,538                | 6,706,048                |
| Intergovt. Charges For Serv.    | 9,985,864                | 9,767,056                | 10,264,311               |
| Miscellaneous Revenues          | 1,490,051                | 1,706,427                | 3,407,883                |
| Other Financing Sources         | 8,220,361                | -                        | 5,199,155                |
| <b>Total Revenues</b>           | <b>61,234,370</b>        | <b>56,035,101</b>        | <b>62,817,585</b>        |
| <b>Fund Balance Adjustments</b> | <b>3,196,600</b>         | <b>1,398,905</b>         | <b>3,342,387</b>         |
| Tax Levy                        | 16,397,294               | 16,691,166               | 16,923,102               |
| <b>Total Net Cost</b>           | <b>\$ 13,200,694</b>     | <b>\$ 15,292,261</b>     | <b>\$ 13,580,715</b>     |



Tax Levy Budget Summary

Financial and General

|                                 | 2019<br>Amended<br>Budget | 2019<br>8 Month<br>Actual | 2020<br>Adopted<br>Budget |
|---------------------------------|---------------------------|---------------------------|---------------------------|
| <b>Expenditures</b>             |                           |                           |                           |
| General Government              | \$ 12,500,190             | \$ 8,388,457              | \$ 11,714,778             |
| Public Safety                   | 11,554,809                | 7,607,134                 | 11,613,033                |
| Public Works                    | 10,518,285                | 7,855,690                 | 8,935,488                 |
| Health & Human Services         | 15,949,341                | 10,950,706                | 16,683,050                |
| Culture, Recreation & Education | 1,204,332                 | 810,225                   | 1,164,118                 |
| Conservation & Development      | 2,690,618                 | 2,511,114                 | 2,745,302                 |
| Debt Service                    | 4,582,888                 | 4,654,227                 | 4,403,229                 |
| <b>Total Expenditures</b>       | <b>59,000,463</b>         | <b>42,777,552</b>         | <b>57,258,998</b>         |
| <b>Revenues</b>                 |                           |                           |                           |
| Tax Levy                        | 17,316,043                | 17,316,043                | 17,230,910                |
| Taxes-Other                     | 4,861,951                 | 3,349,202                 | 4,710,000                 |
| Intergovernmental Revenues      | 14,251,554                | 7,884,325                 | 14,725,575                |
| Licenses & Permits              | 334,976                   | 291,122                   | 343,901                   |
| Fines Forfeits & Penalties      | 343,300                   | 235,315                   | 351,300                   |
| Public Charges For Services     | 5,572,777                 | 5,302,703                 | 5,976,170                 |
| Intergovt. Charges For Serv.    | 10,052,841                | 6,632,013                 | 10,070,425                |
| Miscellaneous Revenues          | 1,241,227                 | 1,230,733                 | 1,252,962                 |
| Other Financing Sources         | 2,500,000                 | 53,832                    | 2,500,000                 |
| <b>Total Revenues</b>           | <b>56,474,668</b>         | <b>42,295,286</b>         | <b>57,161,244</b>         |
| <b>Fund Balance Adjustments</b> | <b>(2,525,795)</b>        | <b>(482,266)</b>          | <b>(97,754)</b>           |
| Tax Levy                        | 17,316,043                | 17,316,043                | 17,230,910                |
| <b>Total Net Cost</b>           | <b>\$ 19,841,838</b>      | <b>\$ 17,798,309</b>      | <b>\$ 17,328,664</b>      |



# Revenues



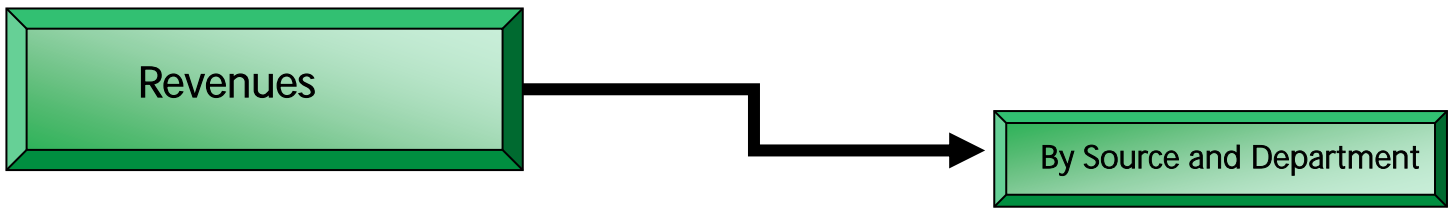
# By Source and Department

|                              | Tax<br>Levy          | Taxes<br>Other      | Inter-<br>government | Licenses<br>& Permits | Fines,<br>Forfeits &<br>Penalties |
|------------------------------|----------------------|---------------------|----------------------|-----------------------|-----------------------------------|
| <b>GENERAL FUND</b>          |                      |                     |                      |                       |                                   |
| County Board of Supervisors  | \$ 199,803           | \$ -                | \$ -                 | \$ -                  | \$ -                              |
| Administration               | 382,181              | -                   | -                    | -                     | -                                 |
| Clerk of Courts              | 222,683              | -                   | 152,000              | -                     | 201,300                           |
| Circuit Court 1              | 68,274               | -                   | -                    | -                     | -                                 |
| Circuit Court 2              | 83,837               | -                   | -                    | -                     | -                                 |
| Court Commissioner           | 98,252               | -                   | -                    | -                     | -                                 |
| District Attorney            | 364,392              | -                   | 65,000               | -                     | -                                 |
| Corporation Counsel          | 92,336               | -                   | -                    | -                     | -                                 |
| Register of Deeds            | (36,437)             | 150,000             | -                    | 4,100                 | -                                 |
| Land Conservation            | 45,976               | -                   | 144,342              | 8,450                 | -                                 |
| Zoning and Land Information  | 357,950              | -                   | -                    | 164,130               | -                                 |
| County Clerk                 | 246,460              | -                   | -                    | 12,300                | -                                 |
| County Treasurer             | 216,397              | -                   | 33,100               | -                     | -                                 |
| Sheriff                      | 4,227,577            | -                   | 178,594              | -                     | 50,000                            |
| Jail                         | 4,141,278            | -                   | 108,000              | -                     | 50,000                            |
| Finance                      | 364,878              | -                   | -                    | -                     | -                                 |
| Recycling                    | 84,987               | -                   | 56,000               | -                     | -                                 |
| Veterans Administration      | 228,838              | -                   | 10,000               | -                     | -                                 |
| Extension Office             | 180,775              | -                   | 5,000                | -                     | -                                 |
| Emergency Management         | 288,294              | -                   | 87,000               | -                     | -                                 |
| Communications Center        | 1,147,504            | -                   | -                    | -                     | -                                 |
| Medical Examiner             | 105,580              | -                   | -                    | -                     | -                                 |
| Buildings and Grounds        | 275,753              | -                   | -                    | -                     | -                                 |
| Probate                      | 138,614              | -                   | 44,000               | -                     | -                                 |
| Surveyor                     | 183,205              | -                   | -                    | 2,780                 | -                                 |
| Land Committee/Developmental | -                    | -                   | -                    | -                     | -                                 |
| Non-Departmental             | (179,404)            | 115,000             | -                    | -                     | -                                 |
| Direct Tax Relief            | (8,845,500)          | 4,445,000           | 2,350,500            | -                     | -                                 |
| <b>GENERAL FUND</b>          | <b>4,684,483</b>     | <b>4,710,000</b>    | <b>3,233,536</b>     | <b>191,760</b>        | <b>301,300</b>                    |
| <b>OTHER FUNDS</b>           |                      |                     |                      |                       |                                   |
| Human Services               | 4,294,039            | -                   | 8,425,749            | -                     | 50,000                            |
| Health                       | 515,637              | -                   | 82,149               | 150,141               | -                                 |
| Child Support                | 210,000              | -                   | 850,000              | -                     | -                                 |
| Senior Connections           | 207,025              | -                   | 449,685              | -                     | -                                 |
| Debt Service                 | 4,160,114            | -                   | -                    | -                     | -                                 |
| Forestry                     | -                    | -                   | 333,150              | 2,000                 | -                                 |
| Highway                      | 3,044,459            | -                   | 1,261,306            | -                     | -                                 |
| Central Supply               | -                    | -                   | -                    | -                     | -                                 |
| Workers' Compensation        | -                    | -                   | -                    | -                     | -                                 |
| Information Services         | -                    | -                   | -                    | -                     | -                                 |
| Health Insurance             | -                    | -                   | -                    | -                     | -                                 |
| Land Records                 | 115,153              | -                   | 90,000               | -                     | -                                 |
| <b>OTHER FUNDS</b>           | <b>12,546,427</b>    | <b>-</b>            | <b>11,492,039</b>    | <b>152,141</b>        | <b>50,000</b>                     |
|                              | <b>\$ 17,230,910</b> | <b>\$ 4,710,000</b> | <b>\$ 14,725,575</b> | <b>\$ 343,901</b>     | <b>\$ 351,300</b>                 |

By Source and Department

Revenues

|                              | Public<br>Charges<br>for<br>Services | Intergovt<br>Charges<br>for<br>Services | Miscell-<br>aneous<br>Revenue | Other<br>Financing<br>Sources | Total<br>Revenue<br>(Including<br>Tax Levy) |
|------------------------------|--------------------------------------|---|-------------------------------|-------------------------------|---|
| <b>GENERAL FUND</b>          |                                      |   |                               |                               |   |
| County Board of Supervisors  | \$ -                                 | \$ -                                    | \$ -                          | \$ -                          | \$ 199,803                                  |
| Administration               | 3,000                                | 47,500                                  | -                             | -                             | 432,681                                     |
| Clerk of Courts              | 187,255                              | -                                       | 800                           | -                             | 764,038                                     |
| Circuit Court 1              | -                                    | -                                       | -                             | -                             | 68,274                                      |
| Circuit Court 2              | -                                    | -                                       | -                             | -                             | 83,837                                      |
| Court Commissioner           | 7,000                                | 122,000                                 | -                             | -                             | 227,252                                     |
| District Attorney            | 10,500                               | -                                       | -                             | -                             | 439,892                                     |
| Corporation Counsel          | -                                    | 200,000                                 | -                             | -                             | 292,336                                     |
| Register of Deeds            | 190,000                              | -                                       | 25                            | -                             | 307,688                                     |
| Land Conservation            | -                                    | -                                       | -                             | -                             | 198,768                                     |
| Zoning and Land Information  | 1,985                                | 34,400                                  | -                             | -                             | 558,465                                     |
| County Clerk                 | 16,630                               | 34,690                                  | 37,215                        | -                             | 347,296                                     |
| County Treasurer             | 24,000                               | 12,000                                  | 3,786                         | -                             | 289,283                                     |
| Sheriff                      | 61,000                               | 150,500                                 | 61,500                        | -                             | 4,729,171                                   |
| Jail                         | 350,600                              | 632,422                                 | 1,000                         | -                             | 5,283,300                                   |
| Finance                      | -                                    | 262,252                                 | -                             | -                             | 627,130                                     |
| Recycling                    | -                                    | -                                       | -                             | -                             | 140,987                                     |
| Veterans Administration      | -                                    | -                                       | 7,000                         | -                             | 245,838                                     |
| Extension Office             | 3,500                                | -                                       | -                             | -                             | 189,275                                     |
| Emergency Management         | -                                    | 31,900                                  | 101,000                       | -                             | 508,194                                     |
| Communications Center        | -                                    | -                                       | 20,000                        | -                             | 1,167,504                                   |
| Medical Examiner             | 30,050                               | -                                       | -                             | -                             | 135,630                                     |
| Buildings and Grounds        | -                                    | 6,000                                   | 323,400                       | -                             | 605,153                                     |
| Probate                      | 34,000                               | -                                       | -                             | -                             | 216,614                                     |
| Surveyor                     | 300                                  | -                                       | -                             | 27,000                        | 213,285                                     |
| Land Committee/Developmental | 51,500                               | -                                       | 125,738                       | (10,000)                      | 167,238                                     |
| Non-Departmental             | -                                    | -                                       | -                             | -                             | (64,404)                                    |
| Direct Tax Relief            | -                                    | -                                       | 400,000                       | 1,650,000                     | -   |
| <b>GENERAL FUND</b>          | <b>971,320</b>                       | <b>1,533,664</b>                        | <b>1,081,464</b>              | <b>1,667,000</b>              | <b>18,374,528</b>                           |
| <b>OTHER FUNDS</b>           |                                      |   |                               |                               |   |
| Human Services               | 403,175                              | 700,000                                 | -                             | -                             | 13,872,963                                  |
| Health                       | 8,075                                | 24,750                                  | -                             | -                             | 780,752                                     |
| Child Support                | 10,000                               | -                                       | -                             | -                             | 1,070,000                                   |
| Senior Connections           | -                                    | -                                       | -                             | -                             | 656,710                                     |
| Debt Service                 | -                                    | 243,115                                 | -                             | -                             | 4,403,229                                   |
| Forestry                     | 3,743,200                            | -                                       | 29,198                        | (1,650,000)                   | 2,457,548                                   |
| Highway                      | 25,800                               | 1,880,500                               | 7,300                         | 2,500,000                     | 8,719,365                                   |
| Central Supply               | 200                                  | 92,431                                  | -                             | -                             | 92,631                                      |
| Workers' Compensation        | -                                    | 400,000                                 | 10,000                        | -                             | 410,000                                     |
| Information Services         | -                                    | 965,366                                 | -                             | -                             | 965,366                                     |
| Health Insurance             | 732,000                              | 4,230,000                               | 125,000                       | -                             | 5,087,000                                   |
| Land Records                 | 82,400                               | 600                                     | -                             | (17,000)                      | 271,153                                     |
| <b>OTHER FUNDS</b>           | <b>5,004,850</b>                     | <b>8,536,761</b>                        | <b>171,498</b>                | <b>833,000</b>                | <b>38,786,717</b>                           |
|                              | <b>\$ 5,976,170</b>                  | <b>\$ 10,070,425</b>                    | <b>\$ 1,252,962</b>           | <b>\$ 2,500,000</b>           | <b>\$ 57,161,244</b>                        |



*Property Taxes* decreased from \$17,316,043 to \$17,230,910 or by .49% from the previous year, while the average tax rate decreased to 4.72. Equalized values showed an increase of 2.8% over the previous year. Douglas County must adhere to the levy limit imposed on counties by the 2019 State of Wisconsin Act 9 which limits the amount of taxes levied in 2020.

*Other Taxes* projections are based on historical experiences and economic factors. The budget remains stable showing little change. Other taxes include the following:

County sales tax (half a percent) and real estate transfer fees.

Occupational tax (coal tax) and forest crop taxes.

Interest on delinquent taxes (based on one percent per month of delinquent taxes for the last three years).

*Intergovernmental Revenues* include State Shared Revenue, State grants (including Federal pass-through grants) and local grants and are projected to increase by 3.3% compared to the 2019 amended budget. State shared revenue has remained flat and there is a slight increase in state grants.

*Public Charges for Services* are projected to increase 7.2% from the previous year. The majority of this increase is due to timber sales in the Forestry Department.

*Intergovernmental Charges for Services* are expected to remain relatively stable for 2020. Intergovernmental charges for services include Human Services Community Support Program, boarding of prisoners, health insurance premiums, and highway maintenance.

*Miscellaneous Revenues* include interest, rental income, insurance recoveries, land sales and expense reimbursements. Those revenues are projected to increase by .94% for 2020. Land and Development has seen a decrease in revenue for land sales and there has been a steady increase in interest income.

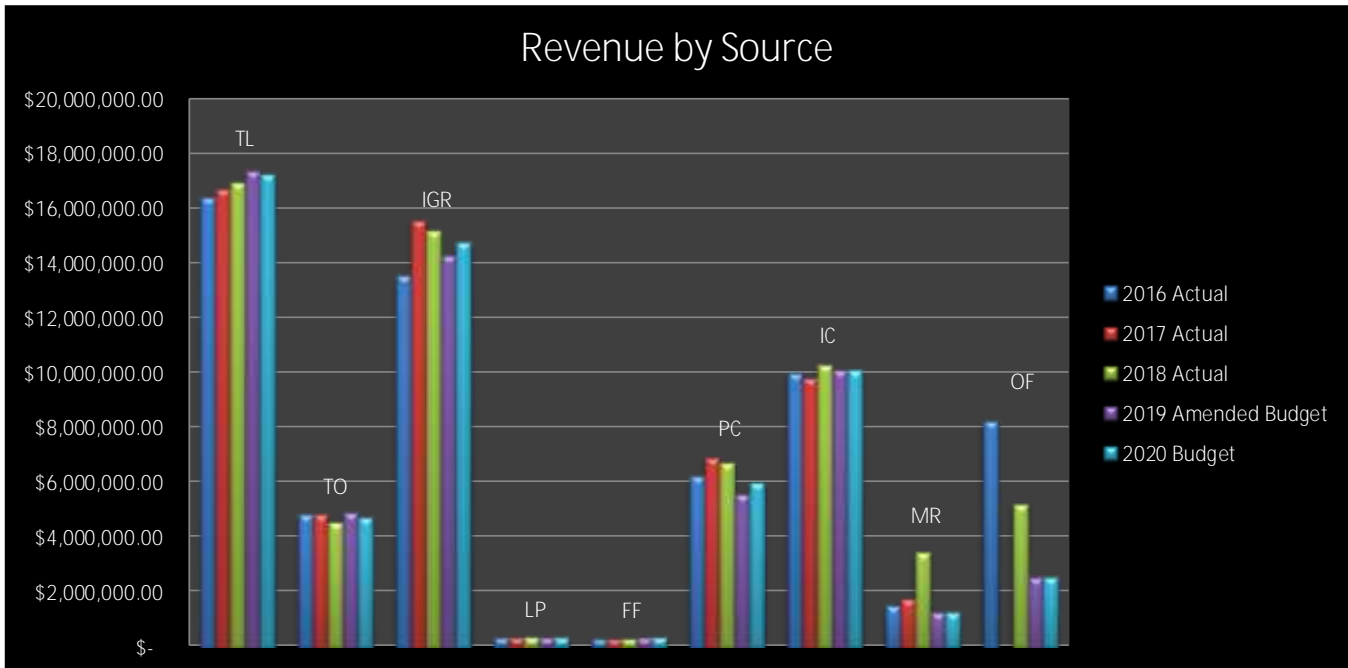
*Other Financing* represents long-term debt financing to be used to fund capital outlay and other capital projects and transfers involving other departments. In 2020, Douglas County anticipates a \$2.5 million bond issue for road improvements. A \$2.5 million bond issue was also budgeted for in 2019.

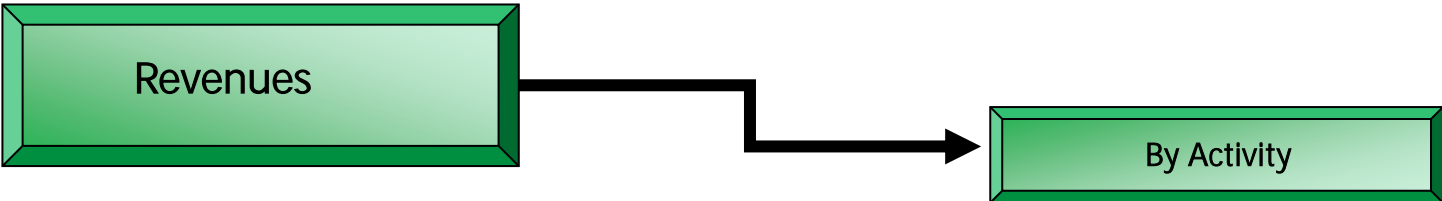
By Source and Department

Revenues

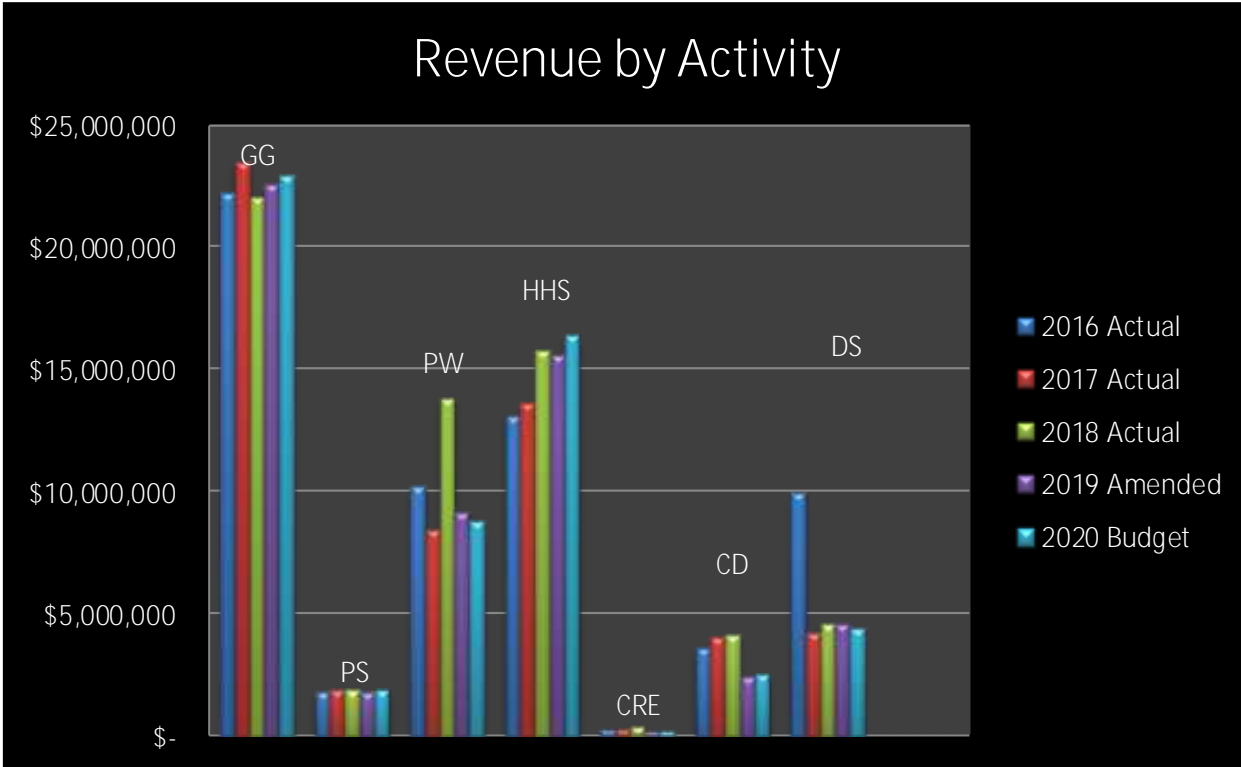
**DOUGLAS COUNTY, WISCONSIN  
REVENUE SUMMARY  
By Source**

|                                     | <b>2016<br/>Actual<br/>Amount</b> | <b>2017<br/>Actual<br/>Amount</b> | <b>2018<br/>Actual<br/>Amount</b> | <b>2019<br/>Budget</b> | <b>2019<br/>Amended<br/>Budget</b> | <b>2020<br/>Budget<br/>Amount</b> |
|-------------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|------------------------|------------------------------------|-----------------------------------|
| <b>REVENUE</b>                      |                                   |                                   |                                   |                        |                                    |                                   |
| Tax Levy(TL)                        | \$ 16,397,294                     | \$ 16,691,166                     | \$ 16,923,102                     | \$ 17,316,043          | \$ 17,316,043                      | \$ 17,230,910                     |
| Taxes-Other(TO)                     | 4,811,730                         | 4,818,986                         | 4,504,954                         | 4,861,951              | 4,861,951                          | 4,710,000                         |
| Intergovernmental Revenues(IGR)     | 13,500,185                        | 15,533,158                        | 15,142,712                        | 14,240,103             | 14,251,554                         | 14,725,575                        |
| Licenses & Permits(LP)              | 322,749                           | 341,395                           | 372,838                           | 334,976                | 334,976                            | 343,901                           |
| Fines Forfeits & Penalties(FF)      | 302,038                           | 297,374                           | 296,582                           | 343,300                | 343,300                            | 351,300                           |
| Public Charges For Services(PC)     | 6,204,099                         | 6,879,538                         | 6,706,048                         | 5,572,777              | 5,572,777                          | 5,976,170                         |
| Intergovt. Charges For Services(IC) | 9,985,864                         | 9,767,056                         | 10,264,311                        | 10,052,841             | 10,052,841                         | 10,070,425                        |
| Miscellaneous Revenues(MR)          | 1,490,051                         | 1,706,427                         | 3,407,883                         | 1,241,227              | 1,241,227                          | 1,252,962                         |
| Other Financing Sources(OF)         | 8,220,361                         | -                                 | 5,199,155                         | 2,500,000              | 2,500,000                          | 2,500,000                         |
| <b>TOTAL REVENUE</b>                | <b>\$61,234,370</b>               | <b>\$56,035,101</b>               | <b>\$62,817,585</b>               | <b>\$56,463,217</b>    | <b>\$ 56,474,668</b>               | <b>\$ 57,161,244</b>              |

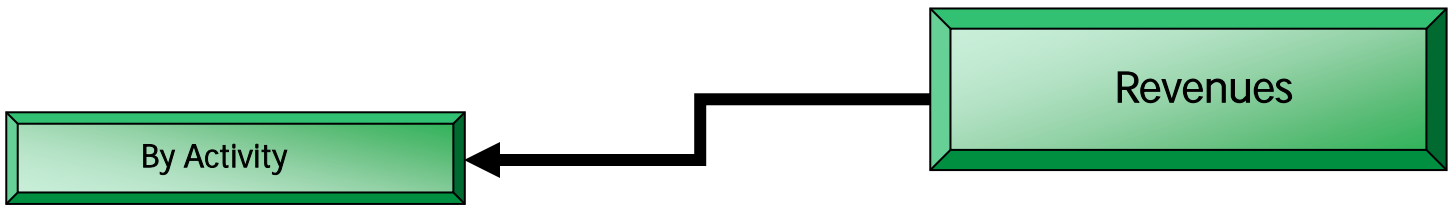




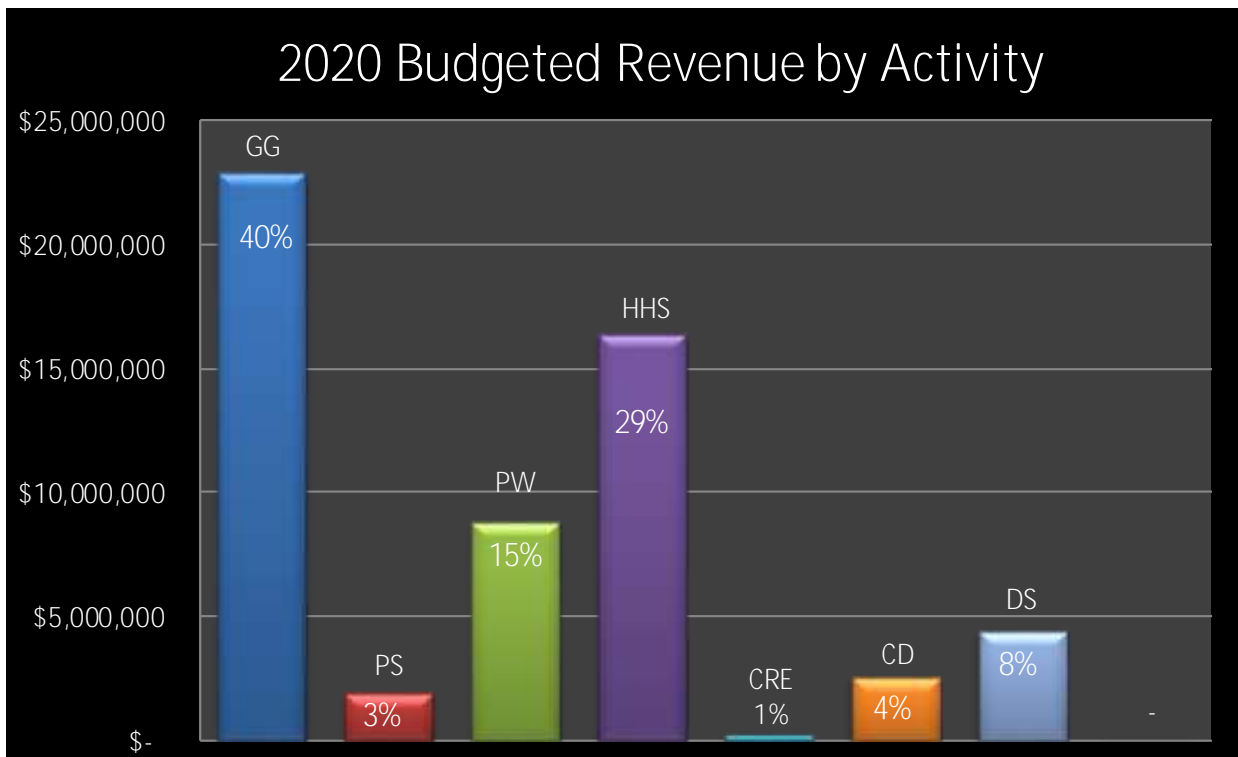
|  | <b>2016<br/>Actual<br/>Amount</b> | <b>2017<br/>Actual<br/>Amount</b> | <b>2018<br/>Actual<br/>Amount</b> |
|--|-----------------------------------|-----------------------------------|-----------------------------------|
| <b>REVENUE</b>                         |                                   |                                   |                                   |
| General Government(GG)                 | \$ 22,242,593                     | \$ 23,488,001                     | \$ 22,062,935                     |
| Public Safety(PS)                      | 1,822,209                         | 1,944,447                         | 1,914,278                         |
| Public Works(PW)                       | 10,257,512                        | 8,416,917                         | 13,832,324                        |
| Health and Human Services(HHS)         | 13,139,382                        | 13,615,988                        | 15,782,219                        |
| Culture, Recreation and Education(CRE) | 253,299                           | 286,998                           | 428,132                           |
| Conservation and Development(CD)       | 3,584,462                         | 4,014,892                         | 4,184,703                         |
| Debt Service(DS)                       | 9,934,914                         | 4,267,858                         | 4,612,994                         |
| Other Financing Uses (OFU)             | -                                 | -                                 | -                                 |
| <b>TOTAL REVENUE</b>                   | <b>\$61,234,370</b>               | <b>\$56,035,101</b>               | <b>\$62,817,585</b>               |







|  | <b>2019<br/>Amended<br/>Budget</b> | <b>2019<br/>8 Month<br/>Actual</b> | <b>2020<br/>Budget<br/>Amount</b> |
|--|------------------------------------|------------------------------------|-----------------------------------|
| <b>REVENUE</b>                         |                                    |                                    |                                   |
| General Government(GG)                 | \$ 22,547,962                      | \$ 16,007,586                      | \$ 22,916,354                     |
| Public Safety(PS)                      | 1,834,567                          | 1,014,060                          | 1,863,116                         |
| Public Works(PW)                       | 9,155,440                          | 5,957,865                          | 8,795,765                         |
| Health and Human Services(HHS)         | 15,631,217                         | 11,714,932                         | 16,397,425                        |
| Culture, Recreation and Education(CRE) | 248,370                            | 122,496                            | 240,850                           |
| Conservation and Development(CD)       | 2,474,225                          | 3,109,275                          | 2,544,505                         |
| Debt Service(DS)                       | 4,582,888                          | 4,636,719                          | 4,403,229                         |
| Other Financing Uses (OFU)             | -                                  | -                                  | -                                 |
| <b>TOTAL REVENUE</b>                   | <b>\$56,474,668</b>                | <b>\$42,562,933</b>                | <b>\$57,161,244</b>               |



# Revenues

## By Fund and Department

|                             | 2016<br>Actual<br>Amount | 2017<br>Actual<br>Amount | 2018<br>Actual<br>Amount |
|-----------------------------|--------------------------|--------------------------|--------------------------|
| <b>GENERAL FUND</b>         |                          |                          |                          |
| County Board of Supervisors | \$ 100                   | \$ 550                   | \$ 405                   |
| Administration              | 66,839                   | 50,913                   | 40,746                   |
| Clerk of Courts             | 468,294                  | 487,714                  | 494,719                  |
| Circuit Court 1             | -                        | -                        | -                        |
| Circuit Court 2             | -                        | -                        | -                        |
| Court Commissioner          | 125,024                  | 127,803                  | 131,235                  |
| District Attorney           | 65,938                   | 66,336                   | 71,653                   |
| Corporation Counsel         | 203,172                  | 211,726                  | 215,687                  |
| Register of Deeds           | 310,816                  | 331,844                  | 279,107                  |
| Land Conservation           | 258,507                  | 456,403                  | 288,031                  |
| Zoning and Land Information | 178,606                  | 164,820                  | 169,474                  |
| County Clerk                | 107,404                  | 76,076                   | 97,784                   |
| County Treasurer            | 68,065                   | 70,598                   | 78,809                   |
| Sheriff                     | 407,674                  | 443,112                  | 500,167                  |
| Jail                        | 1,105,828                | 1,212,657                | 1,105,651                |
| Finance                     | 216,384                  | 210,016                  | 207,363                  |
| Recycling                   | 111,255                  | 111,122                  | 55,714                   |
| Veterans Service Office     | 39,011                   | 36,897                   | 35,604                   |
| Extension                   | 9,115                    | 9,221                    | 7,699                    |
| Emergency Management        | 303,767                  | 285,380                  | 303,747                  |
| Communications Center       | 23,107                   | 21,851                   | 23,319                   |
| Medical Examiner            | 27,815                   | 25,530                   | 28,405                   |
| Buildings and Grounds       | 319,243                  | 334,446                  | 346,438                  |
| Probate                     | 69,172                   | 77,849                   | 74,120                   |
| Surveyor                    | 20,835                   | 40,852                   | 13,183                   |
| Land and Development        | 124,330                  | 272,385                  | 367,309                  |
| Non-Departmental            | 6,471,305                | 6,170,627                | 4,231,392                |
| Direct Tax Relief           | 7,650,773                | 9,074,784                | 8,754,030                |
| <b>GENERAL FUND</b>         | <b>18,752,379</b>        | <b>20,371,513</b>        | <b>17,921,790</b>        |
| <b>OTHER FUNDS</b>          |                          |                          |                          |
| Human Services              | 10,631,913               | 11,182,165               | 13,303,292               |
| Health                      | 809,743                  | 752,976                  | 802,225                  |
| Child Support               | 1,054,299                | 1,028,281                | 1,001,372                |
| Aging Resources             | 604,416                  | 615,669                  | 639,726                  |
| Debt Service                | 9,934,914                | 4,267,858                | 4,612,994                |
| Capital Projects            | 525,538                  | 531,342                  | 720,240                  |
| Forestry                    | 2,506,069                | 2,468,141                | 2,998,830                |
| Highway                     | 10,128,090               | 8,287,241                | 13,758,005               |
| Central Supply              | 79,591                   | 95,634                   | 86,779                   |
| Workers' Compensation       | 478,922                  | 469,057                  | 388,444                  |
| Information Services        | 917,718                  | 852,322                  | 866,878                  |
| Health Insurance            | 4,543,043                | 4,833,818                | 5,428,806                |
| Land Records                | 267,735                  | 279,085                  | 288,204                  |
| <b>OTHER FUNDS</b>          | <b>42,481,992</b>        | <b>35,663,588</b>        | <b>44,895,795</b>        |
| <b>TOTAL REVENUES</b>       | <b>\$ 61,234,370</b>     | <b>\$ 56,035,101</b>     | <b>\$ 62,817,585</b>     |

By Fund and Department

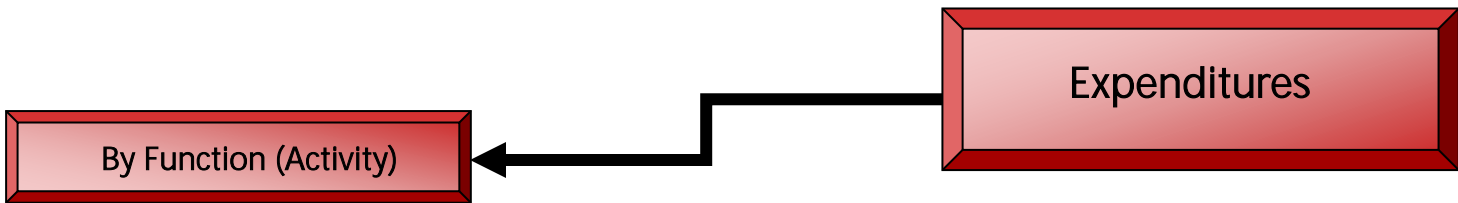
Revenues

|                             | 2019<br>Amended<br>Budget | 2019<br>8 Month<br>Actual | 2020<br>Budget<br>Amount |
|-----------------------------|---------------------------|---------------------------|--------------------------|
| <b>GENERAL FUND</b>         |                           |                           |                          |
| County Board of Supervisors | \$ -                      | \$ -                      | \$ -                     |
| Administration              | 78,500                    | 647                       | 50,500                   |
| Clerk of Courts             | 508,700                   | 445,667                   | 541,355                  |
| Circuit Court 1             | -                         | -                         | -                        |
| Circuit Court 2             | -                         | -                         | -                        |
| Court Commissioner          | 129,000                   | 75,162                    | 129,000                  |
| District Attorney           | 75,500                    | 34,951                    | 75,500                   |
| Corporation Counsel         | 192,000                   | 151,041                   | 200,000                  |
| Register of Deeds           | 344,125                   | 188,983                   | 344,125                  |
| Land Conservation           | 167,178                   | 12,479                    | 152,792                  |
| Zoning and Land Information | 198,015                   | 122,853                   | 200,515                  |
| County Clerk                | 96,330                    | 97,406                    | 100,835                  |
| County Treasurer            | 64,000                    | 50,123                    | 72,886                   |
| Sheriff                     | 461,594                   | 297,751                   | 501,594                  |
| Jail                        | 1,142,022                 | 617,759                   | 1,142,022                |
| Finance                     | 259,537                   | 117,376                   | 262,252                  |
| Recycling                   | 56,000                    | 55,730                    | 56,000                   |
| Veterans Service Office     | 15,000                    | 17,539                    | 17,000                   |
| Extension                   | 8,650                     | 12,360                    | 8,500                    |
| Emergency Management        | 209,900                   | 90,916                    | 219,900                  |
| Communications Center       | 31,451                    | 12,834                    | 20,000                   |
| Medical Examiner            | 30,050                    | 17,330                    | 30,050                   |
| Buildings and Grounds       | 322,400                   | 202,913                   | 329,400                  |
| Probate                     | 78,000                    | 54,980                    | 78,000                   |
| Surveyor                    | 29,780                    | 3,849                     | 30,080                   |
| Land and Development        | 122,824                   | 104,236                   | 167,238                  |
| Non-Departmental            | 4,666,447                 | 5,447,941                 | 4,799,483                |
| Direct Tax Relief           | 8,719,000                 | 5,158,192                 | 8,845,500                |
| <b>GENERAL FUND</b>         | <b>18,006,002</b>         | <b>13,391,018</b>         | <b>18,374,527</b>        |
| <b>OTHER FUNDS</b>          |                           |                           |                          |
| Human Services              | 13,219,956                | 9,700,094                 | 13,872,963               |
| Health                      | 742,848                   | 772,253                   | 780,752                  |
| Child Support               | 1,041,200                 | 726,061                   | 1,070,000                |
| Aging Resources             | 612,213                   | 497,074                   | 656,710                  |
| Debt Service                | 2,380,252                 | 4,636,719                 | 4,403,229                |
| Capital Projects            | 9,089,040                 | 11,766                    | -                        |
| Forestry                    | 92,255                    | 2,407,239                 | 2,457,548                |
| Highway                     | 474,800                   | 5,631,198                 | 8,719,365                |
| Central Supply              | 1,038,494                 | 34,146                    | 92,631                   |
| Workers' Compensation       | 4,857,000                 | 302,926                   | 410,000                  |
| Information Services        | 337,720                   | 597,935                   | 965,366                  |
| Health Insurance            | 4,582,888                 | 3,377,588                 | 5,087,000                |
| Land Records                | -                         | 209,269                   | 271,153                  |
| <b>OTHER FUNDS</b>          | <b>38,468,666</b>         | <b>28,904,268</b>         | <b>38,786,717</b>        |
| <b>TOTAL REVENUES</b>       | <b>\$ 56,474,668</b>      | <b>\$ 42,295,286</b>      | <b>\$ 57,161,244</b>     |

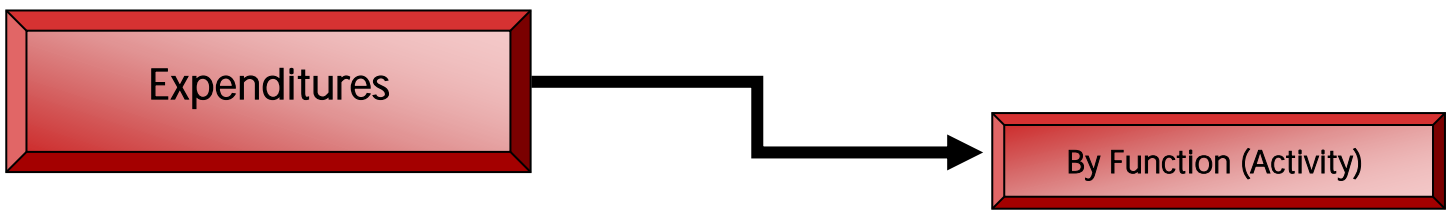
# Expenditures

## By Function (Activity)

|                             | General<br>Government | Public<br>Safety     | Public<br>Works     | Health and<br>Human<br>Services |
|-----------------------------|-----------------------|----------------------|---------------------|---------------------------------|
| <b>General Fund</b>         |                       |                      |                     |                                 |
| County Board of Supervisors | \$ 199,803            | \$ -                 | \$ -                | \$ -                            |
| Administration              | 432,681               | -                    | -                   | -                               |
| Clerk of Courts             | 764,038               | -                    | -                   | -                               |
| Circuit Court 1             | 68,274                | -                    | -                   | -                               |
| Circuit Court 2             | 83,837                | -                    | -                   | -                               |
| Court Commissioner          | 227,252               | -                    | -                   | -                               |
| District Attorney           | 439,892               | -                    | -                   | -                               |
| Corporation Counsel         | 292,336               | -                    | -                   | -                               |
| Register of Deeds           | 307,688               | -                    | -                   | -                               |
| Land Conservation           | -                     | -                    | -                   | -                               |
| Zoning and Land Information | 57,836                | -                    | -                   | -                               |
| County Clerk                | 347,295               | -                    | -                   | -                               |
| County Treasurer            | 289,283               | -                    | -                   | -                               |
| Sheriff                     | -                     | 4,729,171            | -                   | -                               |
| Jail                        | -                     | 5,283,300            | -                   | -                               |
| Finance                     | 627,130               | -                    | -                   | -                               |
| Recycling                   | -                     | -                    | 140,987             | -                               |
| Veterans Service Office     | -                     | -                    | -                   | 245,838                         |
| Extension                   | -                     | -                    | -                   | -                               |
| Emergency Management        | -                     | 433,058              | 75,136              | -                               |
| Communications Center       | -                     | 1,167,504            | -                   | -                               |
| Medical Examiner            | 135,630               | -                    | -                   | -                               |
| Buildings and Grounds       | 605,153               | -                    | -                   | -                               |
| Probate                     | 216,614               | -                    | -                   | -                               |
| Surveyor                    | 213,285               | -                    | -                   | -                               |
| Land and Development        | 106,205               | -                    | -                   | 40,000                          |
| Non-Departmental            | (525,604)             | -                    | -                   | -                               |
| <b>General Fund</b>         | <b>4,888,628</b>      | <b>11,613,033</b>    | <b>216,123</b>      | <b>285,838</b>                  |
| <b>Other Funds</b>          |                       |                      |                     |                                 |
| Human Services              | -                     | -                    | -                   | 13,872,963                      |
| Health                      | -                     | -                    | -                   | 780,752                         |
| Child Support               | -                     | -                    | -                   | 1,086,787                       |
| Aging Resources             | -                     | -                    | -                   | 656,710                         |
| Debt Service                | -                     | -                    | -                   | -                               |
| Forestry                    | -                     | -                    | -                   | -                               |
| Highway                     | -                     | -                    | 8,719,365           | -                               |
| Central Supply              | 92,631                | -                    | -                   | -                               |
| Workers' Compensation       | 410,000               | -                    | -                   | -                               |
| Information Services        | 965,366               | -                    | -                   | -                               |
| Health Insurance            | 5,087,000             | -                    | -                   | -                               |
| Land Records                | 271,153               | -                    | -                   | -                               |
| <b>Other Funds</b>          | <b>6,826,150</b>      | <b>-</b>             | <b>8,719,365</b>    | <b>16,397,212</b>               |
| <b>TOTAL EXPENDITURES</b>   | <b>\$ 11,714,778</b>  | <b>\$ 11,613,033</b> | <b>\$ 8,935,488</b> | <b>\$ 16,683,050</b>            |



|                             | Culture,<br>Recreation<br>& Education | Conservation<br>and<br>Development | Debt<br>Service     | Other<br>Financing<br>Uses | Total<br>Expenditures |
|-----------------------------|---------------------------------------|------------------------------------|---------------------|----------------------------|-----------------------|
| <b>General Fund</b>         |                                       |                                    |                     |                            |                       |
| County Board of Supervisors | \$ -                                  | \$ -                               | \$ -                | \$ -                       | \$ 199,803            |
| Administration              | -                                     | -                                  | -                   | -                          | 432,681               |
| Clerk of Courts             | -                                     | -                                  | -                   | -                          | 764,038               |
| Circuit Court 1             | -                                     | -                                  | -                   | -                          | 68,274                |
| Circuit Court 2             | -                                     | -                                  | -                   | -                          | 83,837                |
| Court Commissioner          | -                                     | -                                  | -                   | -                          | 227,252               |
| District Attorney           | -                                     | -                                  | -                   | -                          | 439,892               |
| Corporation Counsel         | -                                     | -                                  | -                   | -                          | 292,336               |
| Register of Deeds           | -                                     | -                                  | -                   | -                          | 307,688               |
| Land Conservation           | -                                     | 198,768                            | -                   | -                          | 198,768               |
| Zoning and Land Information | -                                     | 500,629                            | -                   | -                          | 558,465               |
| County Clerk                | -                                     | -                                  | -                   | -                          | 347,295               |
| County Treasurer            | -                                     | -                                  | -                   | -                          | 289,283               |
| Sheriff                     | -                                     | -                                  | -                   | -                          | 4,729,171             |
| Jail                        | -                                     | -                                  | -                   | -                          | 5,283,300             |
| Finance                     | -                                     | -                                  | -                   | -                          | 627,130               |
| Recycling                   | -                                     | -                                  | -                   | -                          | 140,987               |
| Veterans Service Office     | -                                     | -                                  | -                   | -                          | 245,838               |
| Extension                   | 166,325                               | 22,950                             | -                   | -                          | 189,275               |
| Emergency Management        | -                                     | -                                  | -                   | -                          | 508,194               |
| Communications Center       | -                                     | -                                  | -                   | -                          | 1,167,504             |
| Medical Examiner            | -                                     | -                                  | -                   | -                          | 135,630               |
| Buildings and Grounds       | -                                     | -                                  | -                   | -                          | 605,153               |
| Probate                     | -                                     | -                                  | -                   | -                          | 216,614               |
| Surveyor                    | -                                     | -                                  | -                   | -                          | 213,285               |
| Land and Development        | 54,000                                | 48,000                             | -                   | -                          | 248,205               |
| Non-Departmental            | 425,680                               | 35,520                             | -                   | -                          | (64,404)              |
| <b>General Fund</b>         | <b>646,005</b>                        | <b>805,867</b>                     | <b>-</b>            | <b>-</b>                   | <b>18,455,494</b>     |
| <b>Other Funds</b>          |                                       |                                    |                     |                            |                       |
| Human Services              | -                                     | -                                  | -                   | -                          | 13,872,963            |
| Health                      | -                                     | -                                  | -                   | -                          | 780,752               |
| Child Support               | -                                     | -                                  | -                   | -                          | 1,086,787             |
| Aging Resources             | -                                     | -                                  | -                   | -                          | 656,710               |
| Debt Service                | -                                     | -                                  | 4,403,229           | -                          | 4,403,229             |
| Forestry                    | 518,113                               | 1,939,435                          | -                   | -                          | 2,457,548             |
| Highway                     | -                                     | -                                  | -                   | -                          | 8,719,365             |
| Central Supply              | -                                     | -                                  | -                   | -                          | 92,631                |
| Workers' Compensation       | -                                     | -                                  | -                   | -                          | 410,000               |
| Information Services        | -                                     | -                                  | -                   | -                          | 965,366               |
| Health Insurance            | -                                     | -                                  | -                   | -                          | 5,087,000             |
| Land Records                | -                                     | -                                  | -                   | -                          | 271,153               |
| <b>Other Funds</b>          | <b>518,113</b>                        | <b>1,939,435</b>                   | <b>4,403,229</b>    | <b>-</b>                   | <b>38,803,504</b>     |
| <b>TOTAL EXPENDITURES</b>   | <b>\$ 1,164,118</b>                   | <b>\$ 2,745,302</b>                | <b>\$ 4,403,229</b> | <b>\$ -</b>                | <b>\$ 57,258,998</b>  |



*General Government* expenditures include those activities that do not pertain to any of the specific functions below. Included are, but are not limited to, courts, administration, County Board, building maintenance, finance, treasurer and clerk functions, as well as expenditures for capital improvements. No capital projects are budgeted for 2020 in the general government category. Capital projects funding is contingent on the levels of fund balances, reserves and one-time revenues and will be addressed in the beginning of 2020.

*Public Safety* expenditures, in the past, have remained stable in the areas of law enforcement, communication center, and jail operations. For 2020, total Public Safety budgeted expenditures have increased approximately .50% from the amended budget of the previous year.

*Public Works* expenditures are projected to decrease 15% in relation to the 2019 amended budget. The Highway Department budget was amended to include FEMA repairs and reimbursements in 2019. The 2020 budget is in line with years prior to 2019.

*Health and Human Services* expenditures are projected to rise approximately 4.6% in 2020. Health and Human Services operations include state and federal-mandated programs that are funded in part by state and federal grants. Health and Human Services is experiencing an increase in demand for mandated services.

*Culture, Recreation, and Education* expenditures are stable for 2020, showing a decrease of 3.3%. Expenditures in this category are for such things as the county parks and trails and the county fair. Forestry is upgrading camping facilities at several of the county owned parks.

*Conservation and Development* category represents expenditures for economic development, improvements to county trails and timber management and timber sales. Expenditures are expected to increase slightly in this area.

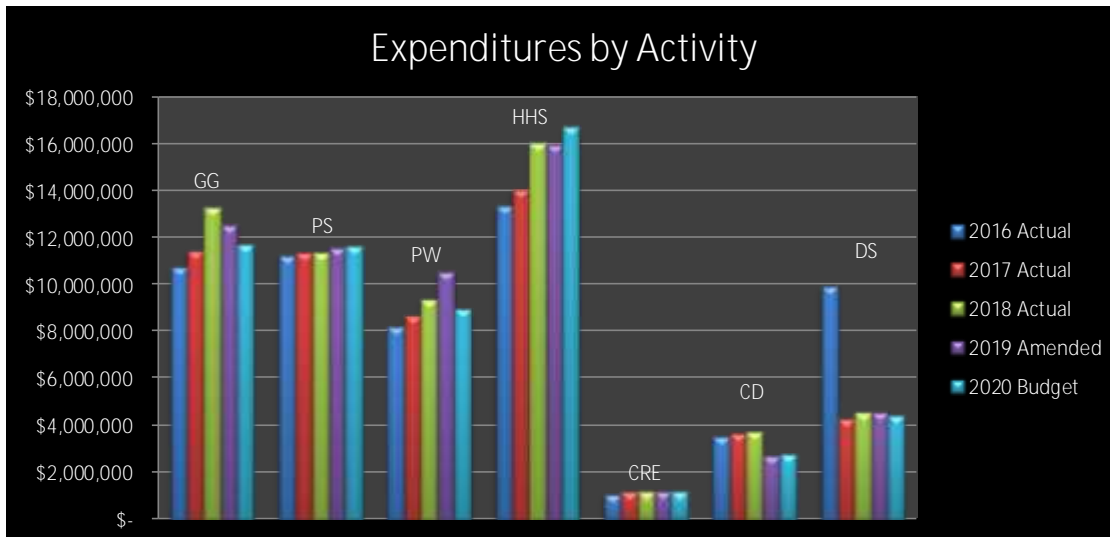
*Debt Service* expenditures will decrease by approximately 3.9% in 2020.

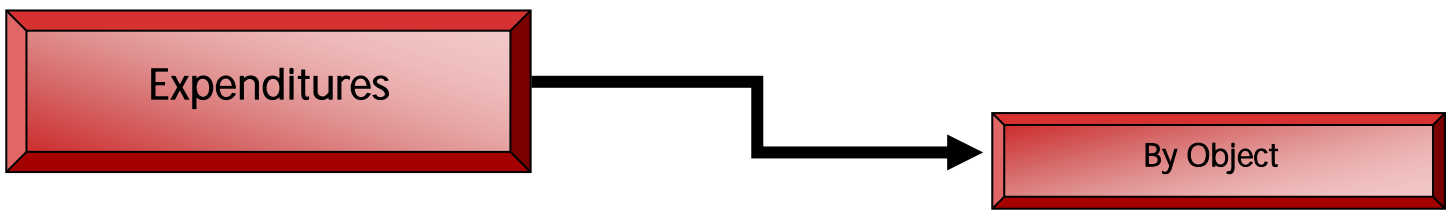
By Function (Activity)

Expenditures

**DOUGLAS COUNTY, WISCONSIN  
EXPENDITURE SUMMARY  
By Activity**

|  | <b>2016<br/>Actual<br/>Amount</b> | <b>2017<br/>Actual<br/>Amount</b> | <b>2018<br/>Actual<br/>Amount</b> | <b>2019<br/>Amended<br/>Budget</b> | <b>2019<br/>8 Month<br/>Actual</b> | <b>2020<br/>Budget<br/>Amount</b> |
|--|-----------------------------------|-----------------------------------|-----------------------------------|------------------------------------|------------------------------------|-----------------------------------|
| <b>EXPENDITURE</b>                     |                                   |                                   |                                   |                                    |                                    |                                   |
| General Government(GG)                 | \$ 10,757,289                     | \$ 11,435,461                     | \$ 13,260,123                     | \$ 12,500,190                      | \$ 8,388,887                       | \$ 11,714,778                     |
| Public Safety(PS)                      | 11,230,404                        | 11,368,863                        | 11,316,986                        | 11,554,809                         | 7,611,889                          | 11,613,033                        |
| Public Works(PW)                       | 8,179,846                         | 8,678,934                         | 9,384,725                         | 10,518,285                         | 7,855,690                          | 8,935,488                         |
| Health and Human Services(HHS)         | 13,337,820                        | 14,046,401                        | 16,029,600                        | 15,949,341                         | 10,950,706                         | 16,683,050                        |
| Culture, Recreation and Education(CRE) | 1,076,402                         | 1,160,458                         | 1,175,215                         | 1,204,332                          | 810,225                            | 1,164,118                         |
| Conservation and Development(CD)       | 3,524,237                         | 3,671,402                         | 3,754,113                         | 2,690,618                          | 2,511,114                          | 2,745,302                         |
| Debt Service(DS)                       | 9,931,773                         | 4,274,676                         | 4,554,437                         | 4,582,888                          | 4,654,227                          | 4,403,229                         |
| Other Financing Uses (OFU)             | -                                 | -                                 | -                                 | -                                  | -                                  | -                                 |
| <b>TOTAL EXPENDITURE</b>               | <b>\$58,037,771</b>               | <b>\$54,636,196</b>               | <b>\$59,475,199</b>               | <b>\$59,000,463</b>                | <b>\$42,782,736</b>                | <b>\$57,258,998</b>               |



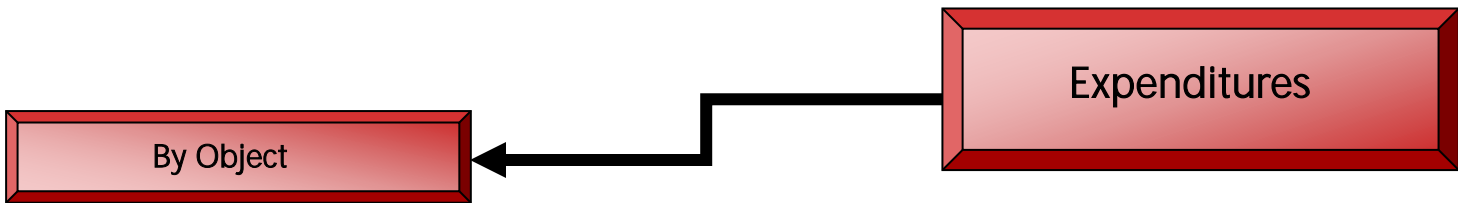


*Personnel Costs* - wages and benefits overall increased approximately .82% from the 2019 amended budget. The scale was moved up 1%. Health insurance premiums were increased 5% and employee contributions remained at 12% for the collective bargaining units and 15% for employees not covered by collective bargaining agreements. The total number of FTEs countywide is increasing by 1.6 FTE. Health and Human Services is increasing 3.6 FTE, Highway is reducing 1 FTE building maintenance worker, and Emergency Management is reducing by 1 FTE.

*Other Operating Expenditures* includes expenditures involved in running governmental operations that are not classified as Personnel Services or as Capital Outlay and/or Projects. Other Operating Expenditures also includes indirect costs that are based on a County-wide cost allocation plan. Projected increases and decreases are based on departmental level decisions and are broken down to a program level. All expenditures are required to be fully explained to the County Administrator, Finance Director and the department's respective standing committee. The County Administrator and Finance Director present the departmental budgets and the overall budget to the Administration Committee.

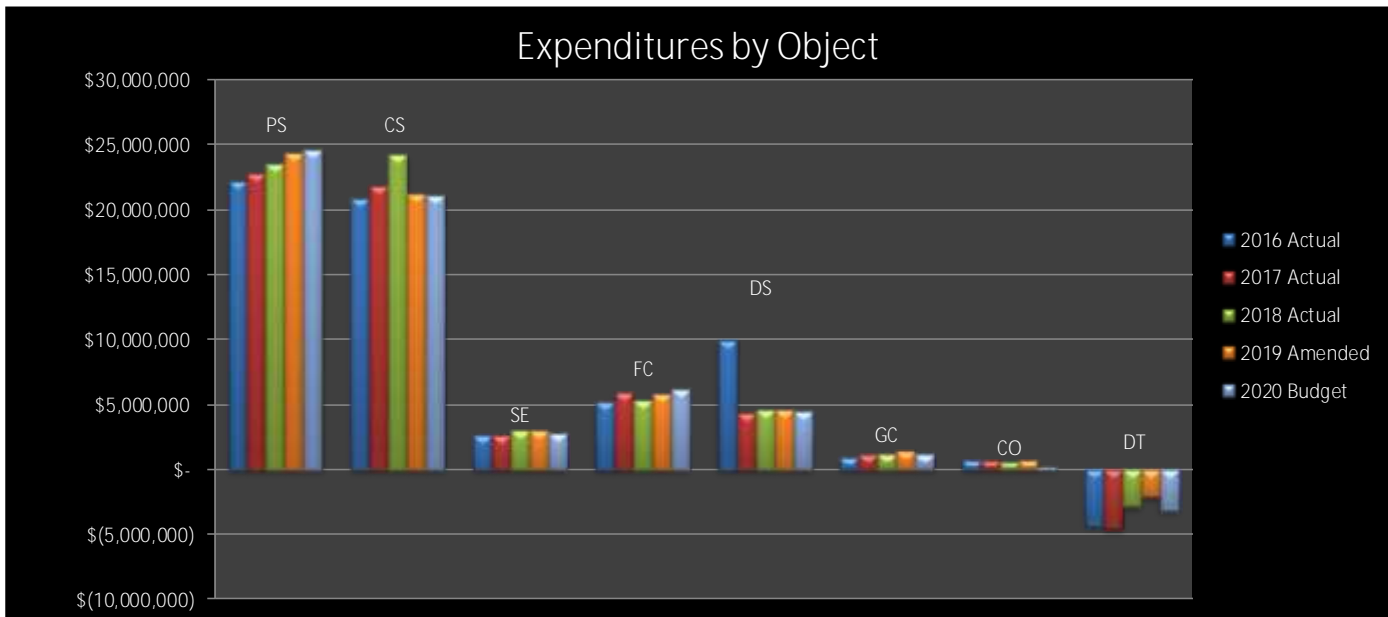
*Capital Outlay* - all capital outlay must be fully justified and presented separately from operating expenditures. To be considered a capital outlay item, the expenditure must be over \$5,000 and the item must have a life expectancy of one year or more. Unexpended capital outlay balances are rolled into the fund balance at year-end. Funding for most capital outlay expenditures is identified within a department's budget. Major items are considered in the Capital Projects process. The Capital Outlay budget was kept to a minimum for 2020. Capital outlay in the operating budget is \$203,137 for 2020. The Capital Projects process is completed in the beginning of the year with budget overages paying for the projects that are deemed important and necessary. Longer term highway projects that will be funded with the issuance of debt are detailed earlier in this document.





**DOUGLAS COUNTY, WISCONSIN  
EXPENDITURE SUMMARY  
By Object**

|                            | <b>2016<br/>Actual<br/>Amount</b> | <b>2017<br/>Actual<br/>Amount</b> | <b>2018<br/>Actual<br/>Amount</b> | <b>2019<br/>Amended<br/>Budget</b> | <b>2019<br/>8 Month<br/>Actual</b> | <b>2020<br/>Budget<br/>Amount</b> |
|----------------------------|-----------------------------------|-----------------------------------|-----------------------------------|------------------------------------|------------------------------------|-----------------------------------|
| <b>Expenditures</b>        |                                   |                                   |                                   |                                    |                                    |                                   |
| Personnel Services(PS)     | \$ 22,160,735                     | \$ 22,715,445                     | \$ 23,490,346                     | \$ 24,380,823                      | \$ 15,824,080                      | \$ 24,579,587                     |
| Contractual Services(CS)   | 20,844,826                        | 21,786,830                        | 24,197,982                        | 21,201,134                         | 14,887,799                         | 21,032,249                        |
| Supplies & Expense(SE)     | 2,644,879                         | 2,624,580                         | 3,003,411                         | 2,966,411                          | 1,882,423                          | 2,808,627                         |
| Fixed Charges(FC)          | 5,170,752                         | 5,917,339                         | 5,284,992                         | 5,800,057                          | 3,780,214                          | 6,196,940                         |
| Debt Service(DS)           | 9,931,773                         | 4,274,676                         | 4,554,437                         | 4,582,888                          | 4,654,227                          | 4,403,229                         |
| Grants & Contributions(GC) | 911,611                           | 1,188,812                         | 1,211,174                         | 1,456,929                          | 987,731                            | 1,174,797                         |
| Capital Outlay(CO)         | 750,799                           | 688,173                           | 590,397                           | 721,502                            | 583,868                            | 203,137                           |
| Departmental Transfers(DT) | (4,377,605)                       | (4,559,659)                       | (2,857,540)                       | (2,109,281)                        | 182,395                            | (3,139,568)                       |
| <b>Total Expenditures</b>  | <b>\$ 58,037,771</b>              | <b>\$ 54,636,196</b>              | <b>\$ 59,475,199</b>              | <b>\$ 59,000,463</b>               | <b>\$ 42,782,736</b>               | <b>\$ 57,258,998</b>              |



# Expenditures

## By Fund & Department

|                             | 2016<br>Actual<br>Amount | 2017<br>Actual<br>Amount | 2018<br>Actual<br>Amount | 2019<br>Original<br>Budget |
|-----------------------------|--------------------------|--------------------------|--------------------------|----------------------------|
| <b>GENERAL FUND</b>         |                          |                          |                          |                            |
| County Board of Supervisors | \$ 167,993               | \$ 216,528               | \$ 176,312               | \$ 199,803                 |
| Administration              | 398,547                  | 404,846                  | 330,381                  | 430,681                    |
| Clerk of Courts             | 683,582                  | 717,207                  | 708,300                  | 742,633                    |
| Circuit Court 1             | 62,394                   | 62,905                   | 62,843                   | 66,405                     |
| Circuit Court 2             | 82,423                   | 84,626                   | 85,656                   | 83,518                     |
| Court Commissioner          | 212,727                  | 219,145                  | 219,422                  | 222,559                    |
| District Attorney           | 361,484                  | 365,719                  | 398,871                  | 424,623                    |
| Corporation Counsel         | 257,166                  | 267,557                  | 264,324                  | 284,854                    |
| Register of Deeds           | 305,931                  | 296,307                  | 304,935                  | 301,001                    |
| Land Conservation           | 435,189                  | 474,860                  | 274,942                  | 215,178                    |
| Zoning and Land Information | 456,219                  | 417,849                  | 445,785                  | 493,769                    |
| County Clerk                | 324,239                  | 289,334                  | 306,308                  | 334,762                    |
| County Treasurer            | 268,312                  | 261,208                  | 277,398                  | 280,397                    |
| Sheriff                     | 4,168,619                | 4,321,726                | 4,332,569                | 4,637,743                  |
| Jail                        | 5,419,794                | 5,407,095                | 5,393,951                | 5,215,718                  |
| Finance                     | 610,944                  | 580,145                  | 572,610                  | 626,116                    |
| Recycling                   | 227,351                  | 236,055                  | 111,056                  | 140,987                    |
| Veterans Service Office     | 237,707                  | 241,551                  | 237,008                  | 251,180                    |
| Extension                   | 193,789                  | 163,618                  | 160,201                  | 203,660                    |
| Emergency Management        | 709,046                  | 689,200                  | 634,033                  | 589,098                    |
| Communications Center       | 1,004,597                | 1,025,329                | 1,023,878                | 1,075,403                  |
| Medical Examiner            | 123,891                  | 123,684                  | 126,204                  | 133,425                    |
| Buildings and Grounds       | 565,690                  | 615,096                  | 541,006                  | 603,308                    |
| Probate                     | 172,780                  | 187,034                  | 194,859                  | 203,454                    |
| Surveyor                    | 171,941                  | 277,162                  | 244,297                  | 197,062                    |
| Land and Development        | 341,220                  | 353,926                  | 395,942                  | 256,600                    |
| Non-Departmental            | 728,752                  | 833,388                  | 1,245,544                | 166,373                    |
| Direct Tax Relief           | -                        | -                        | -                        | -                          |
| <b>General Fund</b>         | <b>18,692,327</b>        | <b>19,133,100</b>        | <b>19,068,632</b>        | <b>18,380,310</b>          |
| <b>Other Funds</b>          |                          |                          |                          |                            |
| Human Services              | 10,648,196               | 11,237,127               | 13,303,292               | 13,219,956                 |
| Health                      | 761,916                  | 837,436                  | 802,225                  | 742,848                    |
| Child Support               | 1,045,585                | 1,074,618                | 1,007,348                | 1,059,546                  |
| Aging Resources             | 604,416                  | 615,669                  | 639,726                  | 612,213                    |
| Debt Service                | 9,931,773                | 4,274,676                | 4,554,437                | 4,582,888                  |
| Capital Projects            | 507,987                  | 513,986                  | 686,402                  | -                          |
| Forestry                    | 1,995,960                | 2,020,141                | 2,357,588                | 2,380,252                  |
| Highway                     | 7,880,843                | 8,368,392                | 9,206,224                | 9,038,340                  |
| Central Supply              | 79,591                   | 95,635                   | 86,779                   | 92,255                     |
| Workers' Compensation       | 232,036                  | 427,372                  | 275,819                  | 474,800                    |
| Information Services        | 771,405                  | 848,324                  | 870,925                  | 958,594                    |
| Health Insurance            | 4,603,150                | 4,868,825                | 6,185,897                | 4,857,000                  |
| Land Records                | 282,586                  | 320,895                  | 429,904                  | 260,637                    |
| <b>Other Funds</b>          | <b>39,345,444</b>        | <b>35,503,096</b>        | <b>40,406,567</b>        | <b>38,279,329</b>          |
| <b>TOTAL EXPENDITURES</b>   | <b>\$ 58,037,771</b>     | <b>\$ 54,636,196</b>     | <b>\$ 59,475,199</b>     | <b>\$ 56,659,639</b>       |

# Expenditures

## By Fund & Department

|                             | 2019<br>Budgetary<br>Transfers | 2019<br>Amended<br>Budget | 2019<br>8 Month<br>Actual | 2020<br>Budget<br>Amount |
|-----------------------------|--------------------------------|---------------------------|---------------------------|--------------------------|
| <b>GENERAL FUND</b>         |                                |                           |                           |                          |
| County Board of Supervisors | \$ -                           | \$ 199,803                | \$ 121,553                | \$ 199,803               |
| Administration              | -                              | 430,681                   | 243,030                   | 432,681                  |
| Clerk of Courts             | -                              | 742,633                   | 455,604                   | 764,038                  |
| Circuit Court 1             | -                              | 66,405                    | 43,564                    | 68,274                   |
| Circuit Court 2             | -                              | 83,518                    | 57,698                    | 83,837                   |
| Court Commissioner          | -                              | 222,559                   | 142,583                   | 227,252                  |
| District Attorney           | -                              | 424,623                   | 292,749                   | 439,892                  |
| Corporation Counsel         | -                              | 284,854                   | 185,408                   | 292,336                  |
| Register of Deeds           | -                              | 301,001                   | 193,240                   | 307,688                  |
| Land Conservation           | 10,000                         | 225,178                   | 116,829                   | 198,768                  |
| Zoning and Land Information | 15,000                         | 508,769                   | 336,162                   | 558,465                  |
| County Clerk                | -                              | 334,762                   | 211,025                   | 347,295                  |
| County Treasurer            | -                              | 280,397                   | 186,338                   | 289,283                  |
| Sheriff                     | 90,054                         | 4,727,797                 | 3,143,099                 | 4,729,171                |
| Jail                        | -                              | 5,215,718                 | 3,437,678                 | 5,283,300                |
| Finance                     | -                              | 626,116                   | 411,416                   | 627,130                  |
| Recycling                   | -                              | 140,987                   | 85,702                    | 140,987                  |
| Veterans Service Office     | -                              | 251,180                   | 138,284                   | 245,838                  |
| Extension                   | -                              | 203,660                   | 82,344                    | 189,275                  |
| Emergency Management        | -                              | 589,098                   | 405,050                   | 508,194                  |
| Communications Center       | 11,451                         | 1,086,854                 | 664,786                   | 1,167,504                |
| Medical Examiner            | -                              | 133,425                   | 82,350                    | 135,630                  |
| Buildings and Grounds       | -                              | 603,308                   | 362,160                   | 605,153                  |
| Probate                     | -                              | 203,454                   | 133,594                   | 216,614                  |
| Surveyor                    | 34,000                         | 231,062                   | 145,722                   | 213,285                  |
| Land and Development        | 23,700                         | 280,300                   | 167,473                   | 248,205                  |
| Non-Departmental            | 107,200                        | 273,573                   | 1,038,202                 | (64,404)                 |
| Direct Tax Relief           | -                              | -                         | -                         | -                        |
| <b>General Fund</b>         | <b>291,405</b>                 | <b>18,671,715</b>         | <b>12,883,645</b>         | <b>18,455,494</b>        |
| <b>Other Funds</b>          |                                |                           |                           |                          |
| Human Services              | 23,598                         | 13,243,554                | 9,112,617                 | 13,872,963               |
| Health                      | -                              | 742,848                   | 481,240                   | 780,752                  |
| Child Support               | -                              | 1,059,546                 | 667,983                   | 1,086,787                |
| Aging Resources             | -                              | 612,213                   | 510,582                   | 656,710                  |
| Debt Service                | -                              | 4,582,888                 | 4,654,227                 | 4,403,229                |
| Capital Projects            | 488,767                        | 488,767                   | 413,257                   | -                        |
| Forestry                    | 105,771                        | 2,486,023                 | 1,495,290                 | 2,457,548                |
| Highway                     | 1,274,300                      | 10,312,640                | 7,731,263                 | 8,719,365                |
| Central Supply              | -                              | 92,255                    | 57,109                    | 92,631                   |
| Workers' Compensation       | -                              | 474,800                   | 96,235                    | 410,000                  |
| Information Services        | 79,900                         | 1,038,494                 | 679,458                   | 965,366                  |
| Health Insurance            | -                              | 4,857,000                 | 3,765,464                 | 5,087,000                |
| Land Records                | 77,083                         | 337,720                   | 234,368                   | 271,153                  |
| <b>Other Funds</b>          | <b>2,049,419</b>               | <b>40,328,748</b>         | <b>29,899,092</b>         | <b>38,803,504</b>        |
| <b>TOTAL EXPENDITURES</b>   | <b>\$ 2,340,824</b>            | <b>\$ 59,000,463</b>      | <b>\$ 42,782,736</b>      | <b>\$ 57,258,998</b>     |

# Expenditures

# Personnel Services

## DOUGLAS COUNTY, WISCONSIN PERSONNEL SERVICES Full Time Equivalents (FTE)

| DEPARTMENT                     | 2011         | 2012         | 2013         | 2014         | 2015         | 2016         | 2017         | 2018         | 2019         | 2020         |
|--------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| <b>GENERAL FUND:</b>           |              |              |              |              |              |              |              |              |              |              |
| County Board of Supervisors    | n/a          | n/a          | n/a          | n/a          | n/a          | n/a          | n/a          | n/a          | n/a          | n/a          |
| Administration                 | 3.5          | 3.5          | 3.5          | 3.5          | 4.0          | 4.0          | 4.0          | 4.0          | 4.0          | 4.0          |
| Clerk of Courts                | 11.0         | 11.0         | 11.0         | 10.5         | 10.5         | 10.5         | 10.5         | 10.0         | 10.0         | 10.0         |
| Court I                        | 1.0          | 1.0          | 1.0          | 1.0          | 1.0          | 1.0          | 1.0          | 1.0          | 1.0          | 1.0          |
| Court II                       | 1.0          | 1.0          | 1.0          | 1.0          | 1.0          | 1.0          | 1.0          | 1.0          | 1.0          | 1.0          |
| Court Commissioner             | 2.0          | 2.0          | 2.0          | 2.0          | 2.0          | 2.0          | 2.0          | 2.0          | 2.0          | 2.0          |
| District Attorney              | 5.5          | 5.5          | 5.5          | 5.5          | 5.5          | 5.5          | 5.5          | 6.0          | 6.0          | 6.0          |
| Corporation Counsel            | 2.5          | 2.5          | 2.5          | 2.5          | 3.0          | 3.0          | 3.0          | 3.0          | 3.0          | 3.0          |
| Register of Deeds              | 5.0          | 5.0          | 5.0          | 5.0          | 4.8          | 4.8          | 4.8          | 4.0          | 4.0          | 4.0          |
| Land Conservation              | 2.0          | 2.0          | 2.0          | 2.0          | 2.0          | 2.0          | 2.0          | 2.0          | 2.0          | 2.0          |
| Zoning                         | 5.5          | 5.5          | 5.5          | 5.5          | 5.5          | 5.5          | 5.5          | 5.5          | 5.6          | 5.6          |
| County Clerk                   | 4.5          | 4.5          | 4.5          | 4.5          | 3.5          | 3.5          | 3.4          | 3.4          | 3.4          | 3.4          |
| County Treasurer               | 4.5          | 4.5          | 4.5          | 4.5          | 4.5          | 3.0          | 3.0          | 3.0          | 3.0          | 3.0          |
| Sheriff                        | 34.4         | 34.0         | 34.0         | 34.0         | 35.0         | 35.0         | 35.0         | 35.0         | 36.0         | 36.0         |
| Jail                           | 50.4         | 50.0         | 46.0         | 45.0         | 45.0         | 45.0         | 45.0         | 45.0         | 44.0         | 44.0         |
| Finance                        | 3.7          | 3.7          | 3.7          | 3.7          | 3.7          | 4.0          | 4.0          | 3.5          | 3.3          | 3.3          |
| Recycling                      | 0.5          | 0.5          | 0.5          | 0.5          | 0.5          | 0.5          | 0.0          | 0.0          | 0.0          | 0.0          |
| Veterans Service Office        | 2.0          | 2.0          | 2.0          | 2.0          | 2.0          | 3.0          | 3.0          | 3.0          | 3.0          | 3.0          |
| Extension                      | 1.5          | 1.5          | 1.5          | 1.5          | 1.5          | 1.5          | 1.5          | 1.0          | 1.0          | 1.0          |
| Emergency Management           | 2.8          | 2.8          | 2.8          | 2.8          | 3.8          | 3.8          | 3.8          | 3.8          | 3.8          | 2.8          |
| Communication Center           | 13.0         | 13.0         | 13.0         | 13.0         | 13.0         | 13.0         | 14.0         | 14.0         | 14.0         | 14.0         |
| Medical Examiner               | 0.6          | 0.6          | 0.6          | 0.6          | 0.6          | 0.6          | 0.6          | 0.6          | 0.6          | 0.6          |
| Buildings and Grounds          | 6.2          | 6.2          | 6.2          | 6.2          | 6.2          | 6.2          | 6.2          | 6.2          | 6.2          | 6.2          |
| Surveyor                       | 0.7          | 0.7          | 0.7          | 0.7          | 0.7          | 2.2          | 2.0          | 2.0          | 1.7          | 1.6          |
| Probate                        | 2.0          | 2.0          | 2.0          | 2.0          | 2.0          | 2.0          | 2.0          | 2.0          | 2.0          | 2.0          |
| <b>SPECIAL REVENUE FUNDS:</b>  |              |              |              |              |              |              |              |              |              |              |
| Human Services                 | 50.6         | 51.0         | 51.6         | 53.6         | 55.6         | 55.8         | 56.8         | 58.3         | 58.8         | 62.4         |
| Child Support                  | 10.1         | 10.1         | 10.1         | 10.1         | 10.1         | 10.1         | 10.1         | 10.1         | 10.1         | 10.1         |
| Health                         | 8.6          | 8.0          | 8.2          | 7.2          | 7.2          | 7.2          | 7.2          | 7.2          | 7.2          | 7.2          |
| <b>ENTERPRISE FUND:</b>        |              |              |              |              |              |              |              |              |              |              |
| Forestry                       | 15.9         | 15.9         | 15.9         | 15.9         | 15.9         | 15.9         | 15.9         | 16.9         | 16.9         | 16.9         |
| <b>INTERNAL SERVICE FUNDS:</b> |              |              |              |              |              |              |              |              |              |              |
| Highway                        | 39.1         | 38.6         | 38.6         | 38.8         | 38.8         | 38.8         | 39.8         | 39.3         | 39.5         | 38.5         |
| Supply                         | 0.5          | 0.5          | 0.5          | 0.5          | 0.5          | 0.5          | 0.6          | 0.6          | 0.6          | 0.6          |
| Information Services           | 3.0          | 3.0          | 3.0          | 2.0          | 2.0          | 1.8          | 1.8          | 2.3          | 2.3          | 2.3          |
| Land Records                   | 2.3          | 2.3          | 2.3          | 2.3          | 2.3          | 2.3          | 2.5          | 2.5          | 2.7          | 2.8          |
| <b>TOTAL NUMBER</b>            | <b>295.7</b> | <b>294.3</b> | <b>291.2</b> | <b>289.9</b> | <b>293.7</b> | <b>295.0</b> | <b>297.5</b> | <b>298.2</b> | <b>298.7</b> | <b>300.3</b> |

Total positions shown above for each department reflect the sum of all full-time positions and full-time equivalent of part-time positions. A full-time equivalent position is a part-time position converted to the decimal equivalent of all full-time position based on standard hours, either 2,080 or 1,950.

## Expenditures

## Personnel Services

**DOUGLAS COUNTY, WISCONSIN  
PERSONNEL SERVICES  
Full Time Equivalents (FTE)**

| DEPARTMENT                     | 2020         |                     |                     | 2019         |                     |                     |
|--------------------------------|--------------|---------------------|---------------------|--------------|---------------------|---------------------|
|                                | FTE          | Full-Time Positions | Part-Time Positions | FTE          | Full-Time Positions | Part-Time Positions |
| <b>GENERAL FUND:</b>           |              |                     |                     |              |                     |                     |
| County Board of Supervisors    | n/a          | 0.0                 | 21.0                | n/a          | 0.0                 | 21.0                |
| Administration                 | 4.0          | 4.0                 | 0.0                 | 4.0          | 4.0                 | 0.0                 |
| Clerk of Courts                | 10.0         | 9.0                 | 4.0                 | 10.0         | 9.0                 | 4.0                 |
| Court I                        | 1.0          | 1.0                 | 0.0                 | 1.0          | 1.0                 | 0.0                 |
| Court II                       | 1.0          | 1.0                 | 0.0                 | 1.0          | 1.0                 | 0.0                 |
| Court Commissioner             | 2.0          | 2.0                 | 0.0                 | 2.0          | 2.0                 | 0.0                 |
| District Attorney              | 6.0          | 6.0                 | 0.0                 | 6.0          | 6.0                 | 0.0                 |
| Corporation Counsel            | 3.0          | 2.0                 | 2.0                 | 3.0          | 2.0                 | 2.0                 |
| Register of Deeds              | 4.0          | 4.0                 | 0.0                 | 4.0          | 4.0                 | 0.0                 |
| Land Conservation              | 2.0          | 2.0                 | 0.0                 | 2.0          | 2.0                 | 0.0                 |
| Zoning                         | 5.6          | 6.0                 | 0.0                 | 5.6          | 6.0                 | 0.0                 |
| County Clerk                   | 3.4          | 4.0                 | 0.0                 | 3.4          | 4.0                 | 0.0                 |
| County Treasurer               | 3.0          | 3.0                 | 0.0                 | 3.0          | 3.0                 | 0.0                 |
| Sheriff                        | 36.0         | 35.0                | 0.0                 | 36.0         | 35.0                | 0.0                 |
| Jail                           | 44.0         | 44.0                | 0.0                 | 44.0         | 44.0                | 0.0                 |
| Finance                        | 3.3          | 6.0                 | 0.0                 | 3.3          | 6.0                 | 0.0                 |
| Recycling                      | 0.0          | 0.0                 | 0.0                 | 0.0          | 0.0                 | 0.0                 |
| Veterans Service Office        | 3.0          | 3.0                 | 0.0                 | 3.0          | 3.0                 | 0.0                 |
| Extension                      | 1.0          | 1.0                 | 0.0                 | 1.0          | 1.0                 | 0.0                 |
| Emergency Management           | 2.8          | 3.0                 | 0.0                 | 3.8          | 4.0                 | 0.0                 |
| Communication Center           | 14.0         | 14.0                | 0.0                 | 14.0         | 14.0                | 0.0                 |
| Medical Examiner               | 0.6          | 0.0                 | 1.0                 | 0.6          | 0.0                 | 1.0                 |
| Buildings and Grounds          | 6.2          | 6.0                 | 0.0                 | 6.2          | 6.0                 | 0.0                 |
| Surveyor                       | 1.6          | 2.0                 | 0.0                 | 1.7          | 2.0                 | 0.0                 |
| Probate                        | 2.0          | 2.0                 | 0.0                 | 2.0          | 2.0                 | 0.0                 |
| <b>SPECIAL REVENUE FUNDS:</b>  |              |                     |                     |              |                     |                     |
| Human Services                 | 62.4         | 58.0                | 1.0                 | 58.8         | 57.0                | 0.0                 |
| Child Support                  | 10.1         | 10.0                | 0.0                 | 10.1         | 10.0                | 0.0                 |
| Health                         | 7.2          | 7.0                 | 0.0                 | 7.2          | 8.0                 | 0.0                 |
| <b>ENTERPRISE FUND:</b>        |              |                     |                     |              |                     |                     |
| Forestry                       | 16.9         | 12.0                | 13.0                | 16.9         | 12.0                | 13.0                |
| <b>INTERNAL SERVICE FUNDS:</b> |              |                     |                     |              |                     |                     |
| Highway                        | 38.5         | 36.0                | 8.0                 | 39.5         | 37.0                | 8.0                 |
| Central Supply                 | 0.6          | 0.0                 | 0.0                 | 0.6          | 0.0                 | 0.0                 |
| Information Services           | 2.3          | 2.0                 | 1.0                 | 2.3          | 2.0                 | 1.0                 |
| Land Records                   | 2.8          | 2.0                 | 0.0                 | 2.7          | 2.0                 | 0.0                 |
| <b>TOTAL NUMBER</b>            | <b>300.3</b> | <b>287.0</b>        | <b>51.0</b>         | <b>298.7</b> | <b>289.0</b>        | <b>50.0</b>         |

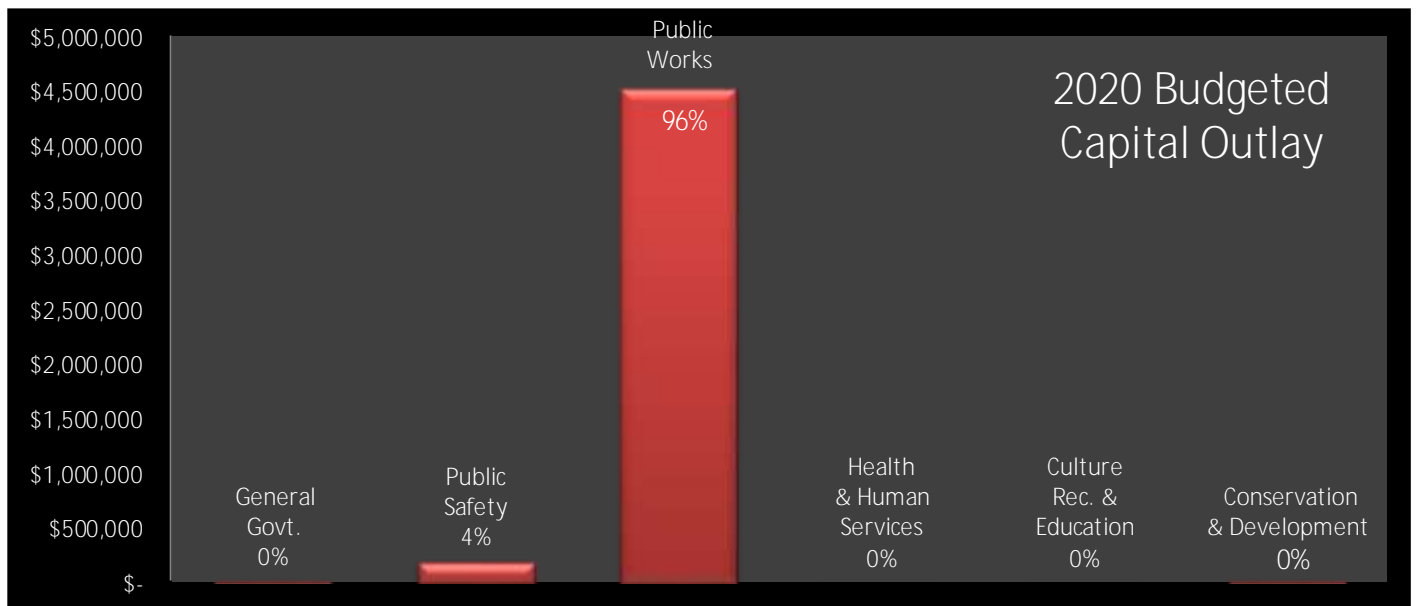
# Expenditures



# Capital Outlay

### By Activity

|                                   | 2016<br>Actual<br>Amount | 2017<br>Actual<br>Amount | 2018<br>Actual<br>Amount | 2019<br>Amended<br>Budget | 2019<br>8 Month<br>Actual | 2020<br>Budget<br>Amount |
|-----------------------------------|--------------------------|--------------------------|--------------------------|---------------------------|---------------------------|--------------------------|
| <b>GOVERNMENTAL FUNDS</b>         |                          |                          |                          |                           |                           |                          |
| General Government                | \$ 481,762               | \$ 468,469               | \$ 381,439               | \$ 505,404                | \$ 432,176                | \$ 10,637                |
| Public Safety                     | 243,755                  | 219,704                  | 172,929                  | 187,500                   | 151,244                   | 187,500                  |
| Health and Human Services         | 25,282                   | -                        | 23,171                   | 23,598                    | -                         | -                        |
| Culture, Recreation and Education | -                        | -                        | -                        | -                         | -                         | -                        |
| Conservation and Development      | -                        | -                        | 12,859                   | 5,000                     | -                         | 5,000                    |
| <b>GOVERNMENTAL FUNDS</b>         | <b>750,799</b>           | <b>688,173</b>           | <b>590,397</b>           | <b>721,502</b>            | <b>583,421</b>            | <b>203,137</b>           |
| <b>PROPRIETARY FUNDS</b>          |                          |                          |                          |                           |                           |                          |
| General Government                | 58,449                   | 328,271                  | (11,570)                 | -                         | -                         | -                        |
| Public Works                      | 4,622,945                | 3,066,723                | 4,033,415                | 4,000,900                 | 595,611                   | 4,524,000                |
| Culture, Recreation and Education | -                        | -                        | -                        | -                         | -                         | -                        |
| Conservation and Development      | 936,854                  | 463,363                  | 420,531                  | 1,639,423                 | 383,943                   | -                        |
| <b>PROPRIETARY FUNDS</b>          | <b>5,618,248</b>         | <b>3,858,357</b>         | <b>4,442,376</b>         | <b>5,640,323</b>          | <b>979,553</b>            | <b>4,524,000</b>         |
| <b>Total for All Funds</b>        | <b>\$ 6,369,047</b>      | <b>\$ 4,546,530</b>      | <b>\$ 5,032,773</b>      | <b>\$ 6,361,825</b>       | <b>\$ 1,562,974</b>       | <b>\$ 4,727,137</b>      |

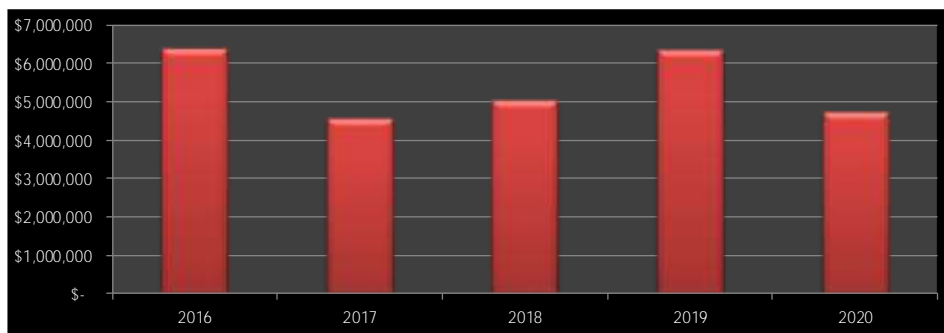


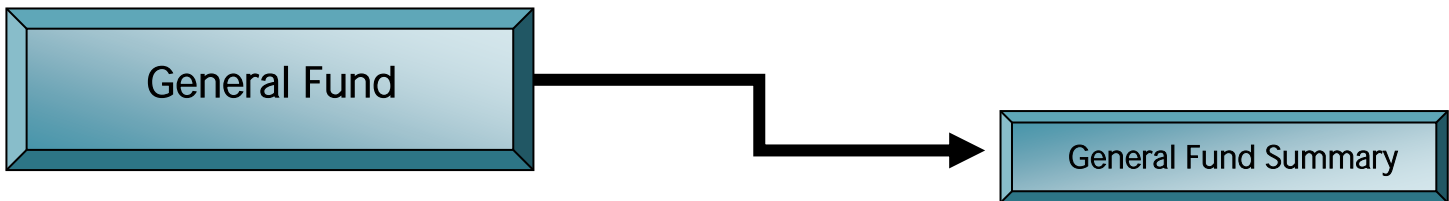
# Expenditures

## Capital Outlay

### Governmental Funds and Grant Related

|                             | 2016<br>Actual<br>Amount | 2017<br>Actual<br>Amount | 2018<br>Actual<br>Amount | 2019<br>Amended<br>Budget | 2019<br>8 Month<br>Actual | 2020<br>Budget<br>Amount |
|-----------------------------|--------------------------|--------------------------|--------------------------|---------------------------|---------------------------|--------------------------|
| <b>GOVERNMENTAL FUNDS</b>   |                          |                          |                          |                           |                           |                          |
| County Board of Supervisors | \$ -                     | \$ -                     | \$ -                     | \$ -                      | \$ -                      | \$ -                     |
| Administration              | -                        | -                        | -                        | -                         | -                         | -                        |
| Clerk of Courts             | -                        | -                        | -                        | -                         | -                         | -                        |
| Circuit Court 1             | -                        | -                        | -                        | -                         | -                         | -                        |
| Circuit Court 2             | -                        | -                        | -                        | -                         | -                         | -                        |
| Court Commissioner          | -                        | -                        | -                        | -                         | -                         | -                        |
| District Attorney           | -                        | -                        | -                        | -                         | -                         | -                        |
| Corporation Counsel         | -                        | -                        | -                        | -                         | -                         | -                        |
| Register of Deeds           | -                        | -                        | -                        | -                         | -                         | -                        |
| Land Conservation           | -                        | -                        | -                        | -                         | -                         | -                        |
| Zoning                      | -                        | -                        | 12,859                   | 5,000                     | -                         | 5,000                    |
| County Clerk                | -                        | -                        | -                        | -                         | -                         | -                        |
| County Treasurer            | -                        | -                        | -                        | -                         | -                         | -                        |
| Sheriff                     | 150,476                  | 150,397                  | 150,149                  | 150,000                   | 132,852                   | 150,000                  |
| Jail                        | -                        | -                        | 16,287                   | 25,000                    | 18,392                    | 25,000                   |
| Finance                     | -                        | -                        | -                        | -                         | -                         | -                        |
| Recycling                   | -                        | -                        | -                        | -                         | -                         | -                        |
| Veterans Service Office     | 25,282                   | -                        | -                        | -                         | -                         | -                        |
| Extension                   | -                        | -                        | -                        | -                         | -                         | -                        |
| Emergency Management        | 93,278                   | 69,307                   | 6,493                    | 12,500                    | -                         | 12,500                   |
| Communications Center       | -                        | -                        | -                        | -                         | -                         | -                        |
| Medical Examiner            | -                        | -                        | -                        | 2,750                     | -                         | 2,750                    |
| Buildings and Grounds       | -                        | -                        | -                        | -                         | -                         | -                        |
| Probate                     | -                        | -                        | -                        | -                         | -                         | -                        |
| Surveyor                    | -                        | -                        | 6,669                    | 13,887                    | 27,222                    | 7,887                    |
| Land and Development        | -                        | -                        | -                        | -                         | -                         | -                        |
| Non-Departmental            | -                        | -                        | -                        | -                         | -                         | -                        |
| Direct Tax Relief           | -                        | -                        | -                        | -                         | -                         | -                        |
| Debt Service                | -                        | -                        | -                        | -                         | -                         | -                        |
| Capital Projects            | 481,762                  | 468,469                  | 374,770                  | 488,767                   | 404,954                   | -                        |
| Human Services              | -                        | -                        | -                        | 23,598                    | -                         | -                        |
| Health                      | -                        | -                        | 23,171                   | -                         | -                         | -                        |
| Child Support               | -                        | -                        | -                        | -                         | -                         | -                        |
| Aging Resources             | -                        | -                        | -                        | -                         | -                         | -                        |
| <b>GOVERNMENTAL FUNDS</b>   | <b>750,799</b>           | <b>688,173</b>           | <b>590,397</b>           | <b>721,502</b>            | <b>583,421</b>            | <b>203,137</b>           |
| <b>PROPRIETARY FUNDS</b>    |                          |                          |                          |                           |                           |                          |
| Forestry                    | 936,854                  | 463,363                  | 420,531                  | 1,639,423                 | 383,943                   | -                        |
| Highway                     | 4,622,945                | 3,066,723                | 4,033,415                | 4,000,900                 | 595,611                   | 4,524,000                |
| Central Supply              | -                        | -                        | -                        | -                         | -                         | -                        |
| Workers' Compensation       | -                        | -                        | -                        | -                         | -                         | -                        |
| Information Services        | 58,449                   | 60,602                   | 18,318                   | -                         | -                         | -                        |
| Health Insurance            | -                        | -                        | -                        | -                         | -                         | -                        |
| Land Records                | -                        | 267,669                  | (29,888)                 | -                         | -                         | -                        |
| <b>PROPRIETARY FUNDS</b>    | <b>5,618,248</b>         | <b>3,858,357</b>         | <b>4,442,376</b>         | <b>5,640,323</b>          | <b>979,553</b>            | <b>4,524,000</b>         |
| <b>TOTAL CAPITAL OUTLAY</b> | <b>\$ 6,369,047</b>      | <b>\$ 4,546,530</b>      | <b>\$ 5,032,773</b>      | <b>\$ 6,361,825</b>       | <b>\$ 1,562,974</b>       | <b>\$ 4,727,137</b>      |





The General Fund accounts for all financial resources except those required to be accounted for in another fund. It is the chief operating fund of the County and is one of the three major funds.

**DOUGLAS COUNTY, WISCONSIN  
NET COST FOR THE GENERAL FUND  
By Department**

| Account Description         | 2018<br>Actual<br>Amount | 2019<br>Amended<br>Budget | 2019<br>8 Month<br>Actual | 2020<br>Budget<br>Amount |
|-----------------------------|--------------------------|---------------------------|---------------------------|--------------------------|
| <b>General Fund</b>         |                          |                           |                           |                          |
| County Board of Supervisors | \$ 175,907               | \$ 199,803                | \$ 121,553                | \$ 199,803               |
| Administration              | 289,635                  | 352,181                   | 242,383                   | 382,181                  |
| Clerk of Courts             | 213,580                  | 233,933                   | 9,937                     | 222,683                  |
| Circuit Court 1             | 62,843                   | 66,405                    | 43,564                    | 68,274                   |
| Circuit Court 2             | 85,656                   | 83,518                    | 57,698                    | 83,837                   |
| Court Commissioner          | 88,187                   | 93,559                    | 67,422                    | 98,252                   |
| District Attorney           | 327,219                  | 349,123                   | 257,798                   | 364,392                  |
| Corporation Counsel         | 48,637                   | 92,854                    | 34,367                    | 92,336                   |
| Register of Deeds           | 25,828                   | (43,124)                  | 4,257                     | (36,437)                 |
| Land Conservation           | (13,090)                 | 58,000                    | 104,350                   | 45,976                   |
| Zoning and Land Information | 276,311                  | 310,754                   | 213,309                   | 357,950                  |
| County Clerk                | 208,524                  | 238,433                   | 113,620                   | 246,460                  |
| County Treasurer            | 198,589                  | 216,397                   | 136,215                   | 216,397                  |
| Sheriff                     | 3,832,403                | 4,266,203                 | 2,845,348                 | 4,227,577                |
| Jail                        | 4,288,301                | 4,073,696                 | 2,819,919                 | 4,141,278                |
| Finance                     | 365,247                  | 366,579                   | 294,040                   | 364,878                  |
| Recycling                   | 55,342                   | 84,987                    | 29,972                    | 84,987                   |
| Veterans Service Office     | 201,404                  | 236,180                   | 120,744                   | 228,838                  |
| Extension                   | 152,502                  | 195,010                   | 69,983                    | 180,775                  |
| Emergency Management        | 330,286                  | 379,198                   | 314,134                   | 288,294                  |
| Communications Center       | 1,000,559                | 1,055,403                 | 651,952                   | 1,147,504                |
| Medical Examiner            | 97,799                   | 103,375                   | 65,020                    | 105,580                  |
| Buildings and Grounds       | 194,567                  | 280,908                   | 159,247                   | 275,753                  |
| Probate                     | 120,739                  | 125,454                   | 78,614                    | 138,614                  |
| Surveyor                    | 231,114                  | 201,282                   | 141,873                   | 183,205                  |
| Land and Development        | 28,633                   | 157,476                   | 63,237                    | 80,967                   |
| Non-Departmental            | (2,985,848)              | (4,392,874)               | (4,409,738)               | (4,863,887)              |
| Direct Tax Relief           | (8,754,030)              | (8,719,000)               | (5,158,192)               | (8,845,500)              |
| <b>General Fund</b>         | <b>\$ 1,146,842</b>      | <b>\$ 665,713</b>         | <b>\$ (507,373)</b>       | <b>\$ 80,967</b>         |

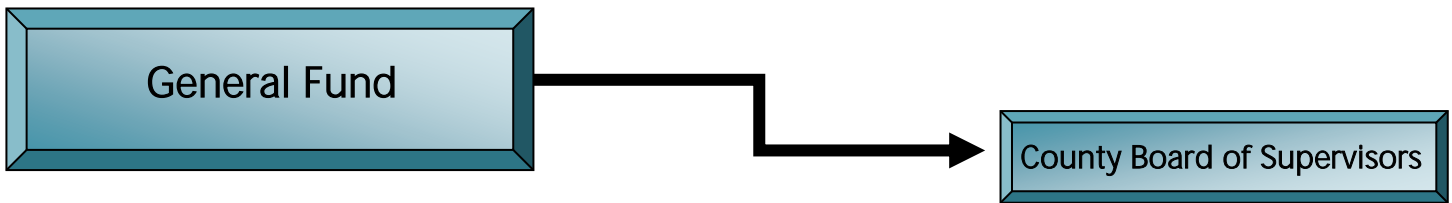


General Fund Summary

General Fund

**DOUGLAS COUNTY, WISCONSIN  
BUDGET SUMMARY BY OBJECT  
General Fund**

|                                     | <b>2018<br/>Actual<br/>Amount</b> | <b>2019<br/>Amended<br/>Budget</b> | <b>2019<br/>8 Month<br/>Actual</b> | <b>2020<br/>Budget<br/>Amount</b> |
|-------------------------------------|-----------------------------------|------------------------------------|------------------------------------|-----------------------------------|
| <b>Revenues</b>                     |                                   |                                    |                                    |                                   |
| Taxes                               | \$ 4,504,954                      | \$ 4,861,951                       | \$ 3,349,202                       | \$ 4,710,000                      |
| Intergovernmental Revenues          | 4,349,697                         | 3,101,723                          | 1,710,426                          | 3,233,536                         |
| Licenses and Permits                | 192,012                           | 184,835                            | 131,124                            | 191,760                           |
| Fines, Forfeits and Penalties       | 258,689                           | 293,300                            | 204,869                            | 301,300                           |
| Public Charges For Services         | 871,414                           | 899,730                            | 591,378                            | 971,320                           |
| Intergovt. Charges For Services     | 1,406,601                         | 1,491,739                          | 812,759                            | 1,533,664                         |
| Miscellaneous Revenues              | 1,527,064                         | 1,073,229                          | 837,101                            | 1,081,464                         |
| Other Financing Sources             | (364,683)                         | 1,443,017                          | 1,097,680                          | 1,667,000                         |
| <b>Revenues</b>                     | <b>12,745,749</b>                 | <b>13,349,523</b>                  | <b>8,734,539</b>                   | <b>13,690,044</b>                 |
| <b>Expenditures</b>                 |                                   |                                    |                                    |                                   |
| Personnel Services                  | 13,066,195                        | 13,513,939                         | 8,684,763                          | 13,642,338                        |
| Contractual Services                | 4,417,025                         | 3,220,289                          | 2,845,015                          | 3,197,323                         |
| Supplies and Expense                | 975,028                           | 1,189,062                          | 714,049                            | 1,083,532                         |
| Fixed Charges                       | 215,383                           | 375,122                            | 197,506                            | 394,563                           |
| Grants and Contributions            | 606,104                           | 565,566                            | 543,199                            | 599,295                           |
| Department Allocation               | (403,559)                         | (401,400)                          | (279,354)                          | (664,694)                         |
| <b>Expenditures</b>                 | <b>18,876,176</b>                 | <b>18,462,578</b>                  | <b>12,705,178</b>                  | <b>18,252,357</b>                 |
| <b>Net Cost From Operations</b>     | <b>6,130,427</b>                  | <b>5,113,055</b>                   | <b>3,970,639</b>                   | <b>4,562,313</b>                  |
| Capital Outlay                      | 192,456                           | 209,137                            | 178,467                            | 203,137                           |
| <b>Net Cost With Capital Outlay</b> | <b>6,322,883</b>                  | <b>5,322,192</b>                   | <b>4,149,106</b>                   | <b>4,765,450</b>                  |
| Fund Balance Adjustment             | (1,146,842)                       | (665,713)                          | 507,373                            | (80,967)                          |
| <b>Tax Levy</b>                     | <b>\$ 5,176,041</b>               | <b>\$ 4,656,479</b>                | <b>\$ 4,656,479</b>                | <b>\$ 4,684,483</b>               |



**Mission**

*"The mission of Douglas County is to provide cost-effective services, with equal access to all citizens; to continue and enhance partnerships; to responsibly manage our resources and plan for the future."*

The County Board of Supervisors is the legislative body for the County. The Board has several functions such as managing, operating, selling, buying and maintaining all County-owned property; enacting ordinances authorized by statute; setting salaries and fringe benefits for County employees; approving a budget and tax levy each year; prescribing the form and manner of keeping the records in the County offices, the accounts of the County officers and the designation of depositories.

The County Board meets on the third Thursday of each month, except February and July, when there is no meeting scheduled. Members are elected to a two-year term at the April election held in even-numbered years. There are twenty-one supervisory districts, with one supervisor representing each district.

**Goals/Objectives**

The County Board will continue to become more cost-conscious by working with all departments and with the City of Superior and other units of Government, identify other sources of revenue besides property taxes and evaluate more closely the need for replacing employees when they retire or leave.

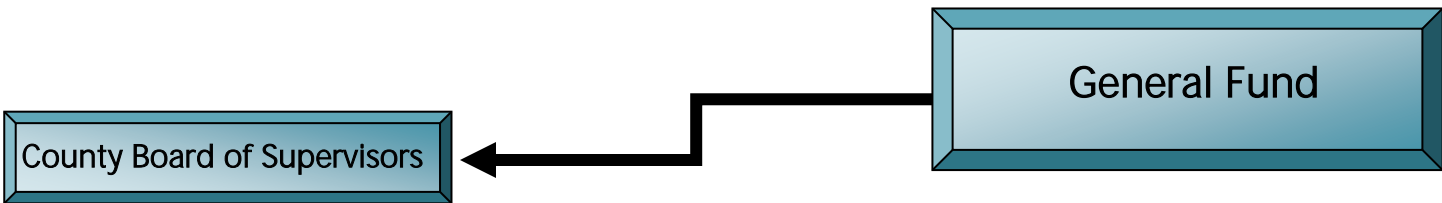
**Performance Indicators**

|   | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019*</u> |
|---|-------------|-------------|-------------|-------------|--------------|
| Average Number of County Board Meetings | 13          | 13          | 11          | 12          | 12           |
| Number of Resolutions                   | 98          | 85          | 85          | 75          | 80           |

*\* Estimated.*

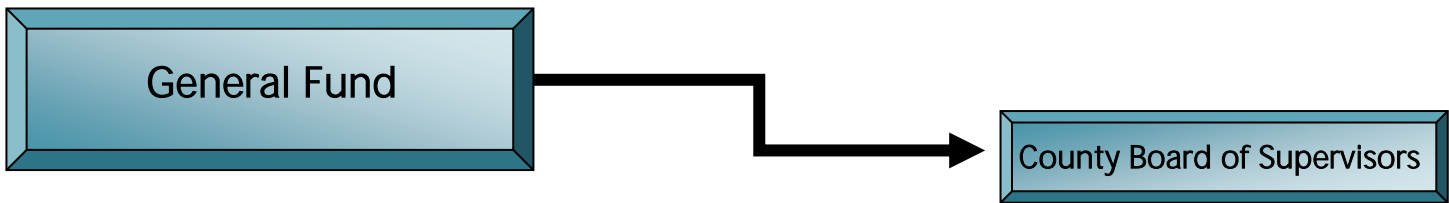
**Additional Comments**

County Board Supervisors receive a salary of \$3,000 per year plus stipends. The Chairman receives a salary of \$15,000 per year and is eligible for a health insurance plan. In April of 2012, the County Board of Supervisors was reduced to 21 members.



The County Board consists of 21 Supervisors.



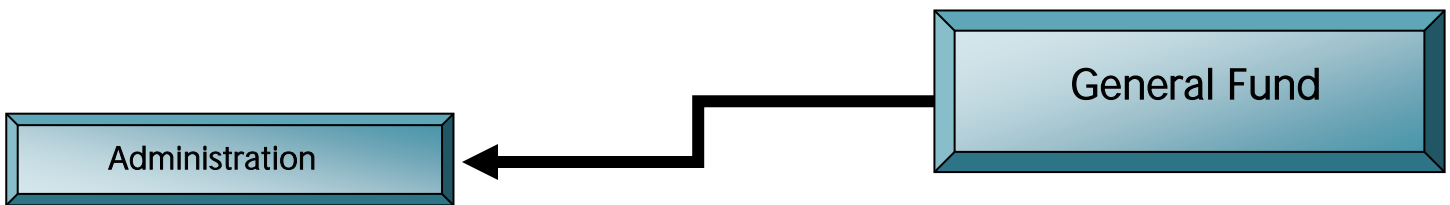


**DOUGLAS COUNTY, WISCONSIN  
BUDGET SUMMARY BY OBJECT  
County Board of Supervisors**

|                                 | <b>2018<br/>Actual<br/>Amount</b> | <b>2019<br/>Amended<br/>Budget</b> | <b>2019<br/>8 Month<br/>Actual</b> | <b>2020<br/>Budget<br/>Amount</b> |
|---------------------------------|-----------------------------------|------------------------------------|------------------------------------|-----------------------------------|
| <b>Revenues</b>                 |                                   |                                    |                                    |                                   |
| Miscellaneous Revenues          | \$ 405                            | \$ -                               | \$ -                               | \$ -                              |
| <b>Revenues</b>                 | <b>405</b>                        | <b>-</b>                           | <b>-</b>                           | <b>-</b>                          |
| <b>Expenditures</b>             |                                   |                                    |                                    |                                   |
| Personnel Services              | 121,238                           | 128,353                            | 82,655                             | 128,353                           |
| Contractual Services            | 675                               | 900                                | 147                                | 900                               |
| Supplies & Expense              | 52,830                            | 65,500                             | 35,931                             | 65,500                            |
| Fixed Charges                   | 704                               | 2,000                              | 789                                | 2,000                             |
| Grants & Contributions          | -                                 | -                                  | -                                  | -                                 |
| Department Allocation           | 865                               | 3,050                              | 2,032                              | 3,050                             |
| <b>Expenditures</b>             | <b>176,312</b>                    | <b>199,803</b>                     | <b>121,553</b>                     | <b>199,803</b>                    |
| <b>Net Cost From Operations</b> | <b>\$ 175,907</b>                 | <b>\$ 199,803</b>                  | <b>\$ 121,553</b>                  | <b>\$ 199,803</b>                 |

**OPERATING EXPENDITURES BY ACTIVITY**

| <b>Activity Description</b> | <b>2018<br/>Actual<br/>Amount</b> | <b>2019<br/>Amended<br/>Budget</b> | <b>2019<br/>8 Month<br/>Actual</b> | <b>2020<br/>Budget<br/>Amount</b> |
|-----------------------------|-----------------------------------|------------------------------------|------------------------------------|-----------------------------------|
| <b>General Government</b>   |                                   |                                    |                                    |                                   |
| County Board Administration | \$ 175,773                        | \$ 197,303                         | \$ 121,197                         | \$ 197,303                        |
| Committees                  | 539                               | 2,500                              | 356                                | 2,500                             |
| <b>General Government</b>   | <b>\$ 176,312</b>                 | <b>\$ 199,803</b>                  | <b>\$ 121,553</b>                  | <b>\$ 199,803</b>                 |



### **Introduction**

Douglas County Administration encompasses four key functions: administration, human resources, community relations and economic development. Administration has both an internal and external component. Internally, Administration provides both leadership and service to other departments within Douglas County—the provision of human resources related services to other departments is a key role of department staff. Administration works with the County Board and Board Committees to develop and implement policies. Administration also interacts with other government units within and outside of the county, especially on economic development issues, and is the main public relations voice for Douglas County.

### **Mission**

The mission of Administration is to ensure that the mission of Douglas County is carried out. The mission of Douglas County is to provide cost-effective services, with equal access to all citizens; to continue and enhance partnerships; to responsibly manage our resources and plan for the future.

### **Goals/Objectives**

The following are goals/objectives for 2020 for the Administration Department.

**Goal #1:** Continue to review/update Personnel Policies and County Ordinances.

**Goal #2:** Continue to implement necessary strategies related to the County Budget.

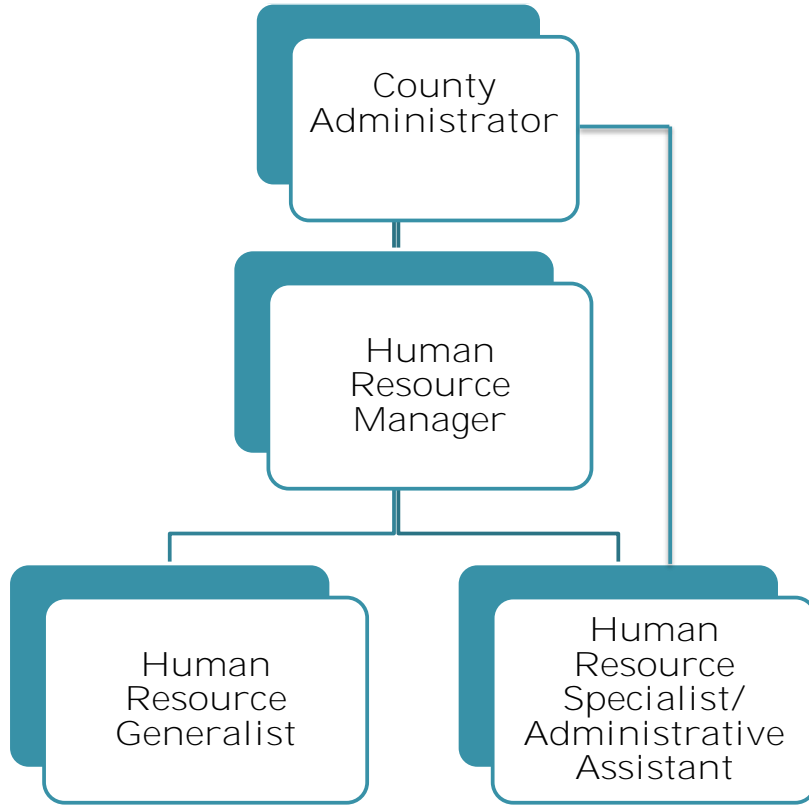
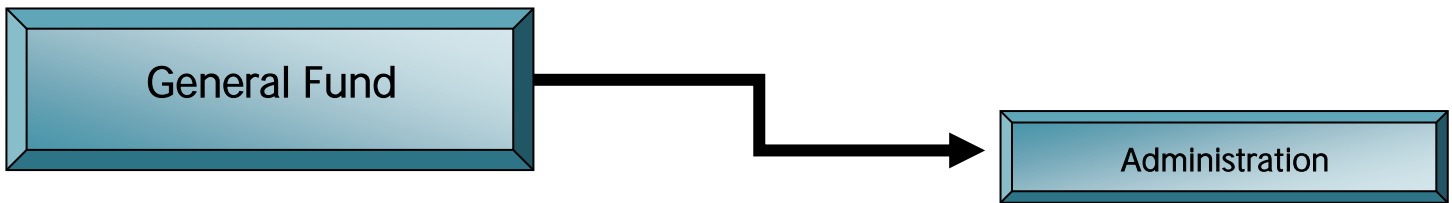
**Goal #3:** Participate and suggest cost-effective strategies for labor contract negotiations.

**Goal #4:** Continue progress towards County-wide COOP plan.

**Goal #5:** Review and rewrite job descriptions as needed.

**Goal #6:** Analyze and implement strategies for department re-organizations when opportunities arise.

**Goal #7:** Continue interaction with local stakeholders to explore opportunities for cooperation.



### Full Time Equivalents

| <u>Position</u>  | 2020 |      |      | 2019 |      |      |
|--|------|------|------|------|------|------|
|  | FTE  | FT   | PT   | FTE  | FT   | PT   |
| County Administrator                                   | 1.00 | 1.00 |      | 1.00 | 1.00 |      |
| Human Resource Manager                                 | 1.00 | 1.00 |      | 1.00 | 1.00 |      |
| Human Resource Generalist                              | 1.00 | 1.00 |      | 1.00 | 1.00 |      |
| Human Resource Specialist/<br>Administrative Assistant | 1.00 | 1.00 |      | 1.00 | 1.00 |      |
| Totals   | 4.00 | 4.00 | 0.00 | 4.00 | 4.00 | 0.00 |

Administration

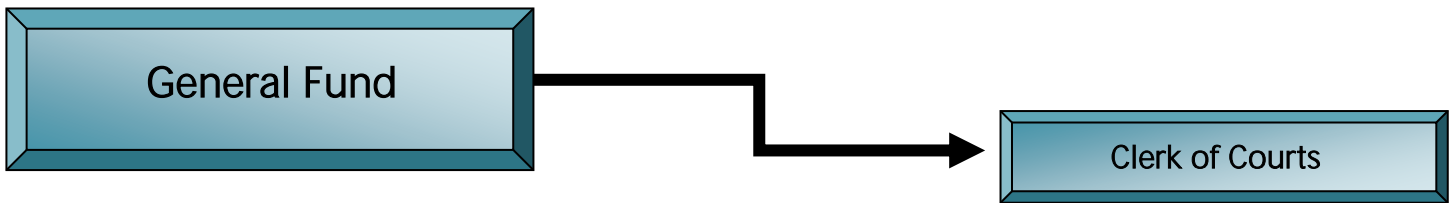
General Fund

**DOUGLAS COUNTY, WISCONSIN  
BUDGET SUMMARY BY OBJECT  
Administration**

|                                 | <b>2018<br/>Actual<br/>Amount</b> | <b>2019<br/>Amended<br/>Budget</b> | <b>2019<br/>8 Month<br/>Actual</b> | <b>2020<br/>Budget<br/>Amount</b> |
|---------------------------------|-----------------------------------|------------------------------------|------------------------------------|-----------------------------------|
| <b>Revenues</b>                 |                                   |                                    |                                    |                                   |
| Public Charges For Services     | \$ 1,176                          | \$ 3,000                           | \$ 585                             | \$ 3,000                          |
| Intergovt. Charges For Serv.    | 38,531                            | 75,500                             | -                                  | 47,500                            |
| Miscellaneous Revenues          | 1,039                             | -                                  | 63                                 | -                                 |
| <b>Revenues</b>                 | <b>40,746</b>                     | <b>78,500</b>                      | <b>647</b>                         | <b>50,500</b>                     |
| <b>Expenditures</b>             |                                   |                                    |                                    |                                   |
| Personnel Services              | 300,096                           | 379,544                            | 216,278                            | 389,439                           |
| Contractual Services            | 35,988                            | 33,390                             | 28,793                             | 36,490                            |
| Supplies & Expense              | 18,655                            | 54,447                             | 14,942                             | 43,402                            |
| Fixed Charges                   | 1,329                             | 1,400                              | 1,364                              | 1,450                             |
| Grants & Contributions          | 450                               | 600                                | 300                                | 600                               |
| Department Allocation           | (26,138)                          | (38,700)                           | (18,647)                           | (38,700)                          |
| <b>Expenditures</b>             | <b>330,381</b>                    | <b>430,681</b>                     | <b>243,030</b>                     | <b>432,681</b>                    |
| <b>Net Cost From Operations</b> | <b>\$ 289,635</b>                 | <b>\$ 352,181</b>                  | <b>\$ 242,383</b>                  | <b>\$ 382,181</b>                 |

**OPERATING EXPENDITURES BY ACTIVITY**

| <b>Activity Description</b>  | <b>2018<br/>Actual<br/>Amount</b> | <b>2019<br/>Amended<br/>Budget</b> | <b>2019<br/>8 Month<br/>Actual</b> | <b>2020<br/>Budget<br/>Amount</b> |
|------------------------------|-----------------------------------|------------------------------------|------------------------------------|-----------------------------------|
| <b>General Government</b>    |                                   |                                    |                                    |                                   |
| Civil Service Commission     | \$ 1,423                          | \$ 2,444                           | \$ 1,387                           | \$ 2,444                          |
| County Administrator         | 134,719                           | 218,370                            | 101,241                            | 220,581                           |
| Human Resources              | 192,053                           | 206,867                            | 133,779                            | 206,656                           |
| Employee Benefits (non-dept) | 2,186                             | 3,000                              | 6,623                              | 3,000                             |
| <b>General Government</b>    | <b>\$ 330,381</b>                 | <b>\$ 430,681</b>                  | <b>\$ 243,030</b>                  | <b>\$ 432,681</b>                 |



**Mission**

The Clerk of Courts' mission is to operate a multi-court system, consisting of two Circuit Courts and a Court Commissioner. The Clerk of Courts' Office provides services to the public, legal profession and the judiciary ordinances through the two branches and commissioner. It provides record-keeping, accounting and administrative services to the court system; acts as registrar of appointments, as well as collector of fines, bail and court-ordered payments; and keeps a court record of every ordinance which include Department of Natural Resources, County and State violations, civil, criminal, traffic, divorce and paternity, and small claims proceeding. As representatives of the judicial system, employees in the Clerk of Courts' Office treat those that are assisted with dignity, fairness and sensitivity.

**Goals**

The Clerk of Courts' main 2020 goal is to continue the process to move towards an electronic (paperless) system that includes scanning all new and open cases. Implementing a paperless system involves restructuring the office in order to enhance the coverage in all areas with the challenge of keeping up with scanning and converting older cases that have current activity on them and work with the State Debt Collection agency, a branch of the Wisconsin Department of Revenue, to collect unpaid debt. The Clerk of Courts will continue to provide quality service to the public, courts and associated agencies in the most efficient and effective manner possible.

**Performance Indicators**

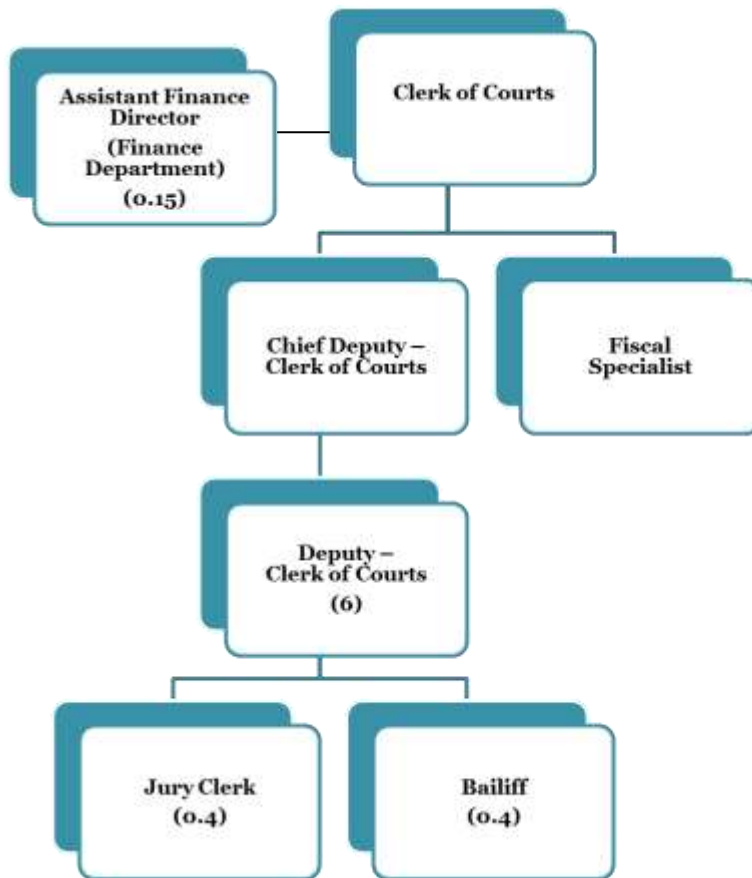
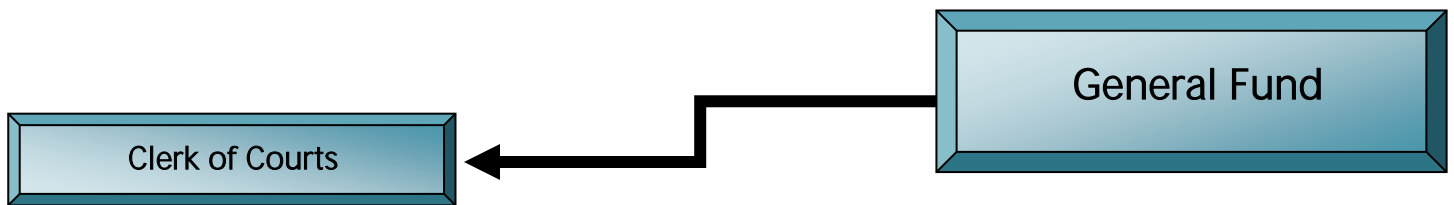
**Additional Comments**

The Clerk of Courts' budget contains expenditures for juries.

|                     | <b><u>2016</u></b> | <b><u>2017</u></b> | <b><u>2018</u></b> | <b><u>2019*</u></b> | <b><u>2020*</u></b> |
|---------------------|--------------------|--------------------|--------------------|---------------------|---------------------|
| Receipts-Court      | 17,500             | 17,500             | 18,000             | 21,000              | 21,000              |
| Checks-Court        | 600                | 1,525              | 1,600              | 1,600               | 1,600               |
| Deposits-Court      | \$2,800,000        | \$2,800,000        | \$2,800,000        | \$2,800,000         | \$2,800,000         |
| Criminal Cases      |                    |                    |                    |                     |                     |
| Felony              | 491                | 639                | 650                | 675                 | 675                 |
| Misdemeanor         | 539                | 602                | 504                | 550                 | 550                 |
| Traffic             | 248                | 230                | 365                | 240                 | 240                 |
| Civil Cases         | 385                | 385                | 365                | 400                 | 400                 |
| Small Claims        | 1,317              | 1,402              | 1,964              | 1,675               | 1,675               |
| Family              | 291                | 300                | 286                | 300                 | 325                 |
| Paternity           | 22                 | 17                 | 18                 | 22                  | 22                  |
| Traffic             | 4,748              | 5,043              | 4,723              | 4,700               | 4,700               |
| Ordinances          | 1,294              | 900                | 1,065              | 1,100               | 1,100               |
| Juveniles           | 79                 | 91                 | 72                 | 90                  | 90                  |
| Juvenile Ordinances | 295                | 163                | 202                | 200                 | 180                 |
| Conservation        | 156                | 83                 | 136                | 125                 | 125                 |

*\*Estimated.*





### Full Time Equivalents

| Position                       | 2020        |             |             | 2019        |             |             |
|--------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|
|                                | FTE         | FT          | PT          | FTE         | FT          | PT          |
| Clerk of Courts                | 1.00        | 1.00        |             | 1.00        | 1.00        |             |
| Assistant Finance Director*    | 0.15        | 0.00        |             | 0.15        | 0.00        |             |
| Chief Deputy - Clerk of Courts | 1.00        | 1.00        |             | 1.00        | 1.00        |             |
| Fiscal Specialist              | 1.00        | 1.00        |             | 1.00        | 1.00        |             |
| Deputy - Clerk of Courts       | 6.00        | 6.00        |             | 6.00        | 6.00        |             |
| Jury Clerk                     | 0.40        |             | 1.00        | 0.40        |             | 1.00        |
| Bailiff                        | 0.40        |             | 3.00        | 0.40        |             | 3.00        |
| <b>Totals</b>                  | <b>9.95</b> | <b>9.00</b> | <b>4.00</b> | <b>9.95</b> | <b>9.00</b> | <b>4.00</b> |

\*Assistant Finance Director works 15% of the time for the Courts.

General Fund



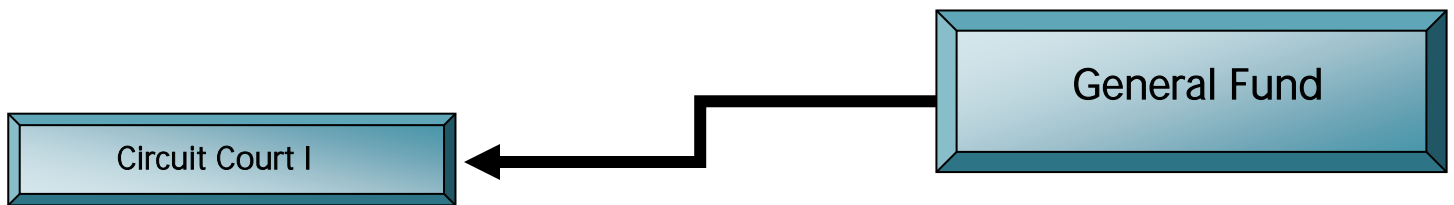
Clerk of Courts

**DOUGLAS COUNTY, WISCONSIN  
BUDGET SUMMARY BY OBJECT  
Clerk of Courts**

|                                 | <b>2018<br/>Actual<br/>Amount</b> | <b>2019<br/>Amended<br/>Budget</b> | <b>2019<br/>8 Month<br/>Actual</b> | <b>2020<br/>Budget<br/>Amount</b> |
|---------------------------------|-----------------------------------|------------------------------------|------------------------------------|-----------------------------------|
| <b>Revenues</b>                 |                                   |                                    |                                    |                                   |
| Intergovernmental Revenues      | \$ 152,364                        | \$ 150,500                         | \$ 152,140                         | \$ 152,000                        |
| Fines, Forfeits & Penalties     | 165,797                           | 193,300                            | 129,664                            | 201,300                           |
| Public Charges For Services     | 175,758                           | 164,100                            | 163,339                            | 187,255                           |
| Intergovt. Charges For Serv.    | -                                 | -                                  | -                                  | -                                 |
| Miscellaneous Revenues          | 800                               | 800                                | 524                                | 800                               |
| <b>Revenues</b>                 | <b>494,719</b>                    | <b>508,700</b>                     | <b>445,667</b>                     | <b>541,355</b>                    |
| <b>Expenditures</b>             |                                   |                                    |                                    |                                   |
| Personnel Services              | 588,418                           | 617,433                            | 381,045                            | 623,288                           |
| Contractual Services            | 72,021                            | 78,375                             | 42,852                             | 94,375                            |
| Supplies & Expense              | 30,387                            | 26,825                             | 17,189                             | 26,825                            |
| Fixed Charges                   | 2,898                             | 3,000                              | 2,788                              | 3,050                             |
| Grants & Contributions          | 901                               | -                                  | 395                                | 500                               |
| Department Allocation           | 13,674                            | 17,000                             | 11,336                             | 16,000                            |
| <b>Expenditures</b>             | <b>708,300</b>                    | <b>742,633</b>                     | <b>455,604</b>                     | <b>764,038</b>                    |
| <b>Net Cost From Operations</b> | <b>\$ 213,580</b>                 | <b>\$ 233,933</b>                  | <b>\$ 9,937</b>                    | <b>\$ 222,683</b>                 |

**OPERATING EXPENDITURES BY ACTIVITY**

| <b>Activity Description</b>      | <b>2018<br/>Actual<br/>Amount</b> | <b>2019<br/>Amended<br/>Budget</b> | <b>2019<br/>8 Month<br/>Actual</b> | <b>2020<br/>Budget<br/>Amount</b> |
|----------------------------------|-----------------------------------|------------------------------------|------------------------------------|-----------------------------------|
| <b>General Government</b>        |                                   |                                    |                                    |                                   |
| Clerk of Courts - Administration | \$ 633,806                        | \$ 662,460                         | \$ 412,623                         | \$ 668,505                        |
| Court Jury & Witness             | 74,493                            | 80,173                             | 42,981                             | 95,533                            |
| <b>General Government</b>        | <b>\$ 708,300</b>                 | <b>\$ 742,633</b>                  | <b>\$ 455,604</b>                  | <b>\$ 764,038</b>                 |



**Mission**

Douglas County Circuit Court Branch I, a component of the State of Wisconsin Court System, is responsible, along with Branch II, for handling the county's case load. Currently, it hears both civil and criminal cases, including misdemeanors, felonies, large claim civil actions, family court matters, traffic, city ordinances or forfeitures, probate matters, guardianships, civil commitments, and adoptions. On occasion, the court has to travel to other counties to hear cases it has been assigned to preside over.

**Goals**

The goal is to provide a fair and efficient system of administering justice in the county that complies with all of the requirements of law.

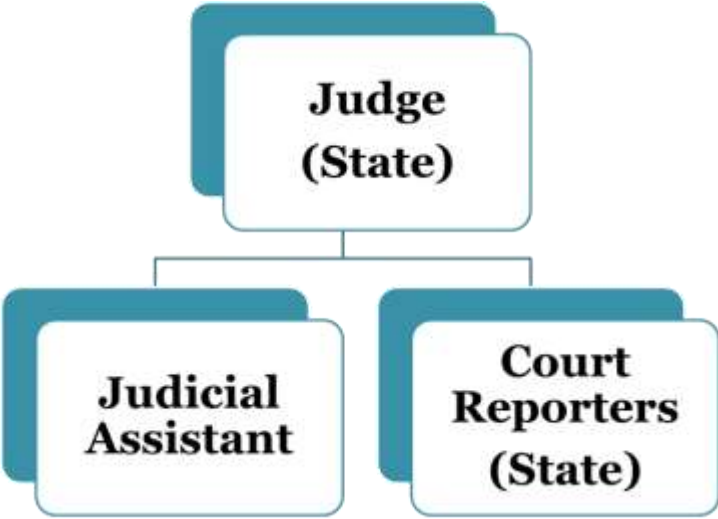
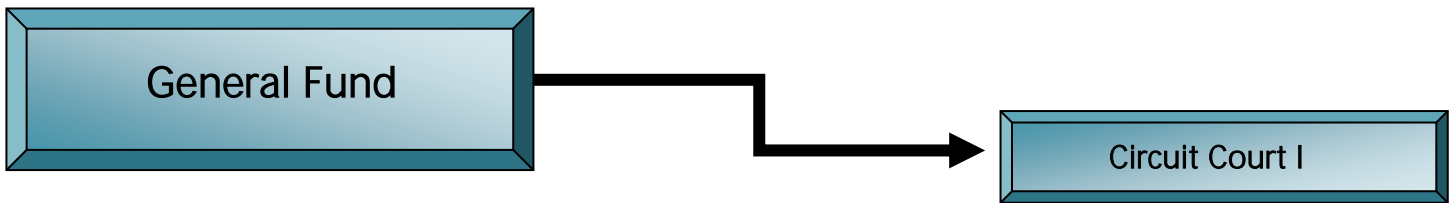
**Performance Indicators**

One objective factor reflecting performance would be the case load statistics available through the Wisconsin Court System in Madison. Another indicator of performance, however, is the more subjective analysis provided by those who use the system, i.e. the attorneys, litigants and others.

**Additional Comments**

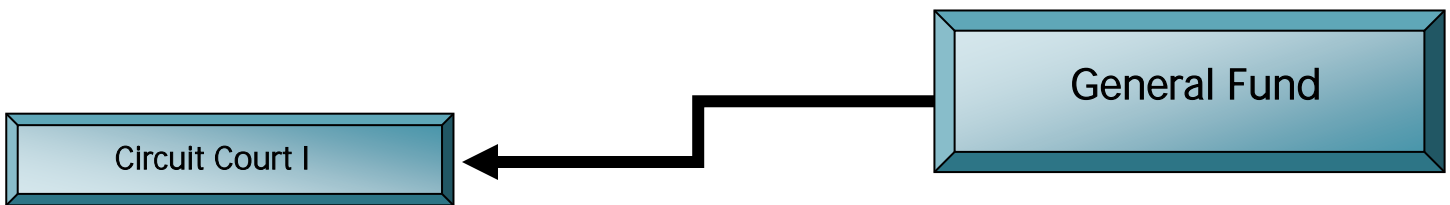
The Court I budget also includes the court reporter's expenditures for supplies, maintenance, telephone, etc. The budget does not include the expenditures for the Probate Office, which has been a separate budget since 1996.

Douglas County's circuit court support payment for July 2019 was \$133,317. It is expected future circuit court support payments to increase based upon the increased hourly rate for Guardians ad Litem and court-appointed attorneys. The circuit court payment is computed as \$26,138 for each circuit court branch. The additional funds are apportioned to counties with more than one circuit court branch based on population and includes interpreter and Guardian ad Litem reimbursement. The court support payment is in the Clerk of Courts' and Register in Probate's budgets and is used to offset circuit court expenses. The State of Wisconsin supplies the court system with computers and computer equipment including support and upgrades for that equipment. In July 2017, the courts began the process of going paperless and are almost completely paperless. As part of the goal of going paperless, Court I has teamed up with the Clerk of Courts to expand online jury questionnaires. Going paperless has resulted in slight cost savings in postage and copy costs. Starting in mid-2011, the courts have ordered a \$50 surcharge on each operating while intoxicated conviction where an ignition interlock device (IID) is ordered. In 2018, the Clerk of Courts Office collected \$5,364.98 for a total of \$53,904.69 since its inception. This \$53,904.69 is included in the Clerk of Courts' revenue and paid to the county.



**Full Time Equivalents**

| <u>Position</u>    | 2020 |      |    | 2019 |      |    |
|--------------------|------|------|----|------|------|----|
|                    | FTE  | FT   | PT | FTE  | FT   | PT |
| Judicial Assistant | 1.00 | 1.00 |    | 1.00 | 1.00 |    |
| Totals             | 1.00 | 1.00 |    | 1.00 | 1.00 |    |

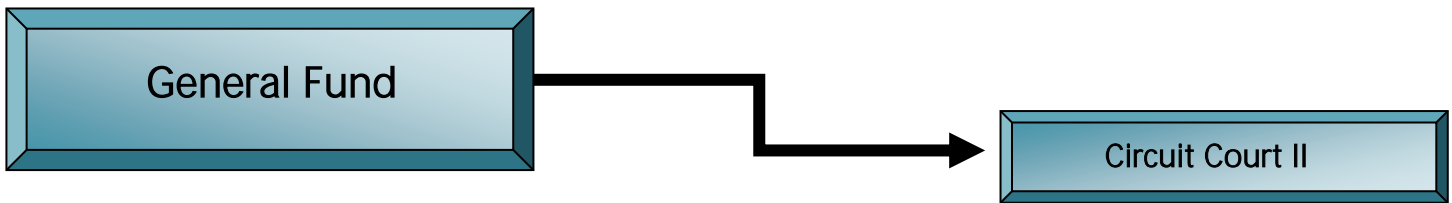


**DOUGLAS COUNTY, WISCONSIN  
BUDGET SUMMARY BY OBJECT  
Circuit Court I**

|                                 | <b>2018<br/>Actual<br/>Amount</b> | <b>2019<br/>Amended<br/>Budget</b> | <b>2019<br/>8 Month<br/>Actual</b> | <b>2020<br/>Budget<br/>Amount</b> |
|---------------------------------|-----------------------------------|------------------------------------|------------------------------------|-----------------------------------|
| <b>Expenditures</b>             |                                   |                                    |                                    |                                   |
| Personnel Services              | \$ 56,035                         | \$ 55,883                          | \$ 38,125                          | \$ 57,752                         |
| Contractual Services            | 1,369                             | 3,050                              | 1,815                              | 3,050                             |
| Supplies & Expense              | 2,478                             | 4,622                              | 1,675                              | 4,622                             |
| Fixed Charges                   | 201                               | 250                                | 213                                | 250                               |
| Department Allocation           | 2,759                             | 2,600                              | 1,736                              | 2,600                             |
| <b>Net Cost From Operations</b> | <b>\$ 62,843</b>                  | <b>\$ 66,405</b>                   | <b>\$ 43,564</b>                   | <b>\$ 68,274</b>                  |

**OPERATING EXPENDITURES BY ACTIVITY**

| <b>Activity Description</b> | <b>2018<br/>Actual<br/>Amount</b> | <b>2019<br/>Amended<br/>Budget</b> | <b>2019<br/>8 Month<br/>Actual</b> | <b>2020<br/>Budget<br/>Amount</b> |
|-----------------------------|-----------------------------------|------------------------------------|------------------------------------|-----------------------------------|
| <b>General Government</b>   |                                   |                                    |                                    |                                   |
| Court #1 - Administration   | \$ 62,316                         | \$ 64,405                          | \$ 42,963                          | \$ 66,274                         |
| Court #1 - Court Reporters  | 528                               | 2,000                              | 601                                | 2,000                             |
| <b>General Government</b>   | <b>\$ 62,843</b>                  | <b>\$ 66,405</b>                   | <b>\$ 43,564</b>                   | <b>\$ 68,274</b>                  |



**Mission**

Douglas County Circuit Court Branch II, a component of the State of Wisconsin Court System, is responsible, along with Branch I, for handling the county's case load. Currently, it hears both civil and criminal cases, including misdemeanors, felonies, large claim civil actions, family court matters, traffic, city ordinances or forfeitures, juvenile delinquency, child protection, termination of parental rights, paternities and adoptions. On occasion the court has to travel to other counties to preside over cases it has been assigned.

**Goals/Objectives**

The goal is to provide a fair and efficient system of administering justice in the county which complies with all of the requirements of law.

**Goal 1:** Continue to ensure justice and fairness for all people.

**Goal 2:** Consistent application of the rule of law.

**Goal 3:** Equal access to the courts for the resolution of disputes and a determination of rights and responsibilities in a timely manner.

**Performance Indicators**

One objective factor reflecting performance would be the case load statistics available through the Wisconsin Court System in Madison. A more accurate and important indicator of performance, however, is the more subjective analysis provided by those who use the system, i.e. the attorneys, litigants and others.

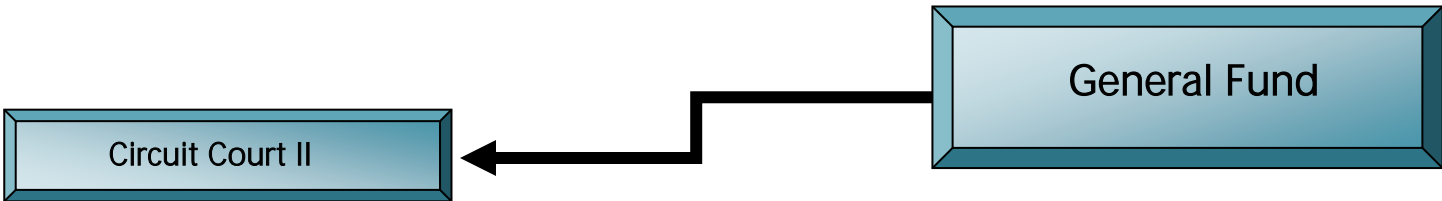
**Additional Comments**

The Circuit Court II budget also includes the court reporter's expenditures for supplies, maintenance, telephone, etc. and also the Law Library.

Douglas County receives a circuit court support payment from the State each year for the two branches, plus a reimbursement for Guardian Ad Litem fees. The State also supplies the court system with computers and computer equipment including support and upgrades for that equipment.

**Full Time Equivalents**

| <u>Position</u>    | 2020 |      |    | 2019 |      |    |
|--------------------|------|------|----|------|------|----|
|                    | FTE  | FT   | PT | FTE  | FT   | PT |
| Judicial Assistant | 1.00 | 1.00 |    | 1.00 | 1.00 |    |
| Totals             | 1.00 | 1.00 |    | 1.00 | 1.00 |    |



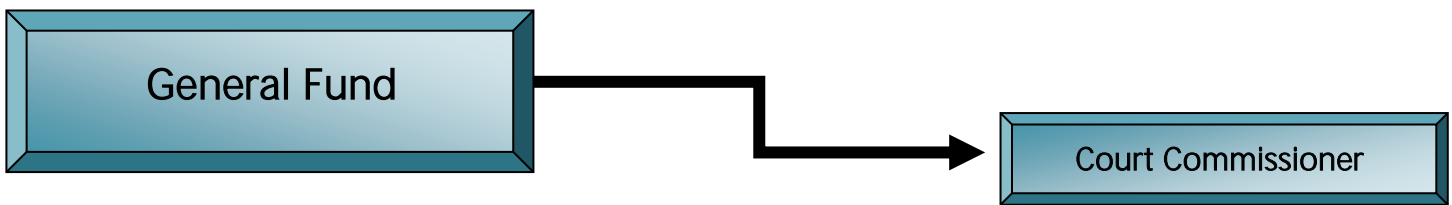
**DOUGLAS COUNTY, WISCONSIN  
BUDGET SUMMARY BY OBJECT  
Circuit Court II**

|                                 | 2018<br>Actual<br>Amount | 2019<br>Amended<br>Budget | 2019<br>8 Month<br>Actual | 2020<br>Budget<br>Amount |
|---------------------------------|--------------------------|---------------------------|---------------------------|--------------------------|
| <b>Expenditures</b>             |                          |                           |                           |                          |
| Personnel Services              | \$ 56,423                | \$ 57,805                 | \$ 38,233                 | \$ 58,124                |
| Contractual Services            | 1,743                    | 1,000                     | 1,212                     | 1,000                    |
| Supplies & Expense              | 24,706                   | 21,950                    | 16,322                    | 21,950                   |
| Fixed Charges                   | 249                      | 263                       | 267                       | 263                      |
| Department Allocation           | 2,535                    | 2,500                     | 1,664                     | 2,500                    |
| <b>Net Cost From Operations</b> | <b>\$ 85,656</b>         | <b>\$ 83,518</b>          | <b>\$ 57,698</b>          | <b>\$ 83,837</b>         |

**OPERATING EXPENDITURES BY ACTIVITY**

| Activity Description      | 2018<br>Actual<br>Amount | 2019<br>Amended<br>Budget | 2019<br>8 Month<br>Actual | 2020<br>Budget<br>Amount |
|---------------------------|--------------------------|---------------------------|---------------------------|--------------------------|
| <b>General Government</b> |                          |                           |                           |                          |
| Court Law Library         | \$ 16,795                | \$ 16,000                 | \$ 12,697                 | \$ 16,000                |
| Court #2                  | 68,860                   | 67,518                    | 45,001                    | 67,837                   |
| <b>General Government</b> | <b>\$ 85,656</b>         | <b>\$ 83,518</b>          | <b>\$ 57,698</b>          | <b>\$ 83,837</b>         |





**Introduction**

The Judicial Court Commissioner is appointed annually by the Douglas County Circuit Court Judges. In Douglas County, the Court Commissioner performs the judiciary duties mandated by statute: Circuit Court Commissioner - §§ 757.69 and 757.68(1), Stats.; Family Court Commissioner – Ch. 767, Stats.; and Juvenile Court Commissioner – Chs. 48 and 938, Stats. The mission of the Commissioner’s Office and position is to perform these duties and such other matters as assigned by the Judges.

**Mission**

The duties of the Commissioner’s Office are to independently, fairly, and impartially handle matters and resolve contested litigation cases which appear before the Court. The Commissioner must competently and objectively consider the law, facts and arguments; apply legal principles; and make reasoned, legally-defensible decisions. The Commissioner must weigh and balance strict construction and application of the law, with the principles of fairness and equity, and must apply uniform standards to all cases while considering the particular circumstances of each case. The Commissioner must perform these duties while maintaining high standards of judicial, ethical conduct so as to preserve the public trust and confidence in the integrity and independence of the judicial branch of government.

**Performance Indicators**

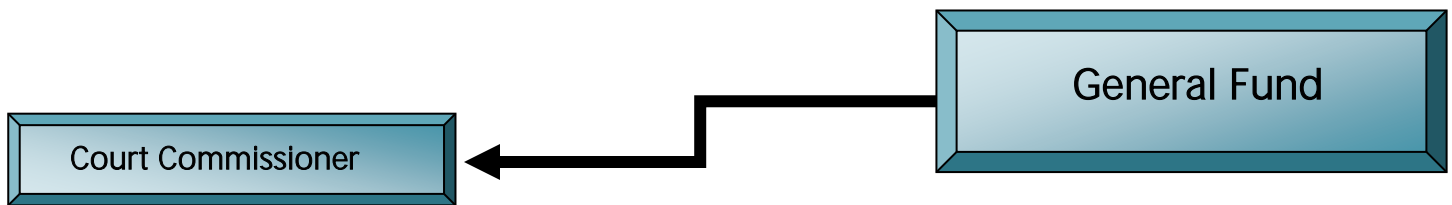
As Family Court Commissioner, the Commissioner conducts temporary and final custody and placement hearings, and contested post-divorce hearings concerning custody, placement, child support, family support, responsibility for debt, and other such matters. The Commissioner conducts hearings and enters orders to establish paternity, and address repayment of birth expenses and health insurance coverage. The Commissioner also serves as the Director of Family Court Services which includes the management of and referral for parenting seminars and family mediation.

As Juvenile Court Commissioner, the Commissioner conducts evidentiary detention hearings and orders appropriate placement. The Commissioner conducts all juvenile plea hearings in delinquency, CHIPS and JIPS matters, and conducts juvenile ordinance court imposing fines and other appropriate sanctions. The Commissioner holds evidentiary hearings and issues restraining orders in child abuse and harassment restraining order cases where a party involved is a juvenile.

As Judicial Court Commissioner, the Commissioner handles general circuit court matters in criminal and civil court. The Commissioner conducts initial appearances on criminal matters, including the setting and modification of bail and conditions of release, conducts motions to dismiss, and schedules further appearances. Felony complaints require the Commissioner to conduct preliminary hearings to determine if probable cause exists to support the felony allegations. Initial appearances for Wisconsin, Douglas County, and City of Superior traffic citations, as well as criminal traffic misdemeanor complaints, are handled by the Commissioner.

The Commissioner administers requests for commitment warrants, arrest warrants, search warrants, probable cause findings, and extensions to pay fines and requests for quashing warrants. The Commissioner is on call 24 hours a day for law enforcement calls to issue search warrants and probable cause findings.





The Commissioner conducts general civil matters including small claims appearances. All small claims cases require a return appearance before the Commissioner. At the return date, the Commissioner makes a determination as to the validity of the claims and any legal defenses. Small claims trials seeking monetary judgment are heard in a final hearing before the Commissioner. The Commissioner conducts all post-judgment supplemental information hearings.

The Commissioner conducts all Domestic Abuse, Elder Abuse and Harassment restraining order hearings; and holds evidentiary probable cause mental commitment hearings, AODA commitments, and temporary protective placement hearings. The Commissioner performs wedding ceremonies.

The Court Commissioner's Office regularly interacts with the judges and their staff, the Clerk of Courts' office, the Probate Office, the Child Support Office, the Corporation Counsel's Office, and many other departments.

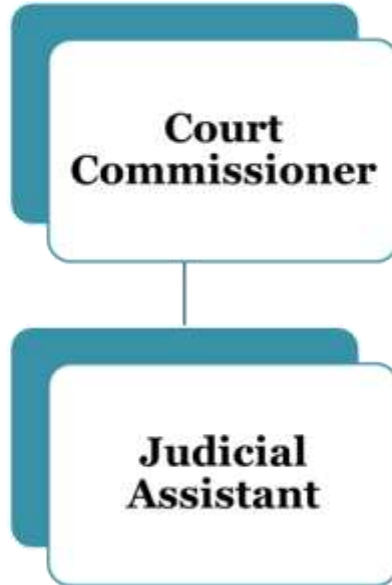
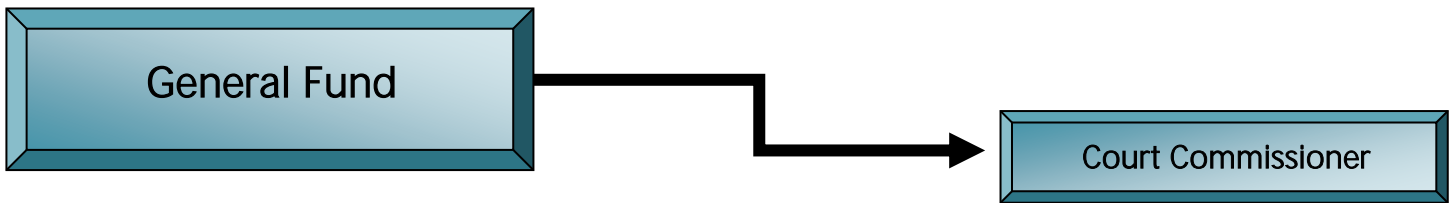
### **Goals**

The following are the goals/objectives for 2020 for the Court Commissioner's Office. The 2020 budget reflects the additional expenses projected to be incurred in meeting the goals established for the Office.

- Goal 1:** Improve service to indigent and/or unrepresented persons. Develop and provide additional forms for self-represented litigants.
- Goal 2:** Improve consistency and self-direction of office personnel. Draft internal policy manual for the Court Commissioner's Office. Keep a current copy of manual available in shared computer files for reference and access by Court Commissioner's Office and other Departments' staff.
- Goal 3:** Assist Clerk of Courts in working with the Court Commissioner's Office. Provide Policy Manual and other files/materials to Clerk of Court office. Update and educate Clerk of Court on those areas of the law/Court Commissioner's Office process with which s/he may not be familiar.
- Goal 4:** Effectively manage after-hours telephone to respond to search warrant and probable cause requests. Streamline call-forwarding and other features.

### **Additional Comments**

The Commissioner and assigned Judicial Assistant's salaries are offset by approximately 51% as an administrative allocation for addressing specific paternity and child support related matters.



**Full Time Equivalents**

| <u>Position</u>    | 2020 |      |      | 2019 |      |      |
|--------------------|------|------|------|------|------|------|
|                    | FTE  | FT   | PT   | FTE  | FT   | PT   |
| Court Commissioner | 1.00 | 1.00 |      | 1.00 | 1.00 |      |
| Judicial Assistant | 1.00 | 1.00 |      | 1.00 | 1.00 |      |
| Totals             | 2.00 | 2.00 | 0.00 | 2.00 | 2.00 | 0.00 |

Court Commissioner

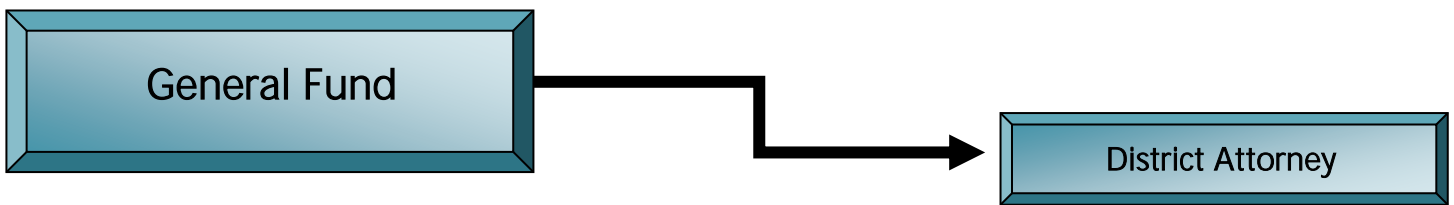
General Fund

**DOUGLAS COUNTY, WISCONSIN  
BUDGET SUMMARY BY OBJECT  
Court Commissioner**

|                                 | <b>2018<br/>Actual<br/>Amount</b> | <b>2019<br/>Amended<br/>Budget</b> | <b>2019<br/>8 Month<br/>Actual</b> | <b>2020<br/>Budget<br/>Amount</b> |
|---------------------------------|-----------------------------------|------------------------------------|------------------------------------|-----------------------------------|
| <b>Revenues</b>                 |                                   |                                    |                                    |                                   |
| Licenses & Permits              | \$ -                              | \$ -                               | \$ -                               | \$ -                              |
| Public Charges For Services     | 9,229                             | 7,000                              | 4,920                              | 7,000                             |
| Intergovt. Charges For Serv.    | 122,006                           | 122,000                            | 70,242                             | 122,000                           |
| Miscellaneous Revenues          | -                                 | -                                  | -                                  | -                                 |
| <b>Revenues</b>                 | <b>131,235</b>                    | <b>129,000</b>                     | <b>75,162</b>                      | <b>129,000</b>                    |
| <b>Expenditures</b>             |                                   |                                    |                                    |                                   |
| Personnel Services              | 195,539                           | 198,809                            | 127,625                            | 203,502                           |
| Contractual Services            | 16,178                            | 13,650                             | 9,183                              | 13,650                            |
| Supplies & Expense              | 2,927                             | 5,300                              | 2,407                              | 5,300                             |
| Fixed Charges                   | 667                               | 800                                | 705                                | 800                               |
| Grants & Contributions          | -                                 | -                                  | -                                  | -                                 |
| Department Allocation           | 4,111                             | 4,000                              | 2,664                              | 4,000                             |
| <b>Expenditures</b>             | <b>219,422</b>                    | <b>222,559</b>                     | <b>142,583</b>                     | <b>227,252</b>                    |
| <b>Net Cost From Operations</b> | <b>\$ 88,187</b>                  | <b>\$ 93,559</b>                   | <b>\$ 67,422</b>                   | <b>\$ 98,252</b>                  |

**OPERATING EXPENDITURES BY ACTIVITY**

| <b>Activity Description</b> | <b>2018<br/>Actual<br/>Amount</b> | <b>2019<br/>Amended<br/>Budget</b> | <b>2019<br/>8 Month<br/>Actual</b> | <b>2020<br/>Budget<br/>Amount</b> |
|-----------------------------|-----------------------------------|------------------------------------|------------------------------------|-----------------------------------|
| <b>General Government</b>   |                                   |                                    |                                    |                                   |
| Court Commissioner          | \$ 219,422                        | \$ 222,559                         | \$ 142,583                         | \$ 227,252                        |



**Mission**

In Douglas County, the District Attorney is charged primarily with the prosecution of criminal, juvenile and child abuse and neglect cases. The District Attorney is also responsible for the handling of state traffic, DNR, and County ordinance violations, and violations involving the investigations of the various departments of State government occurring within Douglas County. In addition to these and other duties prescribed by the Wisconsin Statutes, the District Attorney also tries to remain open to citizens of Douglas County for the purpose of assisting them with criminal justice system problems. The District Attorney's Office is administered internally by the elected District Attorney who is subject to review by the registered voters of Douglas County every four years (the same cycle as the United States Presidential election).

In 1997, the Victim/Witness Assistance Program became part of the District Attorney's Department. This Program ensures the rights of victims and witnesses as described in the Wisconsin State Statutes and Victim Rights Constitutional amendment.

**Goals**

The Department's goal is to provide fair and effective representation to the citizens of Douglas County in criminal and other matters as set forth in Wisconsin Statutes. Primarily, this involves the careful review of law enforcement arrests and citizen complaints in the City of Superior and Douglas County for prosecutive merit, pursuant to the Wisconsin Criminal Code and local ordinances, based on the law and common sense.

The goal of the Victim/Witness Assistance Program is to carry through the legislative intent of Chapter 950 Wisconsin Statutes Rights of Victims and Witnesses of crimes, which is the root of the program: "to ensure that all victims and witnesses of crimes are treated with dignity, respect, courtesy, and sensitivity" by all areas of the legal system.

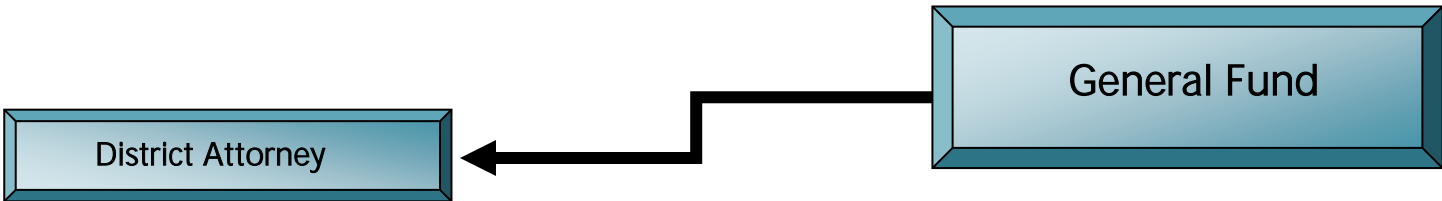
**Goal 1:** Eliminate backlog of cases that are under review.

**Goal 2:** Complete the conversion to electronic referrals which automates the import of law enforcement data from Spillman into the PROTECT case management system.

**Goal 3:** Work with partners in the criminal justice system to propose a Domestic Violence Diversion Program for appropriate cases.

**Additional Comments**

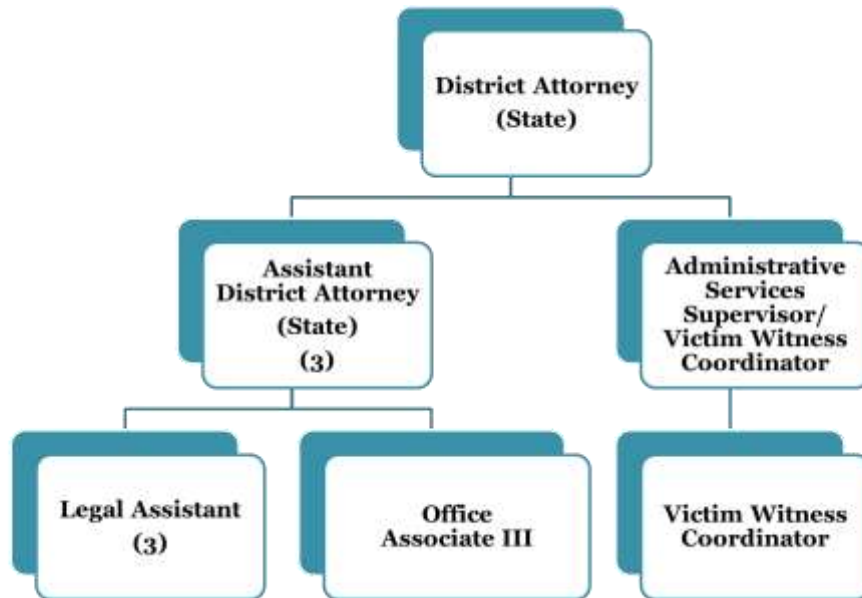
Approximately 48% of the Victim/Witness Program expenses will be reimbursed by the State in 2019.



**Performance Indicators**

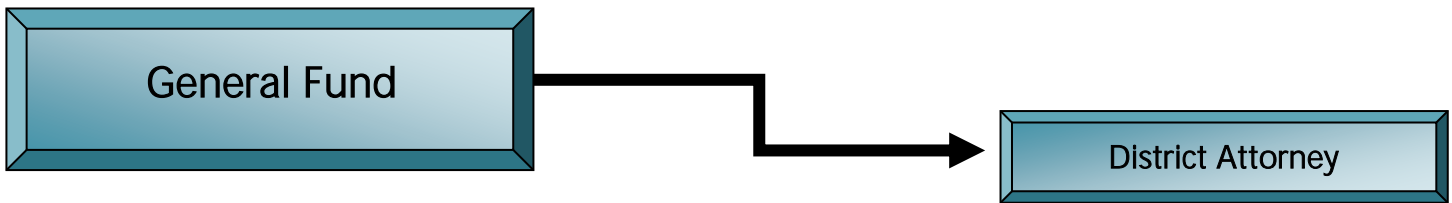
|   | <u>2015</u>  | <u>2016</u>  | <u>2017</u>  | <u>2018</u>  | <u>2019*</u> |
|---|--------------|--------------|--------------|--------------|--------------|
| <b>CRIMINAL</b>   |              |              |              |              |              |
| Misdemeanors  | 637          | 539          | 639          | 503          | 334          |
| Felonies  | 488          | 491          | 602          | 650          | 397          |
| Traffic (Criminal)  | 226          | 248          | 230          | 241          | 147          |
|   | <b>1,351</b> | <b>1,278</b> | <b>1,471</b> | <b>1,394</b> | <b>878</b>   |
| <b>JUVENILE</b>   |              |              |              |              |              |
| Delinquency and Juveniles<br>in need of Protection or Services (JIPS) | 96           | 86           | 68           | 77           | 70           |
| Children in need of Protection or Services (CHIPS)                    | 60           | 51           | 56           | 89           | 62           |
| Child First Video-Taped Interviews                                    | 30           | 24           | 30           | 21           | 25           |
|   | <b>186</b>   | <b>161</b>   | <b>154</b>   | <b>187</b>   | <b>157</b>   |

*\* Estimated. 2019 as of 8/22/19*



**Full Time Equivalents**

| <u>Position</u>  | 2020        |             |             | 2019        |             |             |
|--|-------------|-------------|-------------|-------------|-------------|-------------|
|  | FTE         | FT          | PT          | FTE         | FT          | PT          |
| Administrative Services Supervisor/<br>Victim Witness Specialist | 1.00        | 1.00        |             | 1.00        | 1.00        |             |
| Victim Witness Coordinator                                       | 1.00        | 1.00        |             | 1.00        | 1.00        |             |
| Legal Assistant  | 3.00        | 3.00        |             | 3.00        | 3.00        |             |
| Office Associate III   | 1.00        | 1.00        |             | 1.00        | 1.00        |             |
| Totals   | <b>6.00</b> | <b>6.00</b> | <b>0.00</b> | <b>6.00</b> | <b>6.00</b> | <b>0.00</b> |

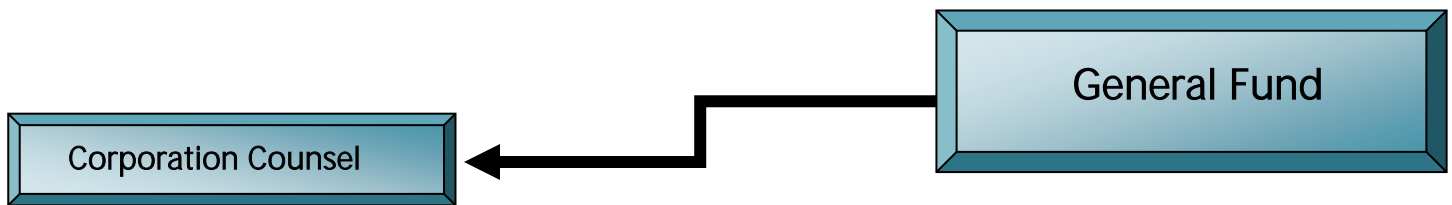


**DOUGLAS COUNTY, WISCONSIN  
BUDGET SUMMARY BY OBJECT  
District Attorney**

|                                 | <b>2018<br/>Actual<br/>Amount</b> | <b>2019<br/>Amended<br/>Budget</b> | <b>2019<br/>8 Month<br/>Actual</b> | <b>2020<br/>Budget<br/>Amount</b> |
|---------------------------------|-----------------------------------|------------------------------------|------------------------------------|-----------------------------------|
| <b>Revenues</b>                 |                                   |                                    |                                    |                                   |
| Intergovernmental Revenues      | \$ 61,418                         | \$ 65,000                          | \$ 28,627                          | \$ 65,000                         |
| Public Charges For Services     | 9,534                             | 10,500                             | 5,874                              | 10,500                            |
| Intergovt. Charges For Serv.    | -                                 | -                                  | -                                  | -                                 |
| Miscellaneous Revenues          | 700                               | -                                  | 450                                | -                                 |
| <b>Revenues</b>                 | <b>71,653</b>                     | <b>75,500</b>                      | <b>34,951</b>                      | <b>75,500</b>                     |
| <b>Expenditures</b>             |                                   |                                    |                                    |                                   |
| Personnel Services              | 354,143                           | 384,103                            | 259,886                            | 399,372                           |
| Contractual Services            | 10,246                            | 12,100                             | 9,071                              | 12,100                            |
| Supplies & Expense              | 19,882                            | 17,520                             | 16,565                             | 17,520                            |
| Fixed Charges                   | 1,494                             | 2,100                              | 1,363                              | 2,100                             |
| Department Allocation           | 13,106                            | 8,800                              | 5,864                              | 8,800                             |
| <b>Expenditures</b>             | <b>398,871</b>                    | <b>424,623</b>                     | <b>292,749</b>                     | <b>439,892</b>                    |
| <b>Net Cost From Operations</b> | <b>\$ 327,219</b>                 | <b>\$ 349,123</b>                  | <b>\$ 257,798</b>                  | <b>\$ 364,392</b>                 |

**OPERATING EXPENDITURES BY ACTIVITY**

| <b>Activity Description</b> | <b>2018<br/>Actual<br/>Amount</b> | <b>2019<br/>Amended<br/>Budget</b> | <b>2019<br/>8 Month<br/>Actual</b> | <b>2020<br/>Budget<br/>Amount</b> |
|-----------------------------|-----------------------------------|------------------------------------|------------------------------------|-----------------------------------|
| <b>General Government</b>   |                                   |                                    |                                    |                                   |
| District Attorney           | \$ 273,230                        | \$ 296,891                         | \$ 208,540                         | \$ 310,028                        |
| Victim Witness Program      | 125,641                           | 127,732                            | 84,209                             | 129,864                           |
| <b>General Government</b>   | <b>\$ 398,871</b>                 | <b>\$ 424,623</b>                  | <b>\$ 292,749</b>                  | <b>\$ 439,892</b>                 |



**Mission**

The Corporation Counsel prosecutes and defends all civil actions, advises the County Board and units of County government in matters of legal concern and generally represents the County interests as the County Board deems necessary. The duties of the Corporation Counsel conferred upon the office by resolution of the County Board are limited to civil matters affecting Douglas County or any of its departments. The Corporation Counsel must attend all meetings of the County Board and its committees when requested. The Corporation Counsel represents the County in all litigation, and all civil matters of the Douglas County Child Support Enforcement Agency, and gives legal advice to all other units of County government.

**Goals**

The department strives to minimize financial and other direct or indirect costs in all matters of County business which have legal implications and further facilitates a greater understanding by supervisors and employees of the legal context of their duties.

- Goal 1:** Continue review of Douglas County Ordinances. Consult with department managers and committees of jurisdiction in regard to ordinance revision and/or the development of new ordinances.
- Goal 2:** Attend further training for the Kids Information Data System (KIDS). Implement wiKIDS within our office to streamline production of court documents.
- Goal 3:** Review with Department Managers administrative appeals policies within Douglas County Departments.
- Goal 4:** Continue outreach with healthcare providers in the region to further facilitate the coordination of service for individuals with mental illness that are facing commitment in Wisconsin.

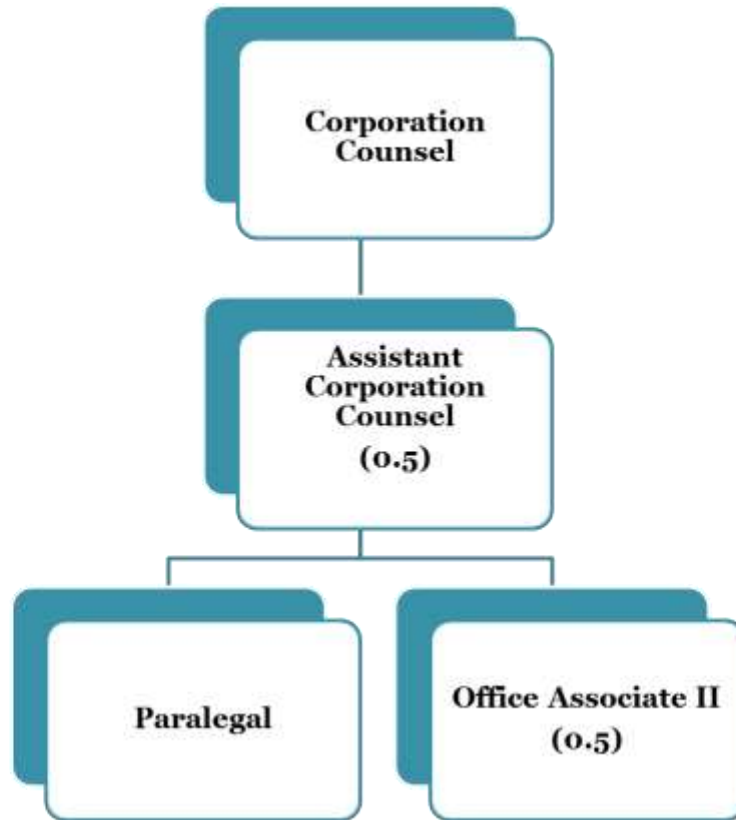
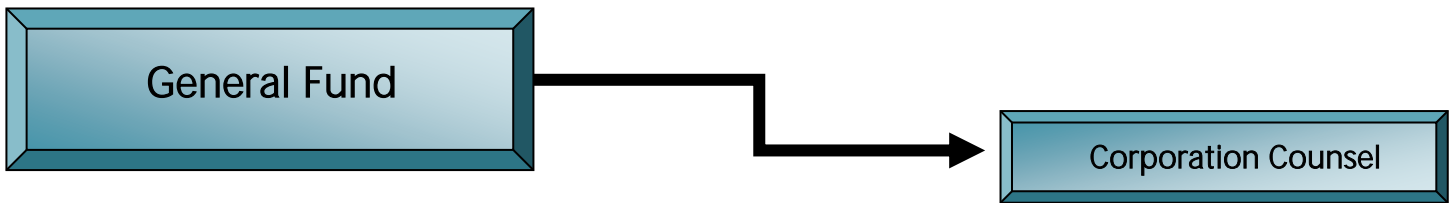
**Performance Indicators**

|   | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019*</u> |
|---|-------------|-------------|-------------|-------------|--------------|
| Child Support Appearances or Orders     | 642         | 524         | 632         | 725         | 732          |
| Orders to Show Cause (OTSCs)            | 395         | 390         | 314         | 190         | 110          |
| Paternities                             | 60          | 35          | 27          | 32          | 28           |
| Civil Appearances                       | 27          | 24          | 32          | 28          | 21           |
| Guardianships and Protective Placements | 98          | 105         | 214         | 250         | 350          |
| Mental Commitments                      | 69          | 80          | 69          | 72          | 80           |
| Small Claims                            | -           | -           | -           | 1           | -            |

*\* Projected: Based on actual numbers through 08/31/19.*

**Additional Comments**

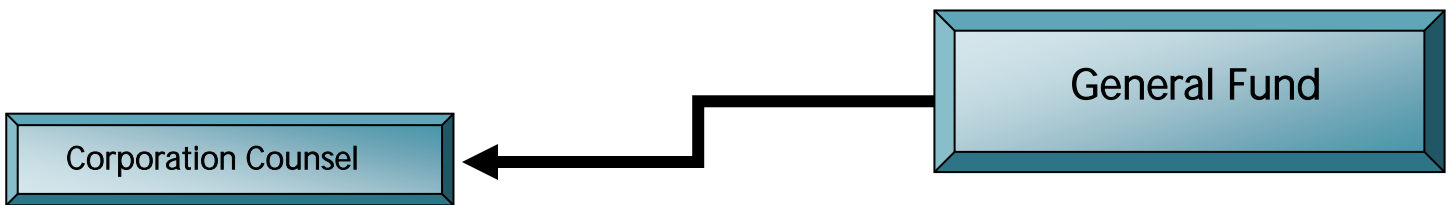
Child Support and Human Services reimburse approximately 56% of personnel and administrative costs.



**Full Time Equivalents**

| <u>Position</u>               | 2020 |      |      | 2019 |      |      |
|-------------------------------|------|------|------|------|------|------|
|                               | FTE  | FT   | PT   | FTE  | FT   | PT   |
| Corporation Counsel           | 1.00 | 1.00 |      | 1.00 | 1.00 |      |
| Assistant Corporation Counsel | 0.50 |      | 1.00 | 0.50 |      | 1.00 |
| Paralegal                     | 1.00 | 1.00 |      | 1.00 | 1.00 |      |
| Office Associate II           | 0.50 |      | 1.00 | 0.50 |      | 1.00 |
| Totals                        | 3.00 | 2.00 | 2.00 | 3.00 | 2.00 | 2.00 |



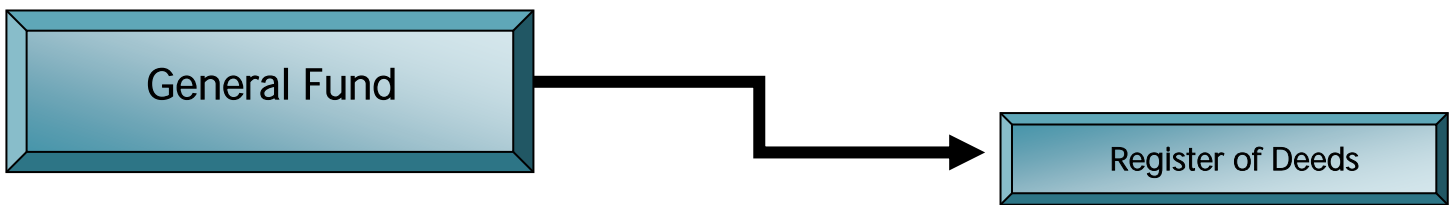


**DOUGLAS COUNTY, WISCONSIN  
BUDGET SUMMARY BY OBJECT  
Corporation Counsel**

|                                 | 2018<br>Actual<br>Amount | 2019<br>Amended<br>Budget | 2019<br>8 Month<br>Actual | 2020<br>Budget<br>Amount |
|---------------------------------|--------------------------|---------------------------|---------------------------|--------------------------|
| <b>Revenues</b>                 |                          |                           |                           |                          |
| Intergovt. Charges For Serv.    | \$ 215,687               | \$ 192,000                | \$ 151,041                | \$ 200,000               |
| Miscellaneous Revenues          | -                        | -                         | -                         | -                        |
| <b>Revenues</b>                 | <b>215,687</b>           | <b>192,000</b>            | <b>151,041</b>            | <b>200,000</b>           |
| <b>Expenditures</b>             |                          |                           |                           |                          |
| Personnel Services              | 254,788                  | 266,788                   | 177,361                   | 274,270                  |
| Contractual Services            | 893                      | 5,550                     | 878                       | 5,550                    |
| Supplies & Expense              | 2,815                    | 5,945                     | 2,420                     | 5,945                    |
| Fixed Charges                   | 842                      | 900                       | 964                       | 900                      |
| Department Allocation           | 4,986                    | 5,671                     | 3,784                     | 5,671                    |
| <b>Expenditures</b>             | <b>264,324</b>           | <b>284,854</b>            | <b>185,408</b>            | <b>292,336</b>           |
| <b>Net Cost From Operations</b> | <b>\$ 48,637</b>         | <b>\$ 92,854</b>          | <b>\$ 34,367</b>          | <b>\$ 92,336</b>         |

**OPERATING EXPENDITURES BY ACTIVITY**

| Activity Description      | 2018<br>Actual<br>Amount | 2019<br>Amended<br>Budget | 2019<br>8 Month<br>Actual | 2020<br>Budget<br>Amount |
|---------------------------|--------------------------|---------------------------|---------------------------|--------------------------|
| <b>General Government</b> |                          |                           |                           |                          |
| Corporation Counsel       | \$ 264,324               | \$ 284,854                | \$ 185,408                | \$ 292,336               |



### **Mission**

- To provide and protect the integrity of the official county repository for Real Estate Records and Vital Records.
- To provide safe archival storage and convenient access to these public records.
- To implement statutory changes, system modernization, program and procedure evaluation and staff development to assure a high level of timely customer service.

### **Goals**

**Goal 1:** Provide accurate information and courteous customer service in a prompt, professional manner.

- Assist customers with LandShark, the on-line land records system, and Lighthouse, the electronic recording system
- Supply customers with the forms and guidance to complete land transactions (deeds, terminations, transfers, CSMs, Transportation Project Plats, etc.)
- Assist customers in obtaining copies of vital records (birth, death, marriage, and domestic partnerships)
- Assist veterans in obtaining copies of veterans' records (DD-214)
- Partnership with Zoning, Land Records, and the Veterans' Service Office

**Goal 2:** Record land documents electronically (e-recording) through LightHouse

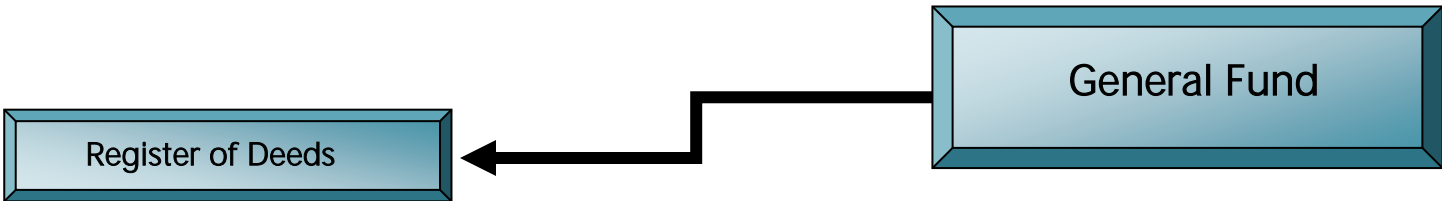
- Install additional e-recording vendors to LightHouse
- Research copiers/scanners for future needs of LightHouse

**Goal 3:** Maintain and preserve the history and past events of Douglas County and its citizens.

- Index and scan older real estate records into the land records system
- Provide exemplary custodianship of veterans' Military Records (DD-214)
- Maintain and preserve the records not yet digitalized and replace old and torn record binders
- Assists genealogists as they research the history of their ancestors

**Goal 4:** Be a reliable revenue source and sound steward of the county's resources.

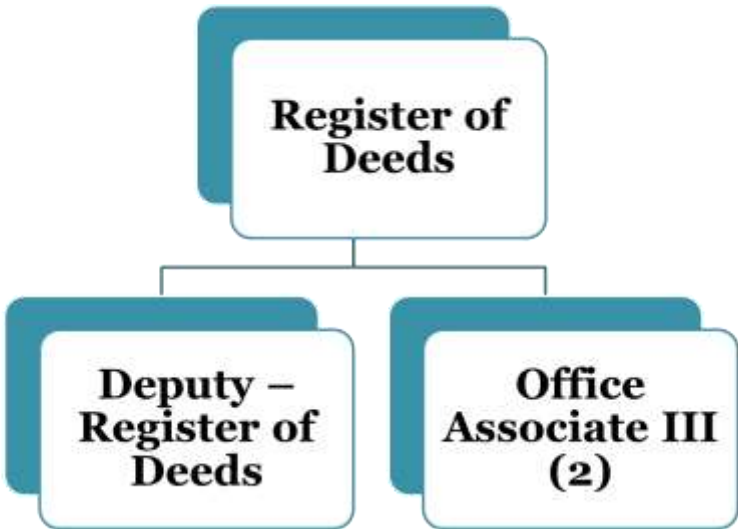
- Monitor department budget to avoid overages
- Preserve equipment and software programs through scheduled maintenance
- Maintain position as the department with the lowest fiscal impact on the Douglas County budget
- Continue partnerships with business and industry and assist them with land record needs (Calumet, Business Improvement District, LHB, University of WI-Superior, Wisconsin Indianhead Technical College, Development Assoc., Superior Douglas County Chamber of Commerce, Small Business Center, etc.)



**Performance Indicators**

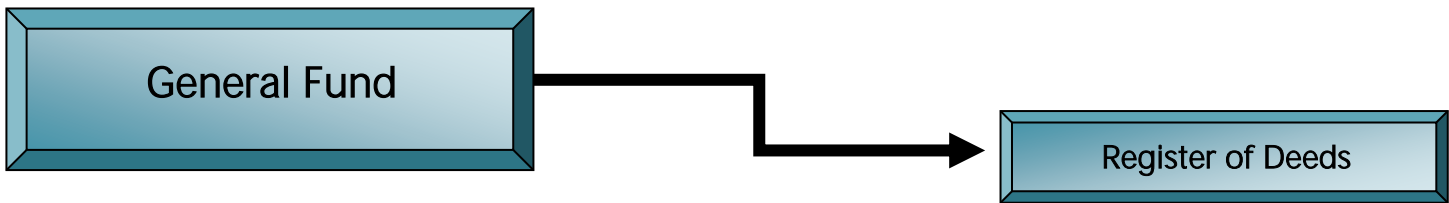
|                                  | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019*</u> |
|----------------------------------|-------------|-------------|-------------|-------------|--------------|
| Real Estate                      | 7,395       | 7,788       | 7,594       | 6,889       | 4,630        |
| Birth Certificates - Recorded    | 3           | 4           | 5           | 9           | 6            |
| Birth Certificates - Issued      | 838         | 891         | 1,089       | 1,034       | 786          |
| Death Certificates - Recorded    | 267         | 259         | 246         | 279         | 172          |
| Death Certificates - Issued      | 2,348       | 2,118       | 1,885       | 1,952       | 1,323        |
| Marriage Licenses - Recorded     | 225         | 204         | 230         | 217         | 134          |
| Marriage Licenses - Issued       | 749         | 789         | 904         | 1,089       | 673          |
| Domestic Partnerships - Recorded | -           | -           | -           | -           | 0            |
| Divorce - Issued                 | -           | -           | 1           | 2           | 5            |

\*As of 8/30/19



**Full Time Equivalents**

| <u>Position</u>          | 2020 |      |      | 2019 |      |      |
|--------------------------|------|------|------|------|------|------|
|                          | FTE  | FT   | PT   | FTE  | FT   | PT   |
| Register of Deeds        | 1.00 | 1.00 |      | 1.00 | 1.00 |      |
| Deputy Register of Deeds | 1.00 | 1.00 |      | 1.00 | 1.00 |      |
| Account Specialist II    |      |      |      |      |      |      |
| Office Associate III     | 2.00 | 2.00 |      | 2.00 | 2.00 |      |
| Totals                   | 4.00 | 4.00 | 0.00 | 4.00 | 4.00 | 0.00 |

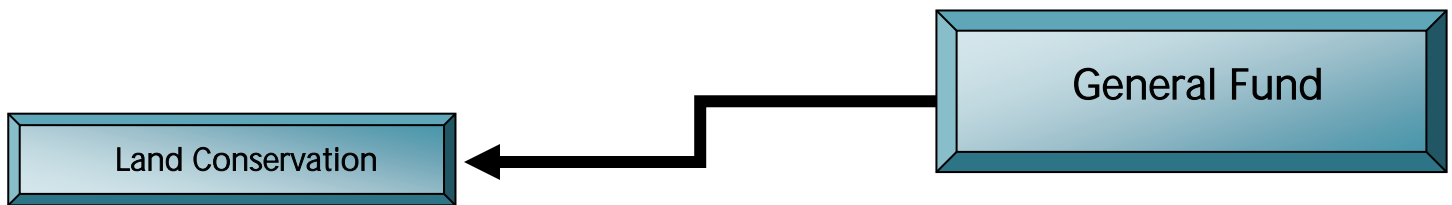


**DOUGLAS COUNTY, WISCONSIN  
BUDGET SUMMARY BY OBJECT  
Register of Deeds**

|                                     | <b>2018<br/>Actual<br/>Amount</b> | <b>2019<br/>Amended<br/>Budget</b> | <b>2019<br/>8 Month<br/>Actual</b> | <b>2020<br/>Budget<br/>Amount</b> |
|-------------------------------------|-----------------------------------|------------------------------------|------------------------------------|-----------------------------------|
| <b>Revenues</b>                     |                                   |                                    |                                    |                                   |
| Taxes                               | \$ 98,594                         | \$ 150,000                         | \$ 73,121                          | \$ 150,000                        |
| Licenses & Permits                  | 4,592                             | 4,100                              | 3,294                              | 4,100                             |
| Public Charges For Services         | 175,920                           | 190,000                            | 112,566                            | 190,000                           |
| Miscellaneous Revenues              | 2                                 | 25                                 | 1                                  | 25                                |
| <b>Revenues</b>                     | <b>279,107</b>                    | <b>344,125</b>                     | <b>188,983</b>                     | <b>344,125</b>                    |
| <b>Expenditures</b>                 |                                   |                                    |                                    |                                   |
| Personnel Services                  | 262,443                           | 263,413                            | 177,248                            | 270,100                           |
| Contractual Services                | 21,484                            | 20,400                             | 6,036                              | 20,400                            |
| Supplies & Expense                  | 6,429                             | 8,450                              | 3,929                              | 8,450                             |
| Fixed Charges                       | 3,952                             | 3,100                              | 2,314                              | 3,100                             |
| Grants & Contributions              | 20                                | 75                                 | -                                  | 75                                |
| Department Allocation               | 10,608                            | 5,563                              | 3,712                              | 5,563                             |
| <b>Expenditures</b>                 | <b>304,935</b>                    | <b>301,001</b>                     | <b>193,240</b>                     | <b>307,688</b>                    |
| <b>Net Cost From Operations</b>     | <b>25,828</b>                     | <b>(43,124)</b>                    | <b>4,257</b>                       | <b>(36,437)</b>                   |
| Capital Outlay                      | -                                 | -                                  | -                                  | -                                 |
| <b>Net Cost With Capital Outlay</b> | <b>\$ 25,828</b>                  | <b>\$ (43,124)</b>                 | <b>\$ 4,257</b>                    | <b>\$ (36,437)</b>                |

**OPERATING EXPENDITURES BY ACTIVITY**

| <b>Activity Description</b> | <b>2018<br/>Actual<br/>Amount</b> | <b>2019<br/>Amended<br/>Budget</b> | <b>2019<br/>8 Month<br/>Actual</b> | <b>2020<br/>Budget<br/>Amount</b> |
|-----------------------------|-----------------------------------|------------------------------------|------------------------------------|-----------------------------------|
| <b>General Government</b>   |                                   |                                    |                                    |                                   |
| Register of Deeds           | \$ 304,935                        | \$ 301,001                         | \$ 193,240                         | \$ 307,688                        |



**Introduction**

The Department carries out four main functions: administering the state’s Soil and Water Resource Management Program in Douglas County by providing technical and financial assistance to landowners to install conservation practices; administering the Wildlife Damage and Abatement Program; administering the Farmland Preservation Program; and securing funding and administering other various programs to implement the Douglas County Land and Water Resource Management Plan.

**Mission**

Douglas County Land Conservation administers the Douglas County Land and Water Conservation Program to meet local priorities and the needs of Douglas County at the direction of the Land Conservation Committee implementing the Douglas County Land and Water Resource Management Plan and utilizing the Wisconsin Soil and Water Resource Management Program to conserve the County’s natural resources.

**Goals**

The Douglas County Land and Water Resource Management Plan was developed to meet requirements in Chapter 92 of the Wisconsin Statutes. The intent of the plan is to foster local water quality planning and increase public participation in natural resource management. The plans are intended to provide counties, through their Land Conservation Committees, the tools, flexibility, and funding to be able to address both statewide goals as well as priorities identified at the local level. The Plan contains objectives and activities intended to meet the goals established by a workgroup of volunteer citizens, through a public participation process. The Plan will guide the work of the Land Conservation Committee and their staff through 2020. The Plan contains objectives, activities, strategies, and guiding principles organized under three main goals:

**Goal 1—Surface Waters**

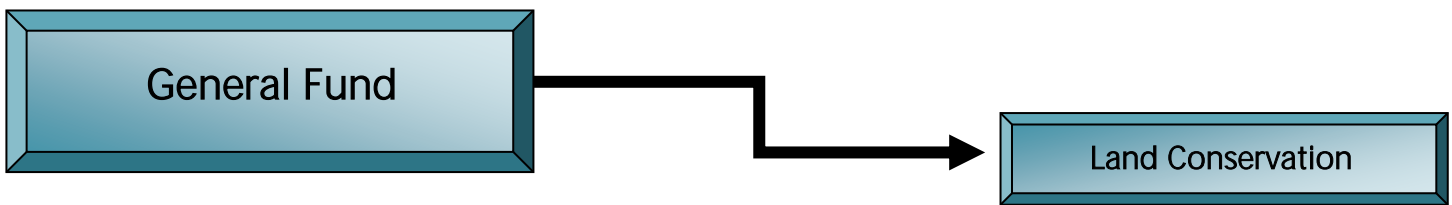
**Protect and enhance surface waters and wetlands to preserve and restore water quality, ecological functions, and recreational, scenic and cultural values.**

*Wetland Objectives:*

- A. Protect wetlands from the impacts of development (agricultural, forestry, commercial, residential).
- B. Support the preservation of tracts of land where priority wetlands are present.
- C. Restore historic, priority wetlands.
- D. Enhance wetlands for ecological function and cultural living uses.
- E. Perform wetland projects by integrating watershed strategies, such as Douglas County Mitigation Reserve Program and factoring in climate change and flooding.

*Lakes and Streams Objectives:*

- A. Protect surface water from the impacts of land use and development (agriculture, forestry, commercial, residential).
  - 1. Shore lands are managed to limit impacts of residential development.
    - Shore land buffers that meet county standards are in place.
    - Zoning development standards to protect waterways are met or exceeded.
    - Storm water runoff and erosion are minimized in shore land areas.
  - 2. Impacts from road construction, maintenance, and other activities on public lands are minimized.
  - 3. NR151 Agricultural and Non-Agricultural Standards are supported and implemented.
  - 4. Impacts from nonmetallic mining are minimized.
  - 5. Private and public landowners follow forestry best management practices for water quality protection, including managing for invasive forest pests that impact water quality through the destruction of land cover.
  - 6. Open land is converted to conifer forest to minimize the impacts of snowmelt runoff in the Lake Superior Basin (recommendation from Comparative Analysis Project).



- B. Inventory watersheds to increase knowledge of their land use patterns, habitats, hydrology, and nutrient issues.
- C. Promote balance of cultural life, recreational and scenic water use.
- D. Consider increased flooding for lake and stream management.
- E. Manage streams with consideration of wildlife needs, such as fish passage.
- F. Promote soil health and conservation practices to protect water quality, and prioritize watersheds with impaired waters, Nine Key Element Plans and/or approved TMDLs.

**Goal 2—Groundwater**

**Protect and increase the knowledge of groundwater quality to supply clean water for drinking and re-charging surface waters and wetlands.**

*Objectives:*

- A. Baseline inventory of drinking water quality is available in Douglas County
- B. Potential negative impacts to groundwater are minimized (road salt, herbicides, fertilizers, bacteria, etc.).
- C. Resampling of wells and changes in water quality are inventoried and analyzed.

**Goal 3—Invasive Species**

**Prevent the introduction and spread of aquatic and terrestrial invasive species to conserve the natural community and intrinsic and economic resource values.**

*Objectives:*

- A. Perform Aquatic Invasive Species (AIS) coordination at the county level.
- B. Coordinate efforts to prevent, control, and eradicate populations of both terrestrial and aquatic invasive species.
- C. Support the goals, objectives, and activities identified in the *Douglas County Aquatic Invasive Species Strategic Plan*.

**Goal 4—Agriculture**

**Maintain and preserve farmlands by supporting a diverse agricultural community and sustainable agricultural practices.**

*Objectives:*

- A. Support the goals, objectives and activities in the *Farmland Preservation Plan, Douglas County, Wisconsin*.
- B. Provide cost-share and technical assistance to implement NR151.
- C. Implement Goals 1 and 2 on agricultural land.

**Goal 5—Education**

**Create public awareness and stewardship actions relating to conservation and the County’s goals for land and water.**

*Objectives:*

- A. Public is informed of actions they can take to conserve soil and water resources.
- B. Douglas County citizens are aware of the Land and Water Conservation Department (LWCD) and activities performed.
- C. Availability of cost-share and technical assistance from the LWCD is known.

**Additional Activities**

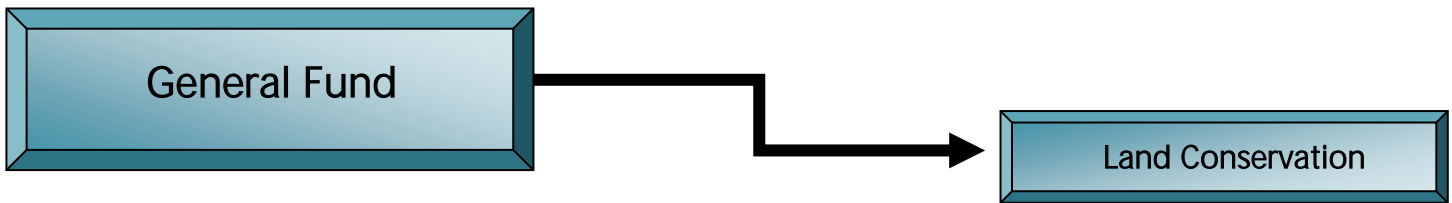
The Douglas County Land Conservation Committee and Department also have responsibility for these tasks:

- Mitigate the impacts of wildlife damage to crops by implementing the Wildlife Damage and Abatement Program.
- Administer the Environmental Reserve Fund for allocation to eligible projects.
- Identify and seek the resources needed to implement the Douglas County Land and Water Resource Management Plan.

Benchmarks for Priority Activities from Department's Workplan: Douglas County Land & Water Resource Management Plan

| Goal / Objective* | Priority Activity   | Benchmark   | Goal             | Progress**        |                   |
|-------------------|---|---|------------------|-------------------|-------------------|
|                   |   |   |                  | 2017              | 2018              |
| 1/A & C           | Support preservation of priority wetlands                                   | Wetlands preserved  | 1                | 0                 | 0                 |
| 1/B               | Identify and support water quality monitoring                               | Water quality monitoring projects supported   | 1                | 1                 | 2                 |
| 1/B & C           | Identify and prioritize focus areas for watershed plans                     | Identify top three priority areas and choose one with partner input                                 | 1                | 2                 | 3                 |
| 1/B & C           | Identify partners and funding sources for watershed plan                    | List of partners created; Funding established for initial studies (\$ as need is identified)        | 1; 1; (\$)       | 1; 1; (\$220,000) | 1; 1; (\$220,000) |
| 1/B & C           | Identify studies needed, develop methodologies and gather study information | Studies identified; Methodologies established; Inventories/studies completed                        | 1                | 1                 | 1                 |
| 1/A1              | Review/design plans for land use permits                                    | Assistance as requested   | As requested     | As requested      | As requested      |
| 1/A2              | Erosion control assistance for public land                                  | As requested  | As requested     | As requested      | As requested      |
| 1/A2              | Culvert inventory   | Complete inventory of 20% of the county   | On-going         | On-going          | On-going          |
| 1/A2              | Share culvert inventory information   | Presentations to share culvert info   | 2                | 0                 | 1                 |
| 1/A2              | Assist with replacing culverts and addressing erosion concerns              | Culvert installed; critical areas stabilized as requested   | 10; As requested | 1; As requested   | 3; as requested   |
| 1/A3              | Assist county departments in meeting stormwater requirements                | Designs reviewed and prepared as requested  | As requested     | As requested      | As requested      |
| 1/A3              | Review stormwater management plans  | Plans reviewed as requested   | As requested     | As requested      | As requested      |
| 1/A4              | Provide on-site visits for the NR151 implementation                         | On-site visits as requested   | As requested     | As requested      | As requested      |
| 1/A4              | Design and cost share BMPs  | BMPs designed; BMPs installed   | 5; 5             | 9; 9              | 9; 6              |
| 1/A4              | Complete NR151 compliance reviews   | Compliance reviews completed as requested   | As requested     | As requested      | As requested      |
| 1/A5              | Review NR135 reclamation plans  | Plans reviewed as requested   | As requested     | As requested      | As requested      |
| 1/A5              | Provide technical assistance for NR135 plans                                | Site visits completed as requested  | As requested     | As requested      | As requested      |
| 1/A7              | Encourage conifer tree planting in forest plans                             | Input provided as requested; Distribute info to targeted watershed; Provide assistance as requested | As requested     | As requested      | As requested      |
| 1/A7              | Seek funding to support conifer tree planting                               | Funding applications submitted  | 1                | 1                 | 0                 |
| 2/A               | Develop home well sampling program  | Seek funding for program  | Funding Y/N      | N                 | Y                 |
| 2/C               | Provide cost-sharing and technical assistance for well closures             | Number of wells closed  | 3                | 0                 | 5                 |
| 3                 | Support County's AIS Strategic Plan   | AIS plan coordinator; AIS workgroup identified and meets quarterly                                  | 1; 4             | 0; 0              | 0; 0              |
| 3                 | Utilize native species and not-invasives in cost-share practices            | All BMP installations will use native species   | Y/N              | Y                 | Y                 |
| Education         | Conservation education  | News articles; releases   | 2; 2             | 3; 3              | 4; 4              |
| Education         | Conservation education  | BMP and culvert workshops   | 2                | 3                 | 0                 |
| Education         | Conservation education  | Presentation for ag landowners  | 1                | 5                 | 0                 |
| Education         | Conservation education  | Annual orientation of local officials and community leaders   | 1                | 2                 | 1                 |
| Required          | Administer the Wildlife Damage Program                                      | As requested  | As requested     | As requested      | As requested      |
| Required          | Administer the Environmental Reserve Fund                                   | Highest ranking projects supported  | Y/N              | Y                 | Y                 |

\* Refers to labeled Goals/Objectives in full workplan. These details may be found in the Douglas County Land and Water Resource Management Plan (implementation period 2010-2020)



**Full Time Equivalents**

| <u>Position</u>                          | 2020        |             |             | 2019        |             |             |
|--|-------------|-------------|-------------|-------------|-------------|-------------|
|  | FTE         | FT          | PT          | FTE         | FT          | PT          |
| Douglas County Conservationist           | 1.00        | 1.00        |             | 1.00        | 1.00        |             |
| Engineering Technician - Conservationist | 1.00        | 1.00        |             | 1.00        | 1.00        |             |
| Totals                                   | <u>2.00</u> | <u>2.00</u> | <u>0.00</u> | <u>2.00</u> | <u>2.00</u> | <u>0.00</u> |



Land Conservation

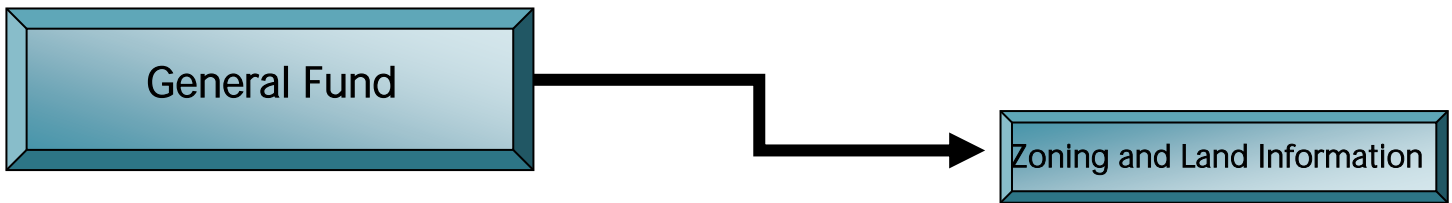
General Fund

**DOUGLAS COUNTY, WISCONSIN  
BUDGET SUMMARY BY OBJECT  
Land Conservation**

|                                 | <b>2018<br/>Actual<br/>Amount</b> | <b>2019<br/>Amended<br/>Budget</b> | <b>2019<br/>8 Month<br/>Actual</b> | <b>2020<br/>Budget<br/>Amount</b> |
|---------------------------------|-----------------------------------|------------------------------------|------------------------------------|-----------------------------------|
| <b>Revenues</b>                 |                                   |                                    |                                    |                                   |
| Intergovernmental Revenues      | \$ 196,006                        | \$ 162,678                         | \$ 9,299                           | \$ 144,342                        |
| Licenses & Permits              | 2,250                             | 2,000                              | 2,600                              | 8,450                             |
| Miscellaneous Revenues          | 89,775                            | 2,500                              | 580                                | -                                 |
| <b>Revenues</b>                 | <b>288,031</b>                    | <b>167,178</b>                     | <b>12,479</b>                      | <b>152,792</b>                    |
| <b>Expenditures</b>             |                                   |                                    |                                    |                                   |
| Personnel Services              | 155,169                           | 163,850                            | 91,073                             | 149,922                           |
| Contractual Services            | 107,987                           | 50,128                             | 12,592                             | 34,931                            |
| Supplies & Expense              | 7,234                             | 6,200                              | 9,597                              | 8,740                             |
| Grants & Contributions          | -                                 | -                                  | -                                  | -                                 |
| Fixed Charges                   | 1,174                             | 1,500                              | 1,231                              | 1,500                             |
| Department Allocation           | 3,377                             | 3,500                              | 2,336                              | 3,675                             |
| <b>Expenditures</b>             | <b>274,942</b>                    | <b>225,178</b>                     | <b>116,829</b>                     | <b>198,768</b>                    |
| <b>Net Cost From Operations</b> | <b>\$ (13,090)</b>                | <b>\$ 58,000</b>                   | <b>\$ 104,350</b>                  | <b>\$ 45,976</b>                  |

**OPERATING EXPENDITURES BY ACTIVITY**

| <b>Activity Description</b>         | <b>2018<br/>Actual<br/>Amount</b> | <b>2019<br/>Amended<br/>Budget</b> | <b>2019<br/>8 Month<br/>Actual</b> | <b>2020<br/>Budget<br/>Amount</b> |
|-------------------------------------|-----------------------------------|------------------------------------|------------------------------------|-----------------------------------|
| <b>Conservation and Development</b> |                                   |                                    |                                    |                                   |
| Cost Share Grant                    | \$ 5,445                          | \$ 20,000                          | \$ -                               | \$ 13,600                         |
| Wildlife Damage Program             | 14,697                            | 19,678                             | 11,410                             | 20,406                            |
| Allouez Bay Habitat                 | -                                 | -                                  | -                                  | -                                 |
| Coastal Program                     | -                                 | -                                  | -                                  | -                                 |
| Land Conservation Administration    | 155,894                           | 175,500                            | 102,487                            | 164,762                           |
| Ecofootprint Grants                 | 38,060                            | -                                  | -                                  | -                                 |
| Conservation Projects               | -                                 | -                                  | -                                  | -                                 |
| Nemadji River Watershed             | -                                 | -                                  | -                                  | -                                 |
| Lake Protection Grant Program       | 38,699                            | 10,000                             | 2,932                              | -                                 |
| <b>Conservation and Development</b> | <b>\$ 274,942</b>                 | <b>\$ 225,178</b>                  | <b>\$ 116,829</b>                  | <b>\$ 198,768</b>                 |



**Mission**

The Zoning Division’s mission is to consistently administer county land use zoning ordinances while providing technical assistance to various elected and appointed committees and boards, and to serve as an information source to the public regarding policies and procedures.

**Goals**

- Goal 1:** Implement goals and objectives outlined in the Douglas County Comprehensive Plan.
- Goal 2:** Sustain morale and standing of Planning, Zoning and Land Records and Land Conservation.
- Goal 3:** Sustain educational opportunities for the Board of Adjustment and Zoning Committee.
- Goal 4:** Sustain relationships with Wisconsin Departments of Natural Resources, Commerce, Administration, Emergency Management and US Army Corps of Engineers.
- Goal 5:** Sustain relationships with town officials through involvement with the Wisconsin Towns’ Association.
- Goal 6:** Sustain relationships with lakes associations and public interest groups.
- Goal 7:** Increase public awareness of the Rural Housing Authority and Community Development Block Grant.
- Goal 8:** Sustain the Community Development Block Grant.
- Goal 9:** Sustain fiscal viability of the Rural Housing Authority.
- Goal 10:** Operate efficiently and within budget limitations throughout the fiscal year.
- Goal 11:** Phase two of Private Onsite Wastewater Treatment System (POWTS) maintenance tracking program.
- Goal 12:** Update comprehensive plan.

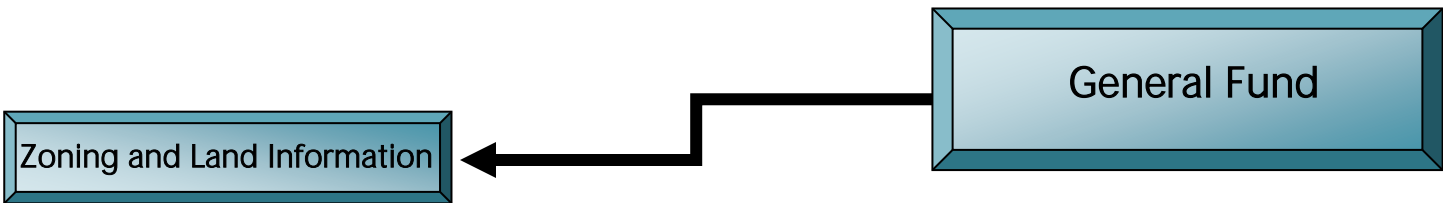
**Performance Indicators**

|                   | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019*</u> |
|-------------------|-------------|-------------|-------------|-------------|--------------|
| Sanitary permits  | 143         | 142         | 152         | 159         | 151          |
| Land use permits  | 540         | 570         | 545         | 612         | 609          |
| Conditional Uses  | 50          | 52          | 64          | 56          | 24           |
| Variances         | 14          | 13          | 8           | 8           | 10           |
| Zone changes      | 9           | 11          | 16          | 15          | 14           |
| Certified surveys | 17          | 30          | 31          | 36          | 32           |
| Plats             | 0           | 0           | 0           | 0           | 0            |
| Privy permits     | 14          | 16          | 9           | 12          | 12           |
| Address signs     | 94          | 86          | 85          | 62          | 78           |
| Site inspections  | 1,024       | 1,062       | 1,062       | 1,119       | 1,081        |

*\*Estimated*

**Additional Comments**

The Rural Housing and the Board of Adjustment budgets are included in the Zoning Division budget.



**Rural Housing Program**

**Mission**

The Rural Housing’s mission is to improve well and sanitary facilities (housing) to low- and moderate-income families. The authority will initiate, coordinate and take an active role in programs available for low-income homeowners in rural Douglas County as needed.

During the 1970s, Douglas County received a grant for \$250,000 from the Federal Government to be used for housing in the rural area. The Rural Housing Authority set the priorities for the funds to be used for failing wells and sanitary systems. The program works as a revolving account. Beginning in 1997, Douglas County budgeted funds to be used for failing wells and sanitary systems. Income limits were increased over the Federal Loan Program to include moderate income levels. These funds are also made available to qualifying residents in the City of Superior. In 2012, Douglas County accepted the task of lead county for a 2013 Community Development Block Grant in Northwest Wisconsin. This grant provides \$1.933 million to nine northwest Wisconsin counties. In August 2015, Taylor County became the tenth county in the Northwest Region. In July 2016, the second phase of funding (\$2.686 million) was released by Wisconsin DOA Housing Division. In July 2018 an additional \$2.0 million was awarded.

**Goals**

- Goal 1:** Decrease the number of substandard wells and sanitary facilities in the County.
- Goal 2:** Recognize low-income housing needs.
- Goal 3:** Administer the HUD Community Development Block Grants through the Wisconsin Department of Administration Housing Division.

**Performance Indicators**

**WELLS, SEPTIC SYSTEMS, SEWER CONNECTIONS**

**FEDERAL LOAN PROGRAM (Rural Douglas County only--doesn't apply to the City of Superior)**

|         | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019*</u> | <u>2020*</u> |
|---------|-------------|-------------|-------------|--------------|--------------|
| Loans   | 0           | 0           | 1           | 1            | 1            |
| Dollars | \$0         | \$0         | \$5,625     | \$5,625      | \$5,625      |

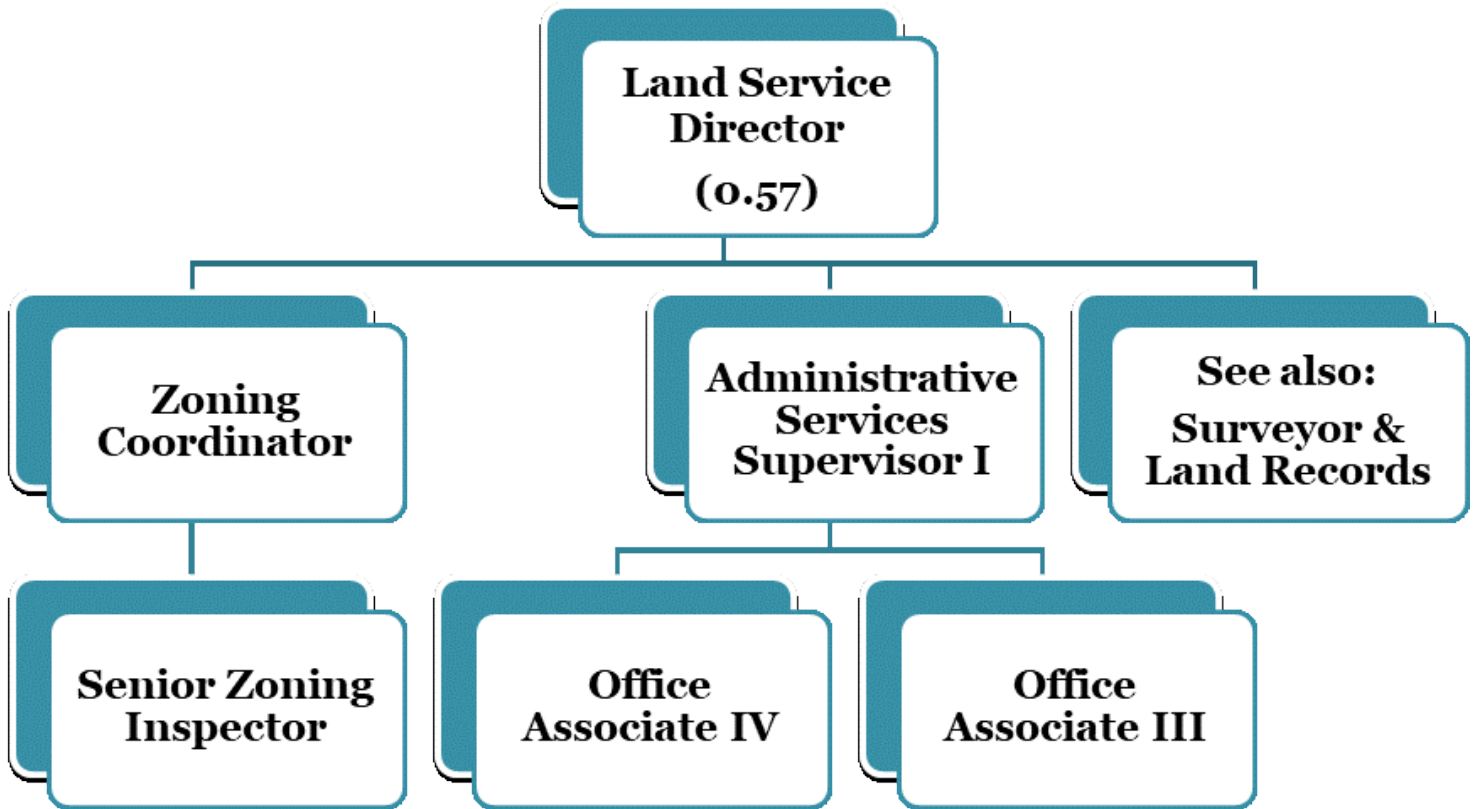
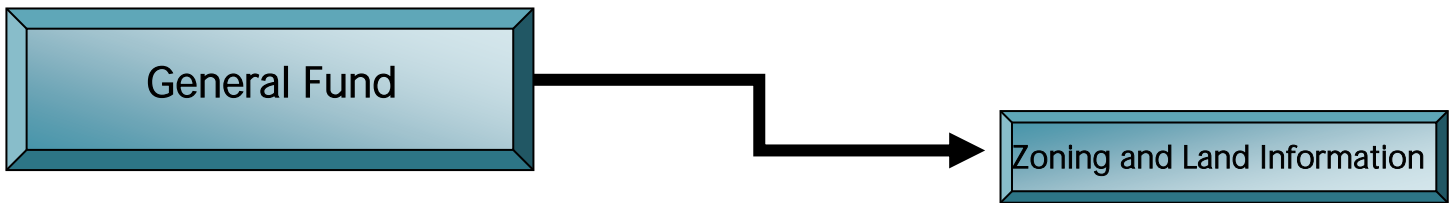
**COUNTY LOAN PROGRAM**

|         | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019*</u> | <u>2020*</u> |
|---------|-------------|-------------|-------------|--------------|--------------|
| Loans   | 0           | 0           | 1           | 1            | 1            |
| Dollars | \$0         | \$0         | \$7,500     | \$7,500      | \$7,500      |

\*\*\*2015-2018 No loan activity due to community development block grant.

**Additional Comments**

The Rural Housing Program is included with the duties of the Douglas County Zoning Office. The Land Services Director acts as the Director and the staff provides clerical and technical support.



**Full Time Equivalents**

| <u>Position</u>                      | 2020 |      |      | 2019 |      |      |
|--------------------------------------|------|------|------|------|------|------|
|                                      | FTE  | FT   | PT   | FTE  | FT   | PT   |
| Land Services Director*              | 0.57 | 1.00 |      | 0.57 | 1.00 |      |
| Zoning Coordinantor                  | 1.00 | 1.00 |      | 1.00 | 1.00 |      |
| Senior Zoning Inspector              | 1.00 | 1.00 |      | 1.00 | 1.00 |      |
| Administrative Services Supervisor I | 1.00 | 1.00 |      | 1.00 | 1.00 |      |
| Office Associate IV                  | 1.00 | 1.00 |      | 1.00 | 1.00 |      |
| Office Associate III                 | 1.00 | 1.00 |      | 1.00 | 1.00 |      |
| Totals                               | 5.57 | 6.00 | 0.00 | 5.57 | 6.00 | 0.00 |

\*The Land Services Director works 57% for the Zoning Department, 33% for Land Records, and 10% for the Surveyor.

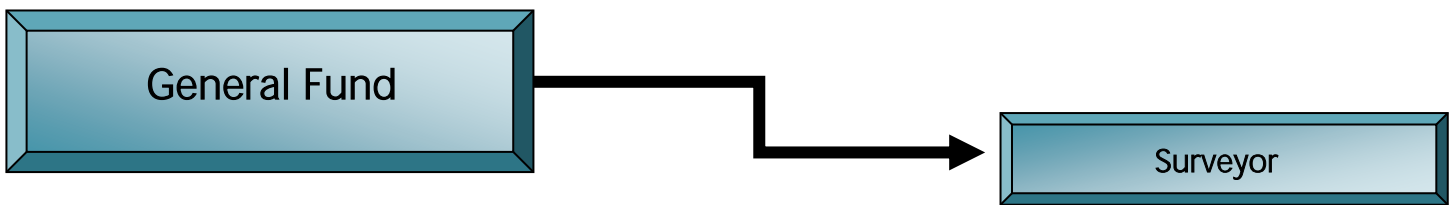
**DOUGLAS COUNTY, WISCONSIN  
Zoning and Land Information**

**BUDGET SUMMARY BY OBJECT**

|                                     | <b>2018<br/>Actual<br/>Amount</b> | <b>2019<br/>Amended<br/>Budget</b> | <b>2019<br/>8 Month<br/>Actual</b> | <b>2020<br/>Budget<br/>Amount</b> |
|-------------------------------------|-----------------------------------|------------------------------------|------------------------------------|-----------------------------------|
| <b>Revenues</b>                     |                                   |                                    |                                    |                                   |
| Intergovernmental Revenues          | \$ -                              | \$ -                               | \$ -                               | \$ -                              |
| Licenses & Permits                  | 167,055                           | 163,955                            | 113,365                            | 164,130                           |
| Public Charges For Services         | 1,702                             | 2,160                              | 597                                | 1,985                             |
| Intergovt. Charges For Services     | 696                               | 400                                | 8,891                              | 34,400                            |
| Miscellaneous Revenues              | 21                                | -                                  | -                                  | -                                 |
| Other Financing Sources             | -                                 | 31,500                             | -                                  | -                                 |
| <b>Revenues</b>                     | <b>169,474</b>                    | <b>198,015</b>                     | <b>122,853</b>                     | <b>200,515</b>                    |
| <b>Expenditures</b>                 |                                   |                                    |                                    |                                   |
| Personnel Services                  | 386,868                           | 439,088                            | 306,353                            | 469,097                           |
| Contractual Services                | 6,774                             | 19,510                             | 2,357                              | 38,833                            |
| Supplies & Expense                  | 19,037                            | 26,045                             | 13,780                             | 25,290                            |
| Fixed Charges                       | 2,514                             | 2,750                              | 2,751                              | 3,050                             |
| Department Allocation               | 12,171                            | 16,376                             | 10,920                             | 17,195                            |
| <b>Expenditures</b>                 | <b>427,364</b>                    | <b>503,769</b>                     | <b>336,162</b>                     | <b>553,465</b>                    |
| <b>Net Cost From Operations</b>     | <b>257,890</b>                    | <b>305,754</b>                     | <b>213,309</b>                     | <b>352,950</b>                    |
| Capital Outlay                      | 12,859                            | 5,000                              | -                                  | 5,000                             |
| <b>Net Cost With Capital Outlay</b> | <b>\$ 270,749</b>                 | <b>\$ 310,754</b>                  | <b>\$ 213,309</b>                  | <b>\$ 357,950</b>                 |

**OPERATING EXPENDITURES BY ACTIVITY**

| <b>Activity Description</b>                | <b>2018<br/>Actual<br/>Amount</b> | <b>2019<br/>Amended<br/>Budget</b> | <b>2019<br/>8 Month<br/>Actual</b> | <b>2020<br/>Budget<br/>Amount</b> |
|--|-----------------------------------|------------------------------------|------------------------------------|-----------------------------------|
| <b>Culture, Recreation &amp; Education</b> |                                   |                                    |                                    |                                   |
| Comprehensive Planning Grant               | \$ -                              | \$ 15,000                          | \$ 780                             | \$ -                              |
| <b>Conservation and Development</b>        |                                   |                                    |                                    |                                   |
| Rural Housing Authority                    | 456                               | 1,200                              | 508                                | 1,200                             |
| Zoning Administration                      | 419,951                           | 442,193                            | 280,002                            | 489,204                           |
| Zoning Board of Adjustment                 | 5,097                             | 5,225                              | 2,329                              | 5,225                             |
| Tax Information Officer                    | 1,861                             | 40,151                             | 52,543                             | 57,836                            |
| CDBG-Rural Housing                         | 99,708                            | -                                  | 664,923                            | -                                 |
| <b>Conservation and Development</b>        | <b>527,072</b>                    | <b>488,769</b>                     | <b>1,000,305</b>                   | <b>553,465</b>                    |
| <b>TOTAL</b>                               | <b>\$ 527,072</b>                 | <b>\$ 503,769</b>                  | <b>\$ 1,001,085</b>                | <b>\$ 553,465</b>                 |



**Mission**

The Surveyor oversees the County's remonumentation of the public land survey system (PLSS) and reviews plats and surveys filed by Professional Land Surveyors for conformance with Chapter 236 of the Wisconsin Statutes and the Douglas County Subdivision Ordinance. The Surveyor also is responsible for filing and indexing all public land survey records and maps of surveys.

In 2012, the Property Lister and Property Lister Assistant were relocated to the Land Information Office (Land Records-Zoning Department) and in 2016 the Property Lister cost centers were moved from the County Treasurer budget to the Surveyor budget. New for 2019, the Land Services Director will supervise the County Surveyor position.

**Goals**

The Surveyor is responsible for carrying out the duties prescribed by Wisconsin Statutes Section 59.45 and performing remonumentation of the public land survey system (PLSS).

The Real Property Lister coordinates the data received from the Register of Deeds, assessors, State of Wisconsin, and then uses that data to create accurate assessment rolls and tax statements.

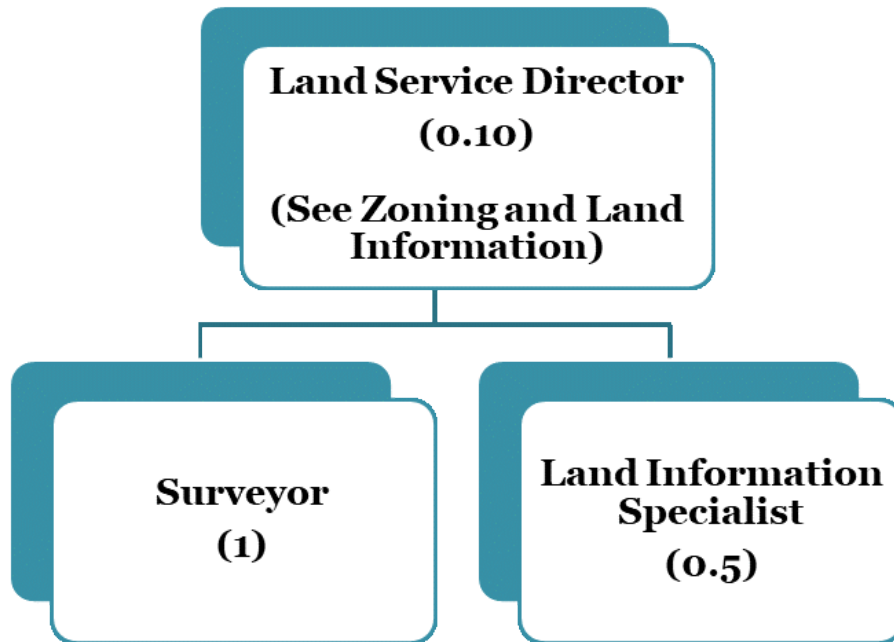
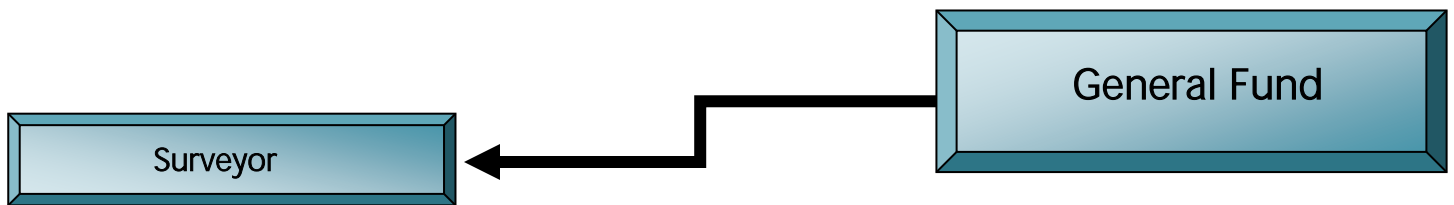
**Surveyor Responsibilities**

The Douglas County Surveyor is responsible for:

- Performing all duties required by Wisconsin Statutes Section 59.45, which includes perpetuation of corners that are in danger of being removed because of road construction or re-building
- Conducting field work as necessary to verify survey monuments, to make determinations in circumstances where there are conflicting survey records, and to assess future surveying needs within the County
- Assisting the general public regarding questions or problems concerning surveying and land boundaries
- Performing records search, field search, and re-establishment of a section or quarter-section corner when informed by public that a reference and/or corner monument has been disturbed or destroyed
- Filing and indexing all public land survey records and maps of surveys
- Reviewing certified surveys, preliminary and final county plats, and preliminary and final State plats to assure compliance with the Douglas County Land Subdivision Ordinance and to make recommendations to the County Zoning Coordinator and the Planning and Zoning Committee

**Additional Comments**

Personnel costs are partially reimbursed through Land Records modernization fees. The Surveyor is on a vehicle replacement program.

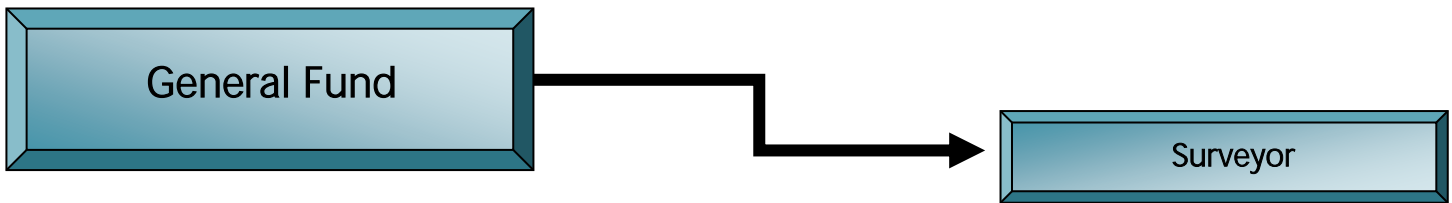


### Full Time Equivalents

| <u>Position</u>               | 2020 |      |      | 2019 |      |      |
|-------------------------------|------|------|------|------|------|------|
|                               | FTE  | FT   | PT   | FTE  | FT   | PT   |
| Land Services Director*       | 0.10 | 0.00 |      | 0.10 | 0.00 |      |
| Surveyor                      | 1.00 | 1.00 |      | 1.00 | 1.00 |      |
| Land Information Specialist** | 0.50 | 1.00 |      | 0.67 | 1.00 |      |
| Totals                        | 1.60 | 2.00 | 0.00 | 1.77 | 2.00 | 0.00 |

\* Land Services Director works 57% for the Zoning Department and 33% for Land Records.

\*\* Land Information Specialist works 50% for Land Records.



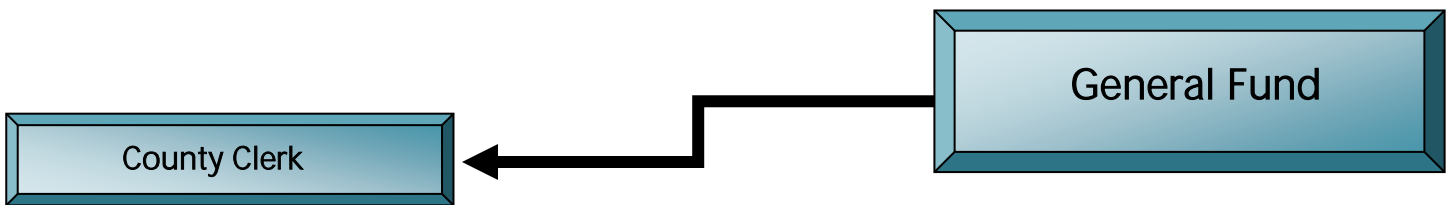
**DOUGLAS COUNTY, WISCONSIN  
BUDGET SUMMARY BY OBJECT  
Surveyor**

|                                     | 2018<br>Actual<br>Amount | 2019<br>Amended<br>Budget | 2019<br>8 Month<br>Actual | 2020<br>Budget<br>Amount |
|-------------------------------------|--------------------------|---------------------------|---------------------------|--------------------------|
| <b>Revenues</b>                     |                          |                           |                           |                          |
| Licenses & Permits                  | \$ 3,280                 | \$ 2,480                  | \$ 2,280                  | \$ 2,780                 |
| Public Charges For Services         | 162                      | 300                       | 110                       | 300                      |
| Intergovt. Charges For Services     | 9,740                    | -                         | 1,458                     | -                        |
| Other Financing Sources             | -                        | 27,000                    | -                         | 27,000                   |
| <b>Revenues</b>                     | <b>13,183</b>            | <b>29,780</b>             | <b>3,849</b>              | <b>30,080</b>            |
| <b>Expenditures</b>                 |                          |                           |                           |                          |
| Personnel Services                  | 181,003                  | 146,639                   | 104,144                   | 164,191                  |
| Contractual Services                | 36,563                   | 46,370                    | 3,012                     | 16,630                   |
| Supplies & Expense                  | 13,640                   | 16,355                    | 5,835                     | 16,455                   |
| Fixed Charges                       | 1,516                    | 1,600                     | 1,374                     | 1,600                    |
| Department Allocation               | 4,906                    | 6,211                     | 4,136                     | 6,522                    |
| <b>Expenditures</b>                 | <b>237,628</b>           | <b>217,175</b>            | <b>118,500</b>            | <b>205,398</b>           |
| <b>Net Cost From Operations</b>     | <b>224,445</b>           | <b>187,395</b>            | <b>114,651</b>            | <b>175,318</b>           |
| Capital Outlay                      | 6,669                    | 13,887                    | 27,222                    | 7,887                    |
| <b>Net Cost With Capital Outlay</b> | <b>\$ 231,114</b>        | <b>\$ 201,282</b>         | <b>\$ 141,873</b>         | <b>183,205</b>           |

**OPERATING EXPENDITURES BY ACTIVITY**

| Activity Description      | 2018<br>Actual<br>Amount | 2019<br>Amended<br>Budget | 2019<br>8 Month<br>Actual | 2020<br>Budget<br>Amount |
|---------------------------|--------------------------|---------------------------|---------------------------|--------------------------|
| <b>General Government</b> |                          |                           |                           |                          |
| Surveyor                  | \$ 113,961               | \$ 122,201                | \$ 74,084                 | \$ 126,385               |
| Assessment of Property    | \$ 1,693                 | \$ 2,425                  | \$ 356                    | \$ 2,425                 |
| Tax Lister-Real Estate    | \$ 95,975                | \$ 62,549                 | \$ 44,060                 | \$ 76,588                |
| Re-Monumentation          | 26,000                   | 30,000                    | -                         | -                        |
| <b>General Government</b> | <b>\$ 237,628</b>        | <b>\$ 217,175</b>         | <b>\$ 118,500</b>         | <b>\$ 205,398</b>        |





**Introduction**

The County Clerk is an elected Constitutional Officer, with specific statutory duties, as well as other county-assigned duties. Services provided are to both internal and external customers. The County Clerk is the Chief Election Official of the county and Secretary/Record Keeper of the County Board of Supervisors.

Other services provided include:

- Issuance of marriage licenses
- Acceptance of passport applications
- Maintaining inventory and sales of tax delinquent properties
- Development and maintenance of the Douglas County website
- Postage metering of outgoing county mail

**Mission**

The County Clerk's mission is to provide services to the County Board of Supervisors, county departments, and the general public in the areas of record keeping, land inventory and sales, licensing, elections, and central supply.

**Goals/Objectives**

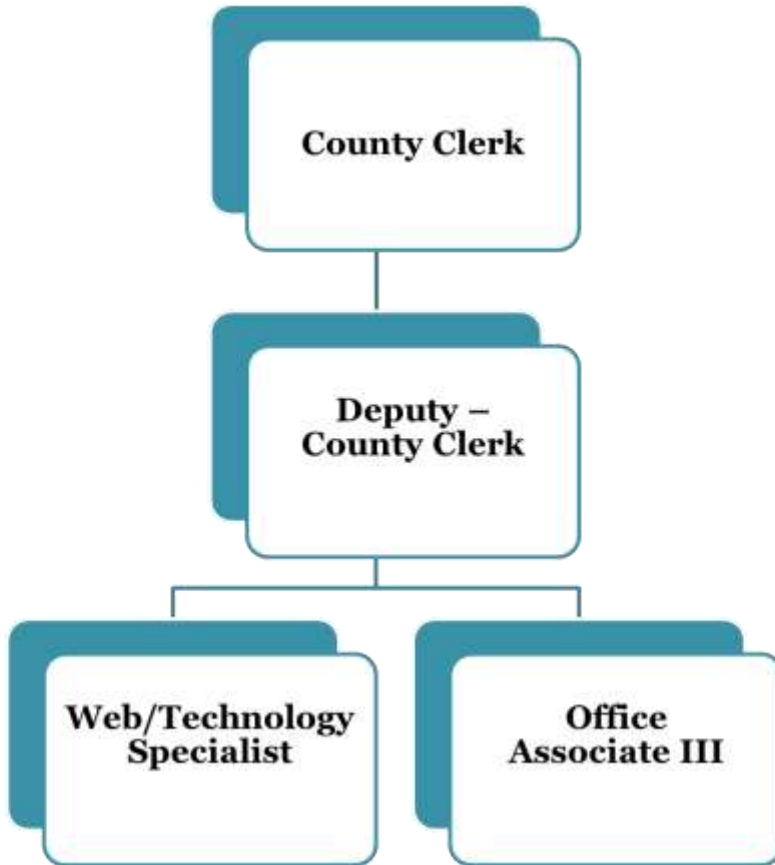
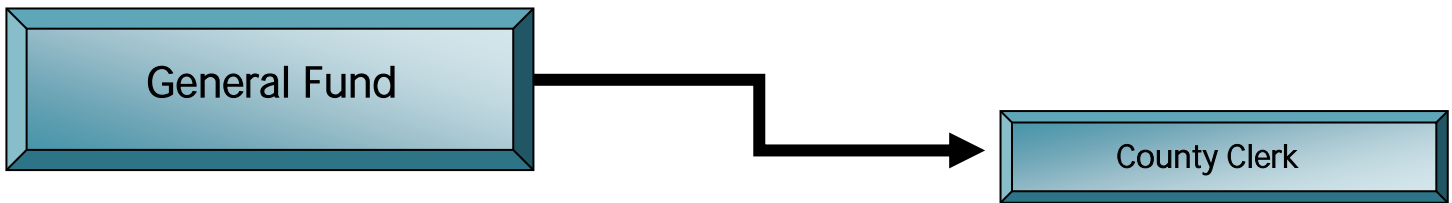
The following are goals/objectives for 2020 for the County Clerk’s Office.

- Goal 1:** Administer 3-4 elections.
- Goal 2:** Improve customer service.
- Goal 3:** Increase efficiencies.

**Performance Indicators**

|                                 | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018*</u> |
|---------------------------------|-------------|-------------|-------------|-------------|--------------|
| Marriage licenses issued        | 241         | 221         | 204         | 240         | 235          |
| Parcels set up for bidding      | 104         | 11          | 16          | 42          | 23           |
| Parcels acquired by tax deed    | 72          | 24          | 22          | 35          | 34           |
| County Board meetings           | 13          | 12          | 13          | 11          | 12           |
| County Board committee meetings | 110         | 87          | 96          | 117         | 109          |
| Elections                       | 3           | 1           | 4           | 2           | 4            |
| Passport applications accepted  | 365         | 346         | 496         | 287         | 408          |
| Passport photos taken           | 289         | 337         | 452         | 370         | 398          |
| Pieces of Mail Processed        | 88,318      | 95,953      | 93,324      | 96,375      | 93,048       |
| Number of Copies                | 200,669     | 156,371     | 155,475     | 144,878     | 158,023      |

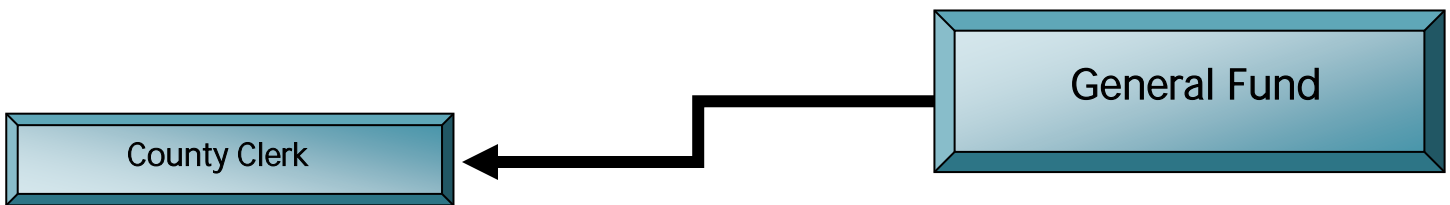
\* Estimated.



**Full Time Equivalents**

| <u>Position</u>            | 2020        |             |             | 2019        |             |             |
|----------------------------|-------------|-------------|-------------|-------------|-------------|-------------|
|                            | FTE         | FT          | PT          | FTE         | FT          | PT          |
| County Clerk               | 1.00        | 1.00        |             | 1.00        | 1.00        |             |
| Deputy - County Clerk*     | 0.80        | 1.00        |             | 0.80        | 1.00        |             |
| Web/Technology Specialist* | 0.80        | 1.00        |             | 0.80        | 1.00        |             |
| Office Associate III*      | 0.80        | 1.00        |             | 0.80        | 1.00        |             |
| Totals                     | <u>3.40</u> | <u>4.00</u> | <u>0.00</u> | <u>3.40</u> | <u>4.00</u> | <u>0.00</u> |

\* 0.60 of these positions are allocated to Central Supply.

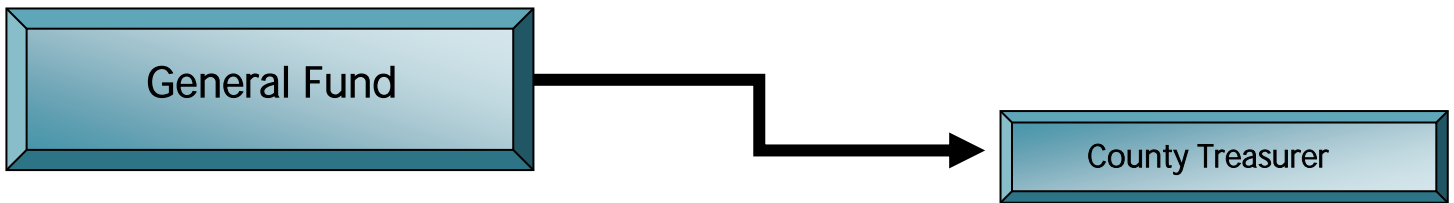


**DOUGLAS COUNTY, WISCONSIN  
BUDGET SUMMARY BY OBJECT  
County Clerk**

|                                 | <b>2018<br/>Actual<br/>Amount</b> | <b>2019<br/>Amended<br/>Budget</b> | <b>2019<br/>8 Month<br/>Actual</b> | <b>2020<br/>Budget<br/>Amount</b> |
|---------------------------------|-----------------------------------|------------------------------------|------------------------------------|-----------------------------------|
| <b>Revenues</b>                 |                                   |                                    |                                    |                                   |
| Licenses & Permits              | \$ 14,835                         | \$ 12,300                          | \$ 9,585                           | \$ 12,300                         |
| Public Charges For Services     | 18,375                            | 15,870                             | 12,636                             | 16,630                            |
| Intergovt. Charges For Services | 26,235                            | 34,480                             | 19,477                             | 34,690                            |
| Miscellaneous Revenues          | 38,339                            | 33,680                             | 55,708                             | 37,215                            |
| <b>Revenues</b>                 | <b>97,784</b>                     | <b>96,330</b>                      | <b>97,406</b>                      | <b>100,835</b>                    |
| <b>Expenditures</b>             |                                   |                                    |                                    |                                   |
| Personnel Services              | 233,587                           | 233,597                            | 157,971                            | 242,670                           |
| Contractual Services            | 19,248                            | 20,480                             | 8,160                              | 21,540                            |
| Supplies & Expense              | 44,483                            | 62,150                             | 32,460                             | 63,710                            |
| Fixed Charges                   | 1,312                             | 1,800                              | 1,275                              | 1,800                             |
| Department Allocation           | 7,677                             | 16,735                             | 11,160                             | 17,575                            |
| <b>Expenditures</b>             | <b>306,308</b>                    | <b>334,762</b>                     | <b>211,025</b>                     | <b>347,295</b>                    |
| <b>Net Cost From Operations</b> | <b>\$ 208,524</b>                 | <b>\$ 238,433</b>                  | <b>\$ 113,620</b>                  | <b>\$ 246,460</b>                 |

**OPERATING EXPENDITURES BY ACTIVITY**

| <b>Activity Description</b> | <b>2018<br/>Actual<br/>Amount</b> | <b>2019<br/>Amended<br/>Budget</b> | <b>2019<br/>8 Month<br/>Actual</b> | <b>2020<br/>Budget<br/>Amount</b> |
|-----------------------------|-----------------------------------|------------------------------------|------------------------------------|-----------------------------------|
| <b>General Government</b>   |                                   |                                    |                                    |                                   |
| County Ordinances           | \$ 3                              | \$ -                               | \$ 28                              | \$ -                              |
| County Clerk Administration | 250,560                           | 265,147                            | 174,854                            | 274,140                           |
| Election                    | 55,745                            | 69,615                             | 36,144                             | 73,155                            |
| <b>General Government</b>   | <b>\$ 306,308</b>                 | <b>\$ 334,762</b>                  | <b>\$ 211,025</b>                  | <b>\$ 347,295</b>                 |



**Introduction**

The Treasurer is a Constitutional Officer, elected every four years by the voters of Douglas County. The County Treasurer serves as the financial officer of the county, as defined by Wisconsin Statutes, and has the fiduciary responsibility to ensure the sound management of public funds by maximizing earnings, maintaining liquidity, and safekeeping all county funds.

**Mission**

The County Treasurer's mission is to provide quality service to the general public while collecting taxes, monitoring and taking action on tax delinquent property and answering questions regarding real estate matters; managing and disbursing county funds; informing the County Board of financial considerations.

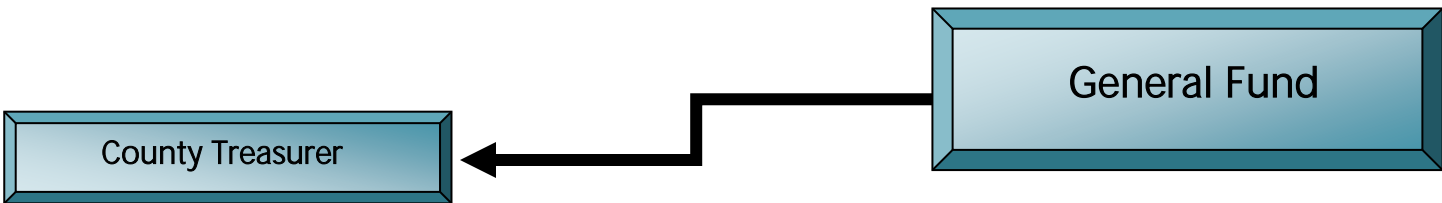
**Goals/Objectives**

- Goal 1:** Continue to seek out the most current and cost-effective technology to increase efficiency of staff as well as provide the highest quality of service available to our customers;
- Goal 2:** Implement available options to help minimize real property tax parcels from becoming delinquent, and motivate customers already in delinquent status to bring accounts current;
- Goal 3:** Continue to monitor investments assuring that the County is receiving the maximum return on all County funds;
- Goal 4:** Continue to explore options for improving the tax deed process.

**Performance Indicators**

|  | <u>2014</u> | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018*</u> |
|--|-------------|-------------|-------------|-------------|--------------|
| Tax statements                                   | 36,095      | 36,018      | 35,959      | 37,338      | 36,030       |
| Personal property statements                     | 1,440       | 1,404       | 1,377       | 1,377       | 1,209        |
| Parcels updated                                  | 14,158      | 48,498      | 31,000      | 35,000      | 19,000       |
| General receipts                                 | 2,401       | 2,432       | 2,475       | 2,393       | 2,300        |
| Municipalities provided with collection services | 20          | 20          | 20          | 20          | 20           |

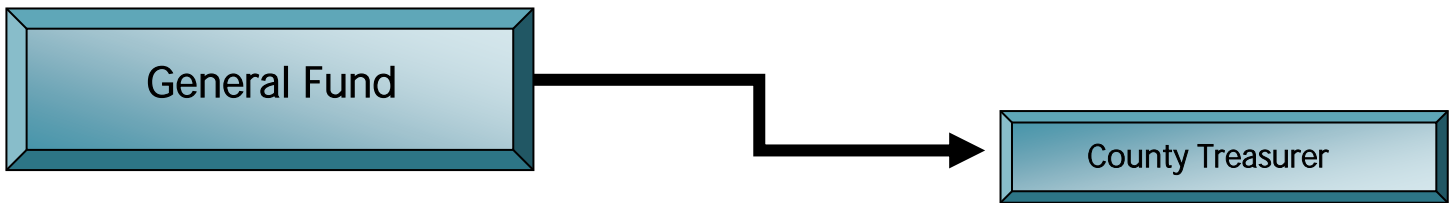
\* Estimated



**Full Time Equivalents**

| <u>Position</u>         | 2020 |      |      | 2019 |      |      |
|-------------------------|------|------|------|------|------|------|
|                         | FTE  | FT   | PT   | FTE  | FT   | PT   |
| Treasurer               | 1.00 | 1.00 |      | 1.00 | 1.00 |      |
| Deputy County Treasurer | 1.00 | 1.00 |      | 1.00 | 1.00 |      |
| Fiscal Specialist       | 1.00 | 1.00 |      | 1.00 | 1.00 |      |
| Totals                  | 3.00 | 3.00 | 0.00 | 3.00 | 3.00 | 0.00 |

Additional help is provided by the Zoning Office during the tax collection seasons in December, January and July.

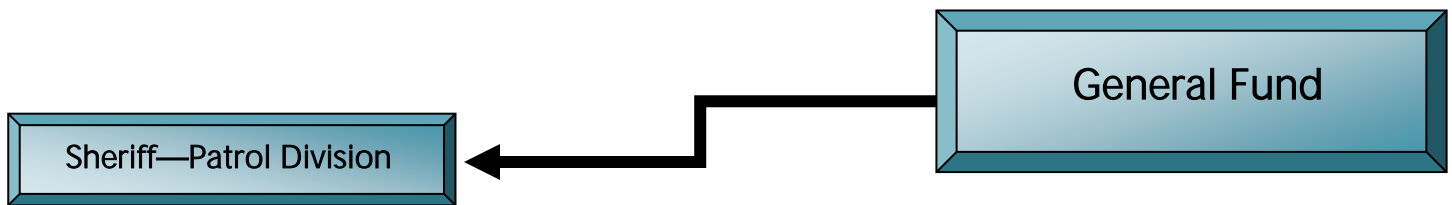


**DOUGLAS COUNTY, WISCONSIN  
BUDGET SUMMARY BY OBJECT  
County Treasurer**

|                                 | <b>2018<br/>Actual<br/>Amount</b> | <b>2019<br/>Amended<br/>Budget</b> | <b>2019<br/>8 Month<br/>Actual</b> | <b>2020<br/>Budget<br/>Amount</b> |
|---------------------------------|-----------------------------------|------------------------------------|------------------------------------|-----------------------------------|
| <b>Revenues</b>                 |                                   |                                    |                                    |                                   |
| Intergovernmental Revenues      | \$ 28,832                         | \$ 28,000                          | \$ 30,370                          | \$ 33,100                         |
| Public Charges For Services     | 31,194                            | 24,000                             | 19,717                             | 24,000                            |
| Intergovt. Charges For Services | 13,053                            | 12,000                             | 37                                 | 12,000                            |
| Miscellaneous Revenues          | 5,730                             | -                                  | -                                  | 3,786                             |
| Other Financing Sources         | -                                 | -                                  | -                                  | -                                 |
| <b>Revenues</b>                 | <b>78,809</b>                     | <b>64,000</b>                      | <b>50,123</b>                      | <b>72,886</b>                     |
| <b>Expenditures</b>             |                                   |                                    |                                    |                                   |
| Personnel Services              | 205,453                           | 198,777                            | 141,356                            | 206,063                           |
| Contractual Services            | 14,574                            | 19,020                             | 2,336                              | 19,020                            |
| Supplies & Expense              | 12,600                            | 14,400                             | 4,750                              | 14,550                            |
| Fixed Charges                   | 17,915                            | 19,200                             | 18,560                             | 19,200                            |
| Grants & Contributions          | (911)                             | -                                  | -                                  | -                                 |
| Department Allocation           | 27,767                            | 29,000                             | 19,336                             | 30,450                            |
| <b>Expenditures</b>             | <b>277,398</b>                    | <b>280,397</b>                     | <b>186,338</b>                     | <b>289,283</b>                    |
| <b>Net Cost From Operations</b> | <b>\$ 198,589</b>                 | <b>\$ 216,397</b>                  | <b>\$ 136,215</b>                  | <b>\$ 216,397</b>                 |

**OPERATING EXPENDITURES BY ACTIVITY**

| <b>Activity Description</b> | <b>2018<br/>Actual<br/>Amount</b> | <b>2019<br/>Amended<br/>Budget</b> | <b>2019<br/>8 Month<br/>Actual</b> | <b>2020<br/>Budget<br/>Amount</b> |
|-----------------------------|-----------------------------------|------------------------------------|------------------------------------|-----------------------------------|
| <b>General Government</b>   |                                   |                                    |                                    |                                   |
| County Treasurer            | \$ 265,398                        | \$ 264,397                         | \$ 186,338                         | \$ 273,283                        |
| Treasurer-Abstractor        | \$ 12,000                         | \$ 16,000                          | \$ -                               | \$ 16,000                         |
| <b>General Government</b>   | <b>\$ 277,398</b>                 | <b>\$ 280,397</b>                  | <b>\$ 186,338</b>                  | <b>\$ 289,283</b>                 |



**Vision Statement**

The Douglas County Sheriff's Office will be the premier law enforcement agency setting the standard for excellence. We are committed to those we serve while remaining focused on our guiding principles, life-long learning, and professional growth.

**Mission**

It is the mission of the Douglas County Sheriff's Office to improve the quality of life in our community. We will do this in partnership with the community by reducing crime, reducing the fear of crime, and protecting life and property. We will create a safe environment in which to live, work, and visit by maintaining order and enforcing laws, educating and regulating traffic, and incarcerating and rehabilitating offenders.

**Guiding Principles**

In order to achieve our vision and fulfill our mission, our guiding principles will assist us in determining what the right thing to do is. Members of the Douglas County Sheriff's Office will take **PRIDE** in everything they do:

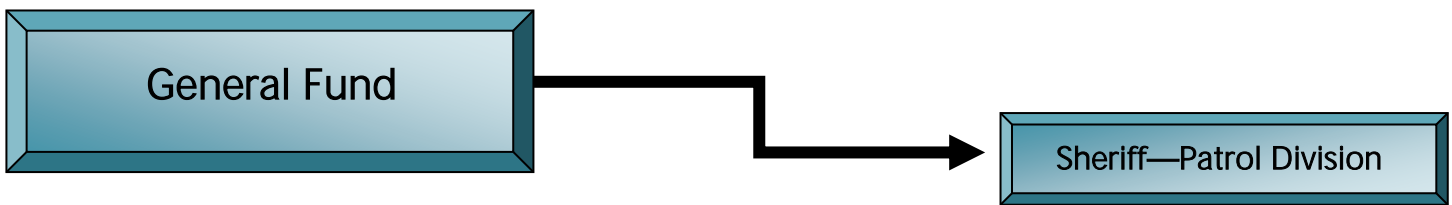
- **Professionalism** – in our actions, conduct and job performance, constantly striving for ever-rising standards.
- **Respect** – for all citizens, each other, and differing points of view, regardless of age, race, gender, appearance, individual beliefs, or lifestyles.
- **Integrity** – truthful, honest, and deserving of trust. Ethical. Being guided by the concept of fundamental fairness in everything we do. Doing what is right, for the right reasons.
- **Dedication** – to the organization, each other, our families, and the citizens we serve. Unquestionable work ethic.
- **Excellence** – in everything we do. Seeking to improve and excel, always.

Members of the Douglas County Sheriff's Office are encouraged to make a positive difference in fulfilling the organization's mission. Before taking action or making a decision, members should ask themselves these questions:

- Is it the right thing for the community?
- Is it the right thing for the organization?
- Does it achieve the organization's vision?
- Does it achieve the organization's mission?
- Does it uphold the organization's guiding principles?
- Is it legal and ethical?
- Is it something I am willing to be accountable for?

If answers to all these questions are yes, employees should not need to ask permission – they should **JUST DO IT!**

Only by conducting ourselves within the bounds of our guiding principles and the organization's mission are we truly empowered to function as a premier, visionary, law enforcement agency.



**Goals/Objectives**

**Goal 1:** Increase patrol presence throughout the county.

**Goal 2:** Reduce crime, fear of crime and protect life and property by enhancing existing programs and developing new programs in the areas of sex offender accountability, warrant accountability, internet and computer crimes, and drug-related crimes.

**Goal 3:** Recruit and hire new patrol deputies to fill shortages due to retirements.

**Performance Measures**

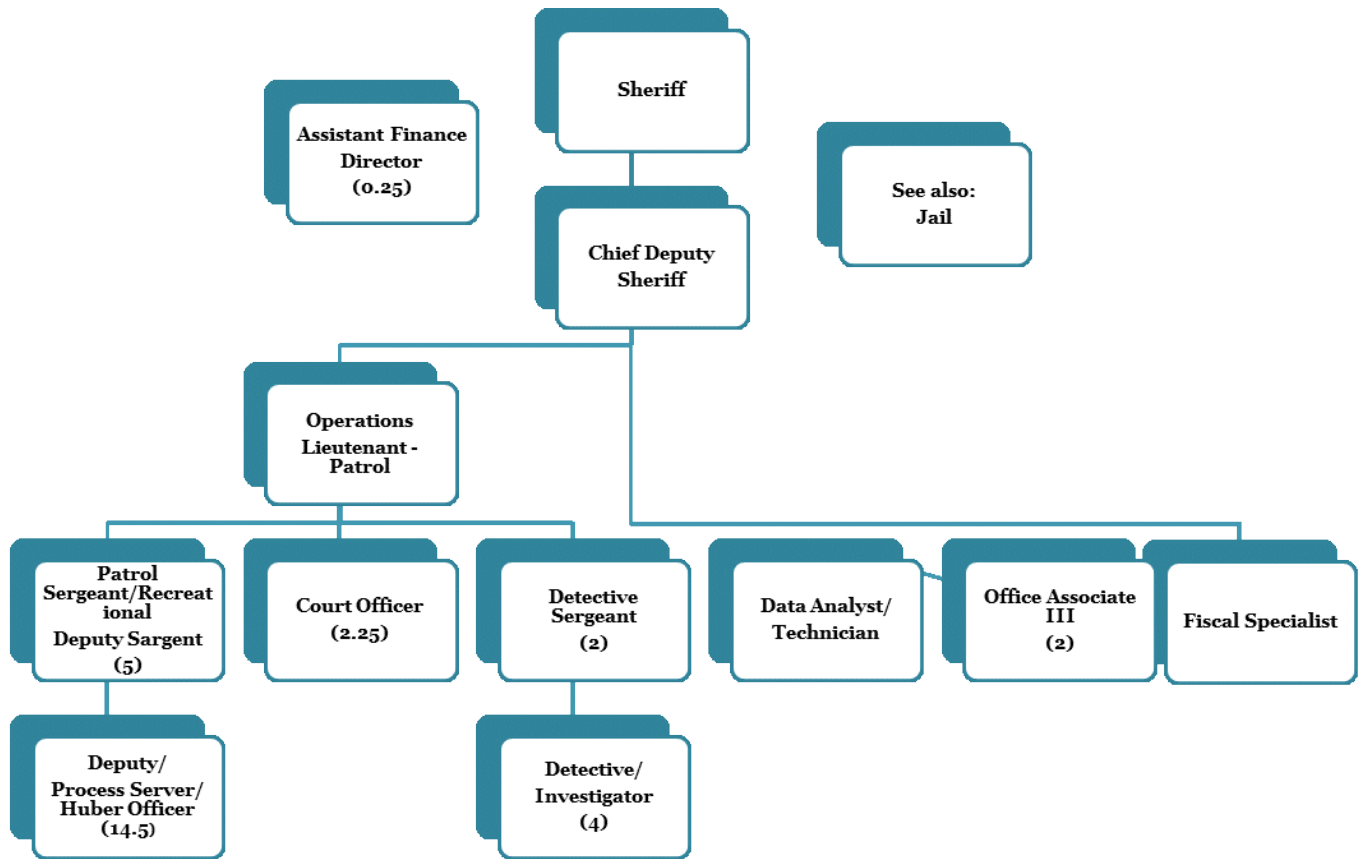
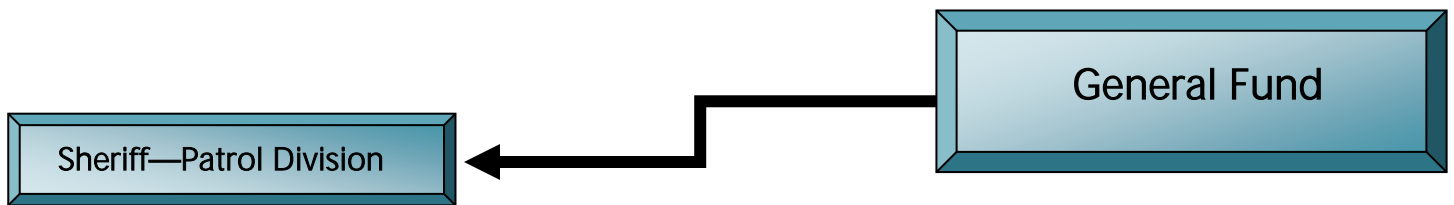
| Performance Indicators | 2015  | 2016  | 2017  | 2018  | 2019         |
|------------------------|-------|-------|-------|-------|--------------|
| Arrests Made           | 534   | 427   | 649   | 647   | 320* 550**   |
| Warrants Issued        | 1,434 | 1,335 | 842   | 640   | 305* 600**   |
| Citations Issued       | 627   | 476   | 514   | 451   | 278* 556**   |
| Warrants Served        | 1,517 | 1,303 | 1,418 | 2,685 | 760* 1,320** |

| Civil Process/Paper Service | 2015  | 2016  | 2017 | 2018  | 2019         |
|-----------------------------|-------|-------|------|-------|--------------|
| Total Papers Processed      | 1,119 | 1,104 | 998  | 1,424 | 725* 1,242** |
| Restraining Orders          | 121   | 92    | 103  | 78    | 48* 83**     |
| Sheriff Sale Postings       | 94    | 72    | 62   | 65    | 29* 60**     |
| Sheriff Sales               | 58    | 47    | 42   | 50    | 25* 45**     |
| Cancelled Sales             | 36    | 25    | 20   | 12    | 5* 10**      |

*\*Actual as of July 31, 2019*

*\*\*Estimated for rest of 2019*





### Full Time Equivalents

| <u>Position</u>                      | 2020         |              |             | 2019         |              |             |
|--------------------------------------|--------------|--------------|-------------|--------------|--------------|-------------|
|                                      | FTE          | FT           | PT          | FTE          | FT           | PT          |
| Sheriff                              | 1.00         | 1.00         |             | 1.00         | 1.00         |             |
| Chief Deputy Sheriff                 | 1.00         | 1.00         |             | 1.00         | 1.00         |             |
| Assistant Finance Director*          | 0.25         |              |             | 0.25         |              |             |
| Operations Lieutenant - Patrol       | 1.00         | 1.00         |             | 1.00         | 1.00         |             |
| Detective Lieutenant                 |              |              |             | 1.00         | 1.00         |             |
| Detective Sergeant                   | 2.00         | 2.00         |             | 1.00         | 1.00         |             |
| Detective/Investigator               | 4.00         | 4.00         |             | 4.00         | 4.00         |             |
| Patrol Sergeant                      | 4.00         | 4.00         |             | 4.00         | 4.00         |             |
| Recreational Officer/Patrol Sergeant | 1.00         | 1.00         |             | 1.00         | 1.00         |             |
| Deputy/Process Server/Huber Officer  | 15.50        | 15.00        | 6.00        | 15.50        | 15.00        | 6.00        |
| Court Officer                        | 2.25         | 2.00         | 1.00        | 2.25         | 2.00         | 1.00        |
| Data Analyst/Technician              | 1.00         | 1.00         |             | 1.00         | 1.00         |             |
| Fiscal Specialist                    | 1.00         | 1.00         |             | 1.00         | 1.00         |             |
| Office Associate III                 | 2.00         | 2.00         |             | 2.00         | 2.00         |             |
| <b>Totals</b>                        | <b>36.00</b> | <b>35.00</b> | <b>7.00</b> | <b>36.00</b> | <b>35.00</b> | <b>7.00</b> |

\*Assistant Finance Director works 25% of the time for the Sheriff's Department.

# General Fund

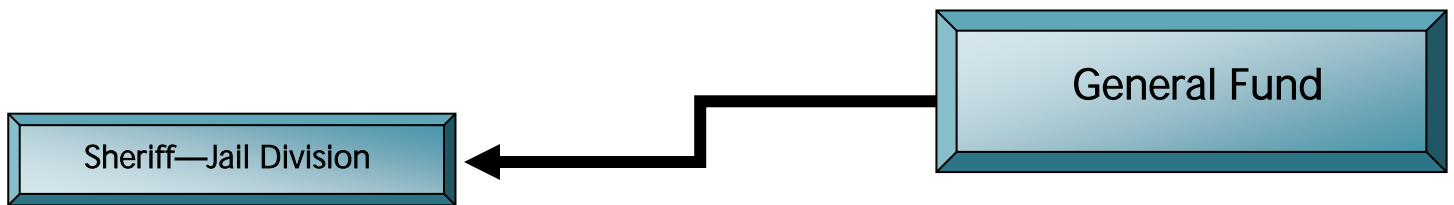
# Sheriff—Patrol Division

## DOUGLAS COUNTY, WISCONSIN BUDGET SUMMARY BY OBJECT Sheriff - Patrol Division

|                                     | 2018<br>Actual<br>Amount | 2019<br>Amended<br>Budget | 2019<br>8 Month<br>Actual | 2020<br>Budget<br>Amount |
|-------------------------------------|--------------------------|---------------------------|---------------------------|--------------------------|
| <b>Revenues</b>                     |                          |                           |                           |                          |
| Intergovernmental Revenues          | \$ 198,866               | \$ 176,594                | \$ 109,367                | \$ 178,594               |
| Fines Forfeits & Penalties          | 47,275                   | 50,000                    | 35,032                    | 50,000                   |
| Public Charges For Services         | 41,225                   | 63,000                    | 25,273                    | 61,000                   |
| Intergovt. Charges For Services     | 151,884                  | 110,500                   | 111,493                   | 150,500                  |
| Miscellaneous Revenues              | 60,916                   | 61,500                    | 16,585                    | 61,500                   |
| <b>Revenues</b>                     | <b>500,167</b>           | <b>461,594</b>            | <b>297,751</b>            | <b>501,594</b>           |
| <b>Expenditures</b>                 |                          |                           |                           |                          |
| Personnel Services                  | 3,455,852                | 3,767,669                 | 2,443,044                 | 3,859,097                |
| Contractual Services                | 276,200                  | 253,694                   | 140,854                   | 253,694                  |
| Supplies & Expense                  | 289,181                  | 394,904                   | 303,560                   | 304,850                  |
| Fixed Charges                       | 58,289                   | 61,330                    | 53,361                    | 61,330                   |
| Grants & Contributions              | -                        | 200                       | 10                        | 200                      |
| Department Allocation               | 102,899                  | 100,000                   | 69,419                    | 100,000                  |
| <b>Expenditures</b>                 | <b>4,182,420</b>         | <b>4,577,797</b>          | <b>3,010,247</b>          | <b>4,579,171</b>         |
| <b>Net Cost From Operations</b>     | <b>3,682,254</b>         | <b>4,116,203</b>          | <b>2,712,496</b>          | <b>4,077,577</b>         |
| Capital Outlay                      | 150,149                  | 150,000                   | 132,852                   | 150,000                  |
| <b>Net Cost With Capital Outlay</b> | <b>\$ 3,832,403</b>      | <b>\$ 4,266,203</b>       | <b>\$ 2,845,348</b>       | <b>\$ 4,227,577</b>      |

## OPERATING EXPENDITURES BY ACTIVITY

| Activity Description              | 2018<br>Actual<br>Amount | 2019<br>Amended<br>Budget | 2019<br>8 Month<br>Actual | 2020<br>Budget<br>Amount |
|-----------------------------------|--------------------------|---------------------------|---------------------------|--------------------------|
| <b>Public Safety</b>              |                          |                           |                           |                          |
| Bailiff-Sheriff Department        | \$ 155,159               | \$ 229,906                | \$ 101,752                | \$ 236,060               |
| Administration-Sheriff Department | 774,182                  | 921,537                   | 622,249                   | 841,951                  |
| Patrol-Sheriff                    | 1,886,953                | 1,962,168                 | 1,342,873                 | 2,092,121                |
| RANGE TRAINING-Sheriff            | 24,036                   | 37,576                    | 11,417                    | 37,576                   |
| SRT-Spec Resp Team-Sheriff        | 67,633                   | 61,722                    | 57,453                    | 61,722                   |
| Recreational Officer              | 106,582                  | 116,542                   | 83,704                    | 120,311                  |
| DNR ATV Grant-Sheriff             | 128,224                  | 72,000                    | 84,000                    | 111,000                  |
| Criminal Invest.-Sheriff          | 351,609                  | 452,182                   | 250,524                   | 366,436                  |
| ICAC Task Force-Sheriff           | 116,041                  | 128,744                   | 6,901                     | 107,810                  |
| CART-Child Abduction Res          | 2,247                    | 4,500                     | 182                       | 4,500                    |
| Transport/Prisoner-Sheriff        | 70,843                   | 75,541                    | 63,905                    | 76,055                   |
| Vehicle Maint.-Sheriff            | 145,512                  | 150,000                   | 117,784                   | 150,000                  |
| DNR Snowmobile Grant-Sheriff      | 20,164                   | 34,050                    | 42,384                    | 32,050                   |
| Boat Patrol-Sheriff Dept          | 19,953                   | 13,350                    | 24,654                    | 16,350                   |
| Click It-Don't Risk It            | -                        | 1,000                     | -                         | 1,000                    |
| K9 Unit Trust Account             | 740                      | 2,000                     | 1,502                     | 2,000                    |
| Drug Investigation-Sheriff        | 220,488                  | 232,985                   | 149,299                   | 240,235                  |
| Sheriff-NACU Grant                | 79,762                   | 81,994                    | 45,661                    | 81,994                   |
| Mutual Aid                        | 12,294                   | -                         | -                         | -                        |
| Too Good For Drugs                | -                        | -                         | -                         | -                        |
| <b>Public Safety</b>              | <b>\$ 4,182,420</b>      | <b>\$ 4,577,797</b>       | <b>\$ 3,010,247</b>       | <b>\$ 4,579,171</b>      |



**Mission**

To provide a county jail that is safe and secure for staff, visitors, and inmates, to meet or exceed the standards established by Department of Corrections 350, and to provide opportunities and programs for inmates to improve themselves or their situations.

**Operational Philosophy**

It is the responsibility of the Douglas County Jail to provide high-quality correctional services by trained corrections officers that are professional and respectful while operating in a safe, cost-effective manner.

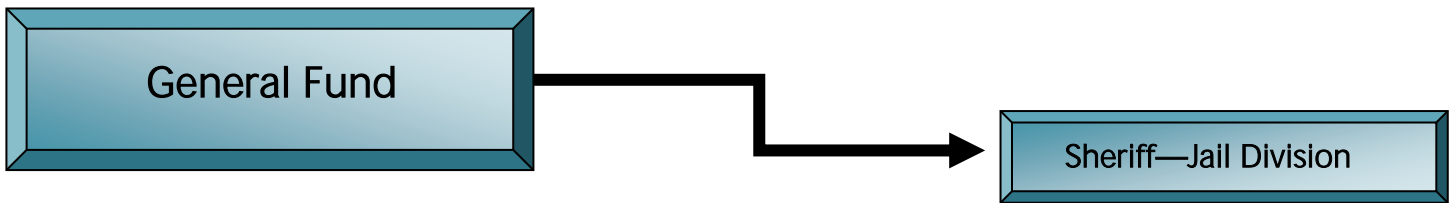
**Goals**

- Goal 1:** Review current jail policy to ensure that recent updates and law changes are included.
- Goal 2:** Implement a schedule for general building maintenance and explore a plan to fund the replacement of larger, more expensive items. (Equipment Replacement Fund)
- Goal 3:** Develop a plan to replace obsolete video recording and surveillance equipment to improve the overall safety and security of the facility for officers and inmates.
- Goal 4:** Develop a plan to replace the outdated ESS (Electronic Security System) that controls doors both inside, and outside, the jail facility.
- Goal 5:** Collaborate with the State Jail Inspector to adopt best practices for overall compliance with State and Federal laws.

**Performance Measures**

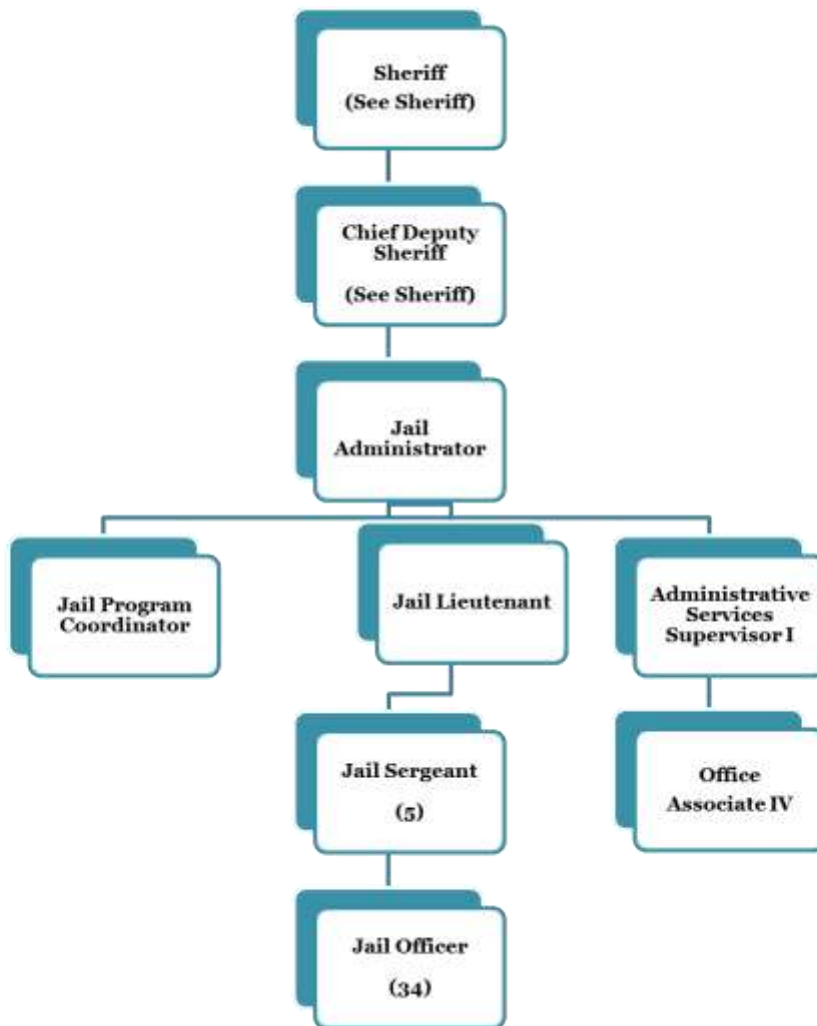
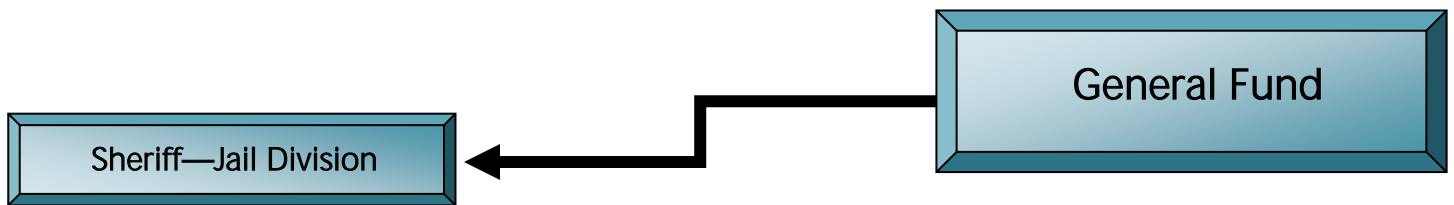
|                           | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019*</u> |
|---------------------------|-------------|-------------|-------------|-------------|--------------|
| Adult Admissions:         | 3,077       | 2,827       | 3,384       | 2,640       | 1,733        |
| Average Daily Population: | 173         | 183         | 185         | 179         | 160          |

*\*Year to date as of August 29, 2019*



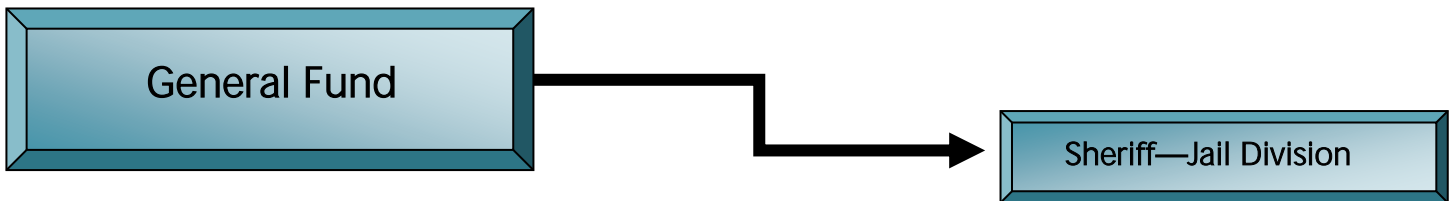
**Accomplishments**

- Reviewed and implemented changes to the field training program for new jail officers.
- Reviewed and updated Huber rules and payments.
- Updated automated law library to ensure inmates have access to current laws.
- Reviewed inspection and maintenance schedule for cleaning and routine maintenance.



**Full Time Equivalents**

| <u>Position</u>                      | 2020  |       |      | 2019  |       |      |
|--------------------------------------|-------|-------|------|-------|-------|------|
|                                      | FTE   | FT    | PT   | FTE   | FT    | PT   |
| Jail Administrator                   | 1.00  | 1.00  |      | 1.00  | 1.00  |      |
| Jail Lieutenant                      | 1.00  | 1.00  |      | 1.00  | 1.00  |      |
| Jail Program Coordinator             | 1.00  | 1.00  |      | 1.00  | 1.00  |      |
| Jail Sergeant                        | 5.00  | 5.00  |      | 5.00  | 5.00  |      |
| Administrative Services Supervisor I | 1.00  | 1.00  |      | 1.00  | 1.00  |      |
| Jail Officer                         | 34.00 | 34.00 |      | 34.00 | 34.00 |      |
| Office Associate IV                  | 1.00  | 1.00  |      | 1.00  | 1.00  |      |
| Totals                               | 44.00 | 44.00 | 0.00 | 44.00 | 44.00 | 0.00 |

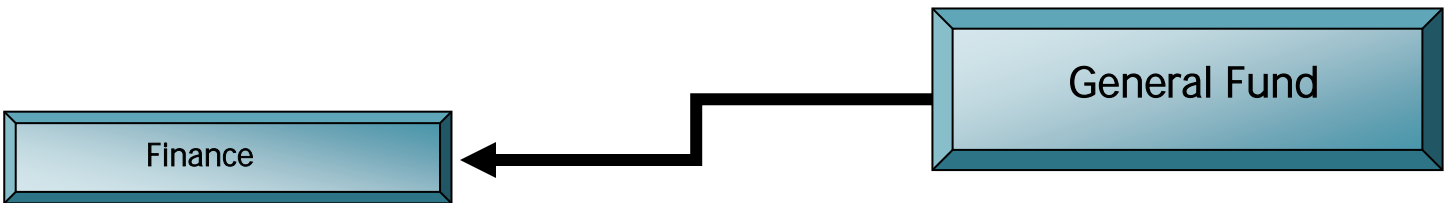


**BUDGET SUMMARY BY OBJECT**  
**Sheriff - Jail Division**

|                                     | <b>2018<br/>Actual<br/>Amount</b> | <b>2019<br/>Amended<br/>Budget</b> | <b>2019<br/>8 Month<br/>Actual</b> | <b>2020<br/>Budget<br/>Amount</b> |
|-------------------------------------|-----------------------------------|------------------------------------|------------------------------------|-----------------------------------|
| <b>Revenues</b>                     |                                   |                                    |                                    |                                   |
| Intergovernmental Revenues          | \$ 162,480                        | \$ 93,000                          | \$ 52,413                          | \$ 108,000                        |
| Fines Forfeits & Penalties          | 45,618                            | 50,000                             | 40,173                             | 50,000                            |
| Public Charges For Services         | 327,894                           | 350,600                            | 191,576                            | 350,600                           |
| Intergovt. Charges For Services     | 568,626                           | 647,422                            | 333,161                            | 632,422                           |
| Miscellaneous Revenues              | 1,033                             | 1,000                              | 434                                | 1,000                             |
| <b>Revenues</b>                     | <b>1,105,651</b>                  | <b>1,142,022</b>                   | <b>617,759</b>                     | <b>1,142,022</b>                  |
| <b>Expenditures</b>                 |                                   |                                    |                                    |                                   |
| Personnel Services                  | 3,579,452                         | 3,514,793                          | 2,261,378                          | 3,519,375                         |
| Contractual Services                | 1,073,255                         | 1,028,500                          | 687,592                            | 1,068,500                         |
| Supplies & Expense                  | 206,935                           | 165,425                            | 113,814                            | 165,425                           |
| Fixed Charges                       | 25,656                            | 30,000                             | 22,041                             | 30,000                            |
| Grants & Contributions              | 450                               | -                                  | 328                                | -                                 |
| Department Allocation               | 491,917                           | 452,000                            | 334,132                            | 475,000                           |
| <b>Expenditures</b>                 | <b>5,377,665</b>                  | <b>5,190,718</b>                   | <b>3,419,285</b>                   | <b>5,258,300</b>                  |
| <b>Net Cost From Operations</b>     | <b>4,272,014</b>                  | <b>4,048,696</b>                   | <b>2,801,527</b>                   | <b>4,116,278</b>                  |
| Capital Outlay                      | 16,287                            | 25,000                             | 18,392                             | 25,000                            |
| <b>Net Cost With Capital Outlay</b> | <b>\$ 4,288,301</b>               | <b>\$ 4,073,696</b>                | <b>\$ 2,819,919</b>                | <b>\$ 4,141,278</b>               |

**OPERATING EXPENDITURES BY ACTIVITY**

| <b>Activity Description</b> | <b>2018<br/>Actual<br/>Amount</b> | <b>2019<br/>Amended<br/>Budget</b> | <b>2019<br/>8 Month<br/>Actual</b> | <b>2020<br/>Budget<br/>Amount</b> |
|-----------------------------|-----------------------------------|------------------------------------|------------------------------------|-----------------------------------|
| <b>Public Safety</b>        |                                   |                                    |                                    |                                   |
| Jail Administration         | \$ 2,190,212                      | \$ 2,109,919                       | \$ 1,426,562                       | \$ 2,214,196                      |
| Jail Assessment             | 36,406                            | 25,000                             | 16,267                             | 25,000                            |
| Jail Operations Juvenile    | 37,335                            | 50,000                             | 49,640                             | 50,000                            |
| Jail Food Preparation       | 432,155                           | 402,000                            | 248,776                            | 422,000                           |
| Jail Operations             | 2,681,557                         | 2,603,799                          | 1,678,041                          | 2,547,104                         |
| <b>Public Safety</b>        | <b>\$ 5,377,665</b>               | <b>\$ 5,190,718</b>                | <b>\$ 3,419,285</b>                | <b>\$ 5,258,300</b>               |



**Introduction**

The Finance Department maintains the County’s financial records in accordance with Generally Accepted Accounting Principles and Government Accounting, Auditing and Financial Reporting guidelines. The Department provides financial reporting and management services essential to the effective operation of County government. Additional responsibilities include internal auditing services, financial policies and procedures, fixed asset and inventory tracking, coordination with the County’s contracted providers of recycling services and aging services, processing the County’s accounts payable and payroll, assisting the Administrator with the annual budget process, the bonding process and ensuring the County’s bond ratings are maintained.

**Mission**

The Douglas County Finance Department’s mission is to develop, implement and administer an efficient financial system to provide timely, accurate, clear and complete information and support to other County departments, County Board of Supervisors and the community at large.

**Goals**

- Goal 1:** To direct an accurate and timely financial reporting process that results in the Government Finance Officer Association’s Certificate of Excellence in Financial Reporting Achievement and an unqualified audit opinion.
- Goal 2:** Review and update, if necessary, Douglas County Financial policies.
- Goal 3:** Coordinate training for fiscal staff.

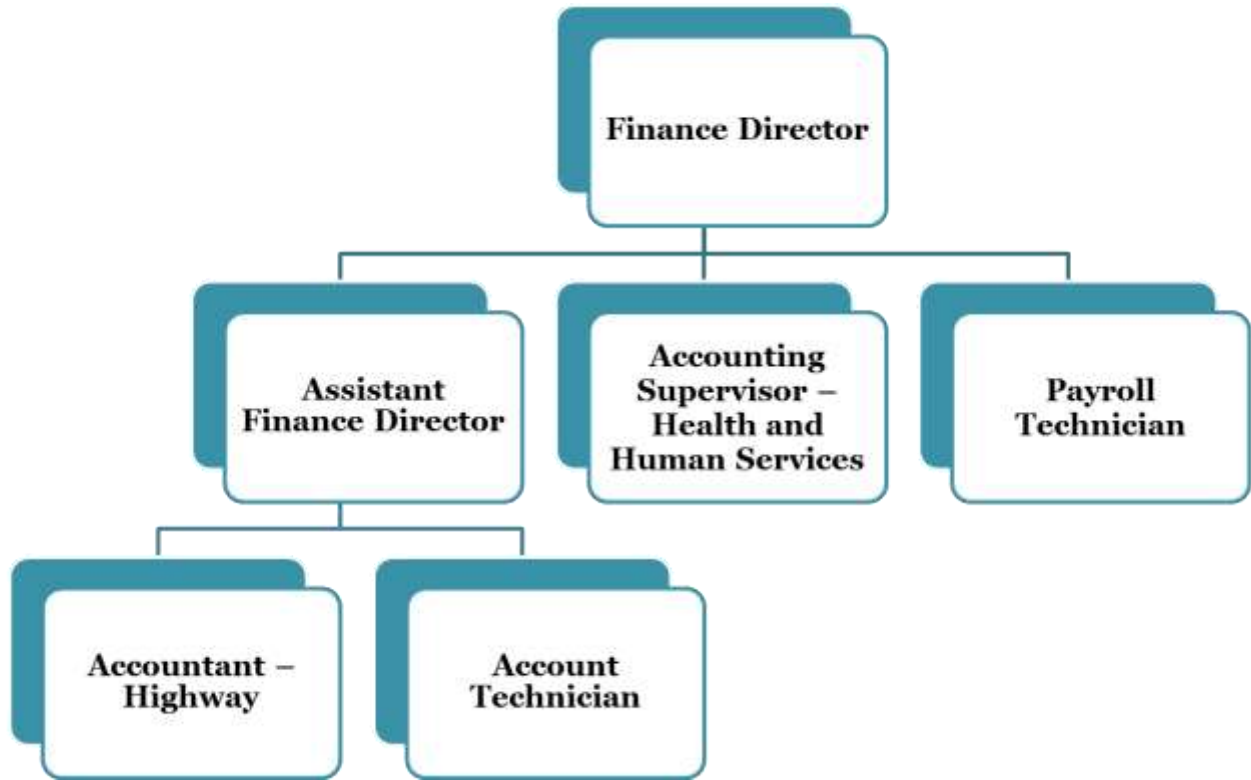
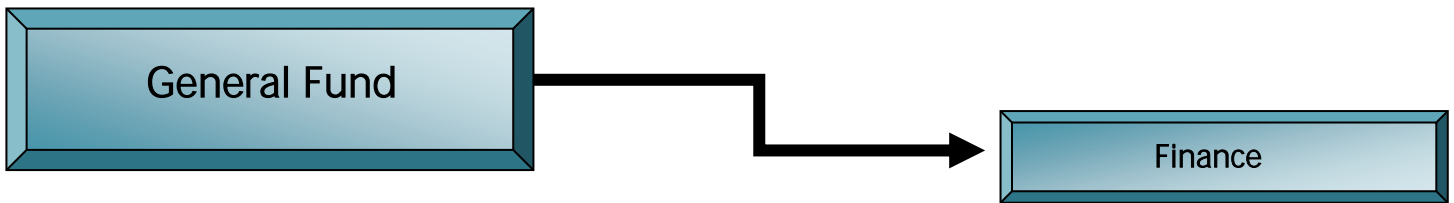
**Performance Indicators**

| <b><u>Accounting System</u></b>                                     | <b><u>2015</u></b> | <b><u>2016</u></b> | <b><u>2017</u></b> | <b><u>2018</u></b> | <b><u>2019*</u></b> |
|---|--------------------|--------------------|--------------------|--------------------|---------------------|
| Government Finance Officers Association (GFOA)                      |                    |                    |                    |                    |                     |
| Certificate of Achievement for Excellence<br>in Financial Reporting | 1                  | 1                  | 1                  | 1                  | 1                   |
| Distinguished Budget Presentation Award                             | 1                  | 1                  | 1                  | 1                  | 1                   |
| <b><u>Accounts Payable</u></b>                                      |                    |                    |                    |                    |                     |
| General Checks Issued   | 6,403              | 6,482              | 6,587              | 7,113              | 6,500               |
| Electronic Payments (Direct Deposit)                                | 3,560              | 3,457              | 3,017              | 2,955              | 3,200               |
| <b><u>Payroll System</u></b>  |                    |                    |                    |                    |                     |
| Number of Employees   | 370                | 375                | 367                | 386                | 375                 |
| Payroll Paper Checks per year                                       | 190                | 176                | 143                | 105                | 75                  |
| Payroll Auto Deposits per year                                      | 8,054              | 8,009              | 8,032              | 8,135              | 8,125               |

*\*Estimated.*

**Additional Comments**

Finance Department's budget includes the cost of the audit, payroll and accounts payable. Human Services, Highway/Forestry, Clerk of Courts/Law Enforcement will all contract with Finance in 2020 for accounting services.



**Full Time Equivalents**

| <u>Position</u>              | 2020        |             |             | 2019        |             |             |
|------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|
|                              | FTE         | FT          | PT          | FTE         | FT          | PT          |
| Finance Director*            | 0.80        | 1.00        |             | 0.80        | 1.00        |             |
| Assistant Finance Director** | 0.50        | 1.00        |             | 0.50        | 1.00        |             |
| Accounting Supervisor***     | 0.00        | 1.00        |             | 0.00        | 1.00        |             |
| Accountant - Highway****     | 0.00        | 1.00        |             | 0.00        | 1.00        |             |
| Payroll Technician           | 1.00        | 1.00        |             | 1.00        | 1.00        |             |
| Account Technician           | 1.00        | 1.00        |             | 1.00        | 1.00        |             |
| <b>Totals</b>                | <b>3.30</b> | <b>6.00</b> | <b>0.00</b> | <b>3.30</b> | <b>6.00</b> | <b>0.00</b> |

- \* Finance Director works 20% for the Forestry Department.
- \*\* Assistant Finance Director works 50% for the Courts and Law Enforcement.
- \*\*\* Accounting Supervisor works for the Health and Human Services Department.
- \*\*\*\* Accountant works 100% for the Highway Department.



Finance

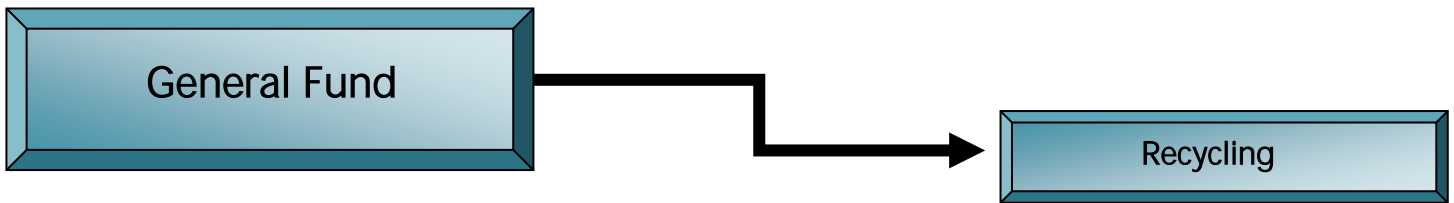
General Fund

**DOUGLAS COUNTY, WISCONSIN  
BUDGET SUMMARY BY OBJECT  
Finance**

|                                 | <b>2018<br/>Actual<br/>Amount</b> | <b>2019<br/>Amended<br/>Budget</b> | <b>2019<br/>8 Month<br/>Actual</b> | <b>2020<br/>Budget<br/>Amount</b> |
|---------------------------------|-----------------------------------|------------------------------------|------------------------------------|-----------------------------------|
| <b>Revenues</b>                 |                                   |                                    |                                    |                                   |
| Taxes                           | \$ 121                            | \$ -                               | \$ 82                              | \$ -                              |
| Public Charges For Services     | 613                               | -                                  | 327                                | -                                 |
| Intergovt. Charges For Services | 205,595                           | 259,537                            | 116,947                            | 262,252                           |
| Miscellaneous Revenues          | 1,034                             | -                                  | 20                                 | -                                 |
| <b>Revenues</b>                 | <b>207,363</b>                    | <b>259,537</b>                     | <b>117,376</b>                     | <b>262,252</b>                    |
| <b>Expenditures</b>             |                                   |                                    |                                    |                                   |
| Personnel Services              | 477,428                           | 491,366                            | 321,386                            | 492,380                           |
| Contractual Services            | 66,283                            | 69,900                             | 55,046                             | 69,900                            |
| Supplies & Expense              | 17,049                            | 40,050                             | 17,861                             | 40,050                            |
| Fixed Charges                   | 1,763                             | 2,100                              | 1,987                              | 2,100                             |
| Grants & Contributions          | -                                 | -                                  | -                                  | -                                 |
| Department Allocation           | 10,087                            | 22,700                             | 15,136                             | 22,700                            |
| <b>Expenditures</b>             | <b>572,610</b>                    | <b>626,116</b>                     | <b>411,416</b>                     | <b>627,130</b>                    |
| <b>Net Cost From Operations</b> | <b>\$ 365,247</b>                 | <b>\$ 366,579</b>                  | <b>\$ 294,040</b>                  | <b>\$ 364,878</b>                 |

**OPERATING EXPENDITURES BY ACTIVITY**

| <b>Activity Description</b> | <b>2018<br/>Actual<br/>Amount</b> | <b>2019<br/>Amended<br/>Budget</b> | <b>2019<br/>8 Month<br/>Actual</b> | <b>2020<br/>Budget<br/>Amount</b> |
|-----------------------------|-----------------------------------|------------------------------------|------------------------------------|-----------------------------------|
| <b>General Government</b>   |                                   |                                    |                                    |                                   |
| Payroll Services            | 83,718                            | 87,018                             | 55,457                             | 88,745                            |
| Accounts Payable Services   | 55,939                            | 78,527                             | 37,471                             | 66,967                            |
| Finance Administration      | 375,983                           | 399,071                            | 271,488                            | 409,918                           |
| Audit & Accounting Services | 56,970                            | 61,500                             | 47,000                             | 61,500                            |
| <b>General Government</b>   | <b>\$ 572,610</b>                 | <b>\$ 626,116</b>                  | <b>\$ 411,416</b>                  | <b>\$ 627,130</b>                 |



**Introduction**

Douglas County is the responsible unit for recycling for the rural part of the county. The recycling budget covers the recycling expenses for the entire County with the exception of the City of Superior. The budget also includes the hazardous waste budget, Sharps Collection program and is apportioned to the entire County and is available to all Douglas County residents.

**Mission**

The Recycling Department was created in 1991. The Department develops and implements waste reduction and reuse programs for rural residents, develops strategies to reduce the amount of illegal dumping in Douglas County, improves the cost efficiency and utilization of local recycling programs, provides for the safe disposal of household and agricultural hazardous waste, and works with other agencies to develop a comprehensive solid waste management system.

**Goals/Objectives**

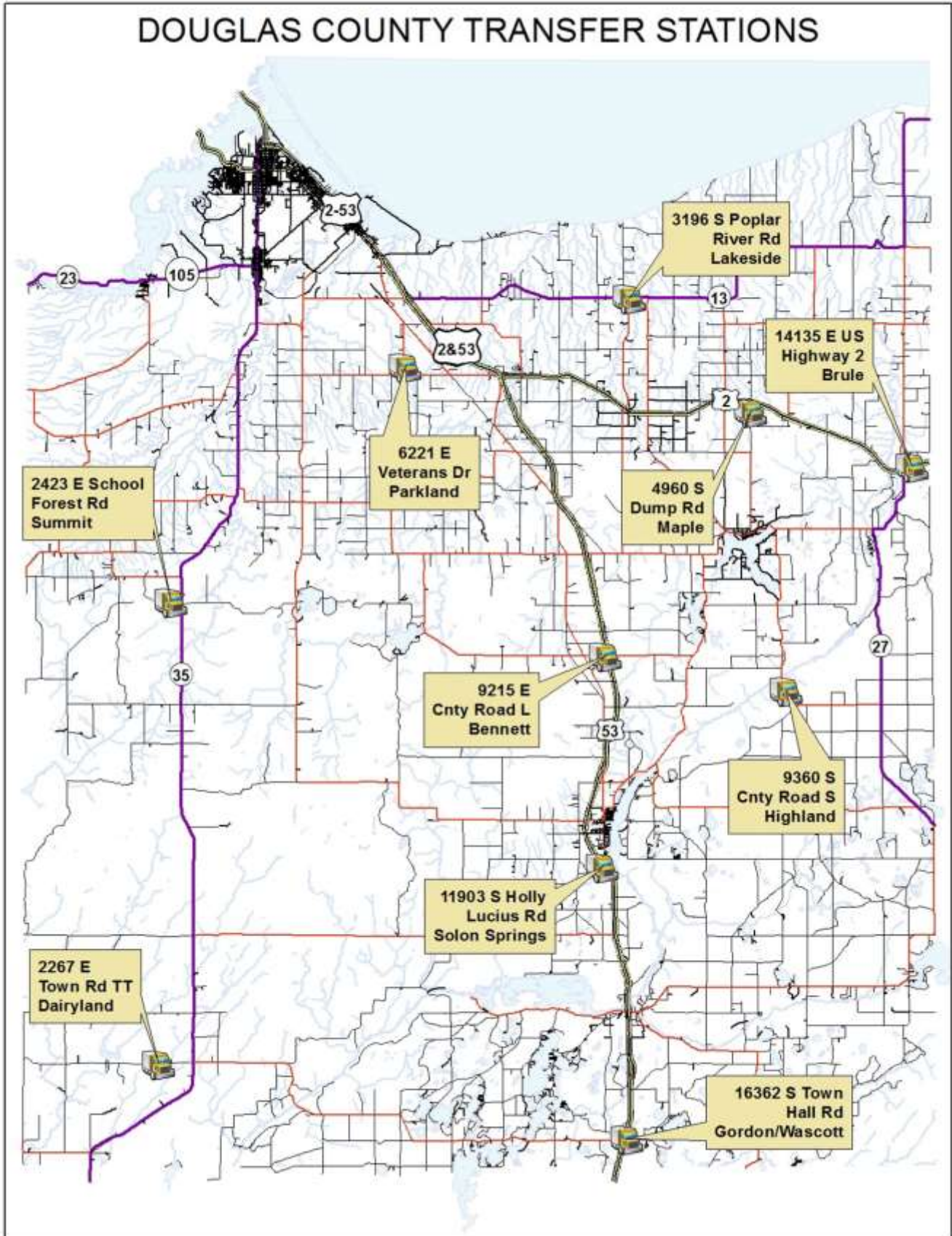
- Goal 1:** Continue agreement with Northwest Regional Planning Commission
- Goal 2:** Examine changes to increase efficiencies and reduce cost of program
- Goal 3:** Work with Northwest Regional Planning Commission to secure contract with vendor

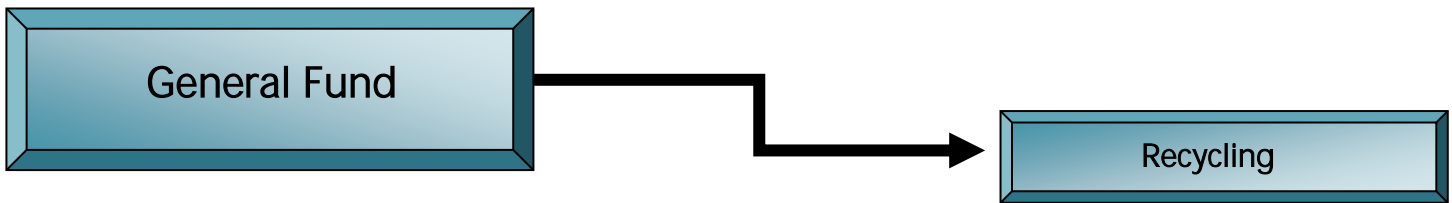


General Fund

Recycling

# DOUGLAS COUNTY TRANSFER STATIONS



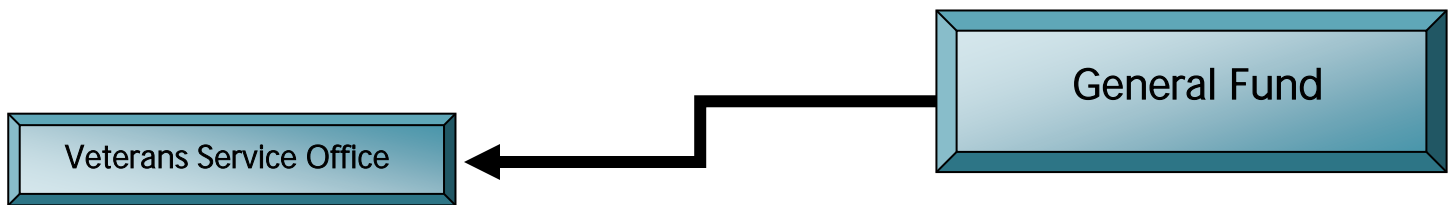


**BUDGET SUMMARY BY OBJECT**  
**Recycling**

|                                 | <b>2018<br/>Actual<br/>Amount</b> | <b>2019<br/>Amended<br/>Budget</b> | <b>2019<br/>8 Month<br/>Actual</b> | <b>2020<br/>Budget<br/>Amount</b> |
|---------------------------------|-----------------------------------|------------------------------------|------------------------------------|-----------------------------------|
| <b>Revenues</b>                 |                                   |                                    |                                    |                                   |
| Intergovernmental Revenues      | \$ 55,714                         | \$ 56,000                          | \$ 55,730                          | \$ 56,000                         |
| Public Charges For Services     | -                                 | -                                  | -                                  | -                                 |
| Miscellaneous Revenues          | -                                 | -                                  | -                                  | -                                 |
| <b>Revenues</b>                 | <b>55,714</b>                     | <b>56,000</b>                      | <b>55,730</b>                      | <b>56,000</b>                     |
| <b>Expenditures</b>             |                                   |                                    |                                    |                                   |
| Personnel Services              | -                                 | 3,000                              | -                                  | 3,000                             |
| Contractual Services            | 108,168                           | 134,659                            | 83,223                             | 134,659                           |
| Supplies & Expense              | 2,052                             | 2,528                              | 2,043                              | 2,528                             |
| Fixed Charges                   | 676                               | 800                                | 436                                | 800                               |
| Department Allocation           | 160                               | -                                  | -                                  | -                                 |
| <b>Expenditures</b>             | <b>111,056</b>                    | <b>140,987</b>                     | <b>85,702</b>                      | <b>140,987</b>                    |
| <b>Net Cost From Operations</b> | <b>\$ 55,342</b>                  | <b>\$ 84,987</b>                   | <b>\$ 29,972</b>                   | <b>\$ 84,987</b>                  |

**OPERATING EXPENDITURES BY ACTIVITY**

| <b>Activity Description</b>      | <b>2018<br/>Actual<br/>Amount</b> | <b>2019<br/>Amended<br/>Budget</b> | <b>2019<br/>8 Month<br/>Actual</b> | <b>2020<br/>Budget<br/>Amount</b> |
|----------------------------------|-----------------------------------|------------------------------------|------------------------------------|-----------------------------------|
| <b>Public Works</b>              |                                   |                                    |                                    |                                   |
| Recycling/Solid Waste Management | 100,425                           | 130,356                            | 75,071                             | 130,356                           |
| Solid/Household Hazardous Waste  | 10,631                            | 10,631                             | 10,631                             | 10,631                            |
| <b>Public Works</b>              | <b>\$ 111,056</b>                 | <b>\$ 140,987</b>                  | <b>\$ 85,702</b>                   | <b>\$ 140,987</b>                 |



**Mission**

The Douglas County Veterans Service Office (VSO) will: provide the finest support to county veterans and their families; ensure veterans and their families are receiving the state and federal benefits to which they are entitled; raise the profile of veterans’ issues within the community and educate the public on the contributions of veterans and veterans’ benefits to the community; and will responsibly manage limited resources and leverage those resources for the benefit of the mission.

**Performance Indicators**

|                                   | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019*</u> | <u>2020*</u> |
|-----------------------------------|-------------|-------------|-------------|--------------|--------------|
| Number of Douglas County Veterans | 3,790       | 3,725       | 3,660       | 3,660        | 3660         |

**Federal**

|                                     |              |              |              |             |             |
|-------------------------------------|--------------|--------------|--------------|-------------|-------------|
| Medical                             | \$11,484,000 | \$12,997,000 | \$14,426,000 | 14,426,000* | 14,426,000* |
| Compensation & Pensions             | \$16,916,000 | \$16,751,000 | \$15,666,000 | 15,666,000* | 15,666,000* |
| Vocational/Rehabilitation/Education | \$ 1,397,000 | \$1,464,000  | \$1,124,000  | 1,124,000*  | 1,124,000*  |
| Insurance & Indemnities             | \$ 315,000   | \$201,000    | \$302,000    | 302,000*    | 302,000*    |

**State**

|                                    |              |              |              |              |             |
|------------------------------------|--------------|--------------|--------------|--------------|-------------|
| Education: WI GI Bill/Ch33/Ch35    | \$2,200,000* | \$1,900,000* | \$1,482,138* | \$ 1,482,138 | \$1,482,138 |
| Subsistence/Health Care/ANV Grants | \$ -         | \$ -         | \$ -         | \$ -         | \$ -        |
| Wisconsin Property Tax Rebate      | \$ 341,354   | \$ 362,256   | \$ 344,974   | \$344,974*   | \$344,974*  |

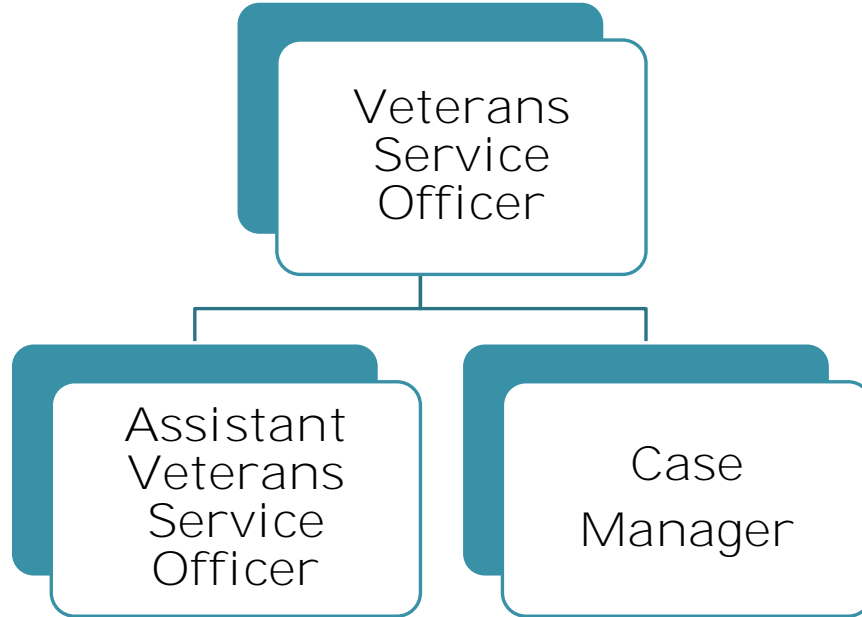
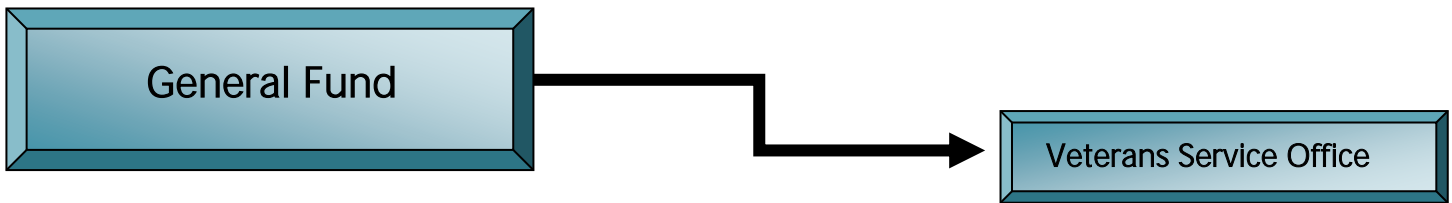
*\*Estimated*

**Goals/Objectives**

**Goal 1:** Improve customer service, employee training, efficiency, and information security. Treat each veteran with respect, be courteous, polite and compassionate. Maintain 100% staff accreditation with Wisconsin Department of Veterans Affairs (WDVA) and other Veteran Service Organizations and strive to obtain credentials from the National County Veterans Service Officer Association. Ensure Veteran Transportation Services are adequate to meet the needs of Douglas County Veterans and continue to review for the most adequate and cost-effective means of transportation. Ensure all VSO Staff have been trained in protecting personal information and are utilizing proper safeguards in order to protect the privacy of all Veterans receiving services.

**Goal 2:** Maintain and grow our current outreach campaigns and ensure our county Veterans know the benefits and services to which they are entitled. Continue to grow our collaborative efforts with regional organizations/agencies on Veterans Homelessness such as VORP and SSVF. Review effectiveness of the satellite outreach locations and adjust as necessary enabling services provided to the best areas within the county. Strive to expand our outreach activities through means of Expos and fundraising events.

**Goal 3:** Utilize performance measures to analyze the results of compensation/pension efforts to include timeliness of submissions, in house claims tracking and accuracy. Implement performance strategies such as training needs, quality enhancement opportunities, improved procedures, or changes in policy to improve office operations.



**Full Time Equivalents**

| <u>Position</u>                    | 2020 |      |      | 2019 |      |      |
|------------------------------------|------|------|------|------|------|------|
|                                    | FTE  | FT   | LTE  | FTE  | FT   | LTE  |
| Veterans Service Officer           | 1.00 | 1.00 |      | 1.00 | 1.00 |      |
| Assistant Veterans Service Officer | 1.00 | 1.00 |      |      |      |      |
| Case Manager                       | 1.00 | 1.00 |      |      |      |      |
| Veterans Benefits Specialist       |      |      |      | 2.00 | 2.00 |      |
| Totals                             | 3.00 | 3.00 | 0.00 | 3.00 | 3.00 | 0.00 |

Veterans Service Office

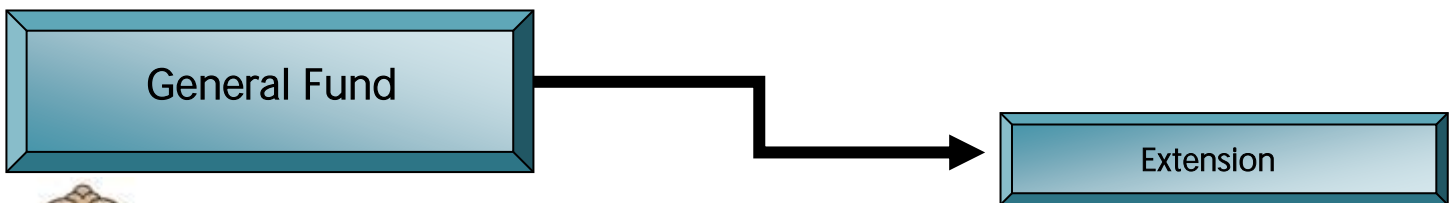
General Fund

**DOUGLAS COUNTY, WISCONSIN  
BUDGET SUMMARY BY OBJECT  
Veterans Service Office**

|                                     | <b>2018<br/>Actual<br/>Amount</b> | <b>2019<br/>Amended<br/>Budget</b> | <b>2019<br/>8 Month<br/>Actual</b> | <b>2020<br/>Budget<br/>Amount</b> |
|-------------------------------------|-----------------------------------|------------------------------------|------------------------------------|-----------------------------------|
| <b>Revenues</b>                     |                                   |                                    |                                    |                                   |
| Intergovernmental Revenues          | \$ 10,000                         | \$ 10,000                          | \$ 10,000                          | \$ 10,000                         |
| Public Charges For Services         | 6,077                             | -                                  | -                                  | -                                 |
| Miscellaneous Revenues              | 19,527                            | 5,000                              | 7,539                              | 7,000                             |
| <b>Revenues</b>                     | <b>35,604</b>                     | <b>15,000</b>                      | <b>17,539</b>                      | <b>17,000</b>                     |
| <b>Expenditures</b>                 |                                   |                                    |                                    |                                   |
| Personnel Services                  | 194,457                           | 205,870                            | 114,913                            | 204,283                           |
| Contractual Services                | 14,172                            | 11,045                             | 2,803                              | 8,900                             |
| Supplies & Expense                  | 14,910                            | 22,095                             | 7,646                              | 18,725                            |
| Fixed Charges                       | 1,376                             | 1,750                              | 1,582                              | 1,750                             |
| Grants & Contributions              | 8,128                             | 5,220                              | 7,875                              | 6,720                             |
| Department Allocation               | 3,966                             | 5,200                              | 3,464                              | 5,460                             |
| <b>Expenditures</b>                 | <b>237,008</b>                    | <b>251,180</b>                     | <b>138,284</b>                     | <b>245,838</b>                    |
| <b>Net Cost From Operations</b>     | <b>201,404</b>                    | <b>236,180</b>                     | <b>120,744</b>                     | <b>228,838</b>                    |
| Capital Outlay                      | -                                 | -                                  | -                                  | -                                 |
| <b>Net Cost With Capital Outlay</b> | <b>\$ 201,404</b>                 | <b>\$ 236,180</b>                  | <b>\$ 120,744</b>                  | <b>\$ 228,838</b>                 |

**OPERATING EXPENDITURES BY ACTIVITY**

| <b>Activity Description</b>      | <b>2018<br/>Actual<br/>Amount</b> | <b>2019<br/>Amended<br/>Budget</b> | <b>2019<br/>8 Month<br/>Actual</b> | <b>2020<br/>Budget<br/>Amount</b> |
|----------------------------------|-----------------------------------|------------------------------------|------------------------------------|-----------------------------------|
| <b>Health and Human Services</b> |                                   |                                    |                                    |                                   |
| Veterans-Service Office          | \$ 216,715                        | \$ 216,880                         | \$ 119,655                         | \$ 222,043                        |
| Veterans-Outreach                | 11,167                            | 26,860                             | 10,190                             | 15,500                            |
| Veterans-Soldier Relief          | 8,626                             | 6,000                              | 7,938                              | 7,000                             |
| Veterans-Care of Graves          | 500                               | 1,220                              | 500                                | 1,075                             |
| Veterans-Burial of Indigents     | -                                 | 220                                | -                                  | 220                               |
| <b>Health and Human Services</b> | <b>\$ 237,008</b>                 | <b>\$ 251,180</b>                  | <b>\$ 138,284</b>                  | <b>\$ 245,838</b>                 |



**Extension**  
UNIVERSITY OF WISCONSIN-MADISON  
DOUGLAS COUNTY

### Introduction

The University of Wisconsin-Madison Division of Extension is a partnership of county government, the University of Wisconsin and the U.S. Department of Agriculture. Extension accesses the knowledge and research of the University of Wisconsin to meet the educational needs of Douglas County residents. Educational programs are developed and implemented where county residents live and work.

To make sure educational programs meet local needs, county Extension educators secure input from residents and community leaders on an ongoing basis and work closely with the Extension Education and Recycling Committee members.

County Extension educators are supported by a statewide network of specialists. In addition to the county Extension office, Douglas County is home to the Lake Superior National Estuarine Research Reserve, where Extension educators help citizens learn about and protect Lake Superior and the St. Louis River.

Douglas County belongs to a 4-county administrative area along with Bayfield, Ashland, and Iron Counties. Partnerships, resources, programming, funding, and staffing in each Extension office in the area are led by the Area Extension Director, which is a state-funded position.

### Mission

We teach, learn, lead and serve, connecting people with the University of Wisconsin and engaging with them in transforming lives and communities.

Extension's educational programs are developed and measured against strategic directives, aiming to build:

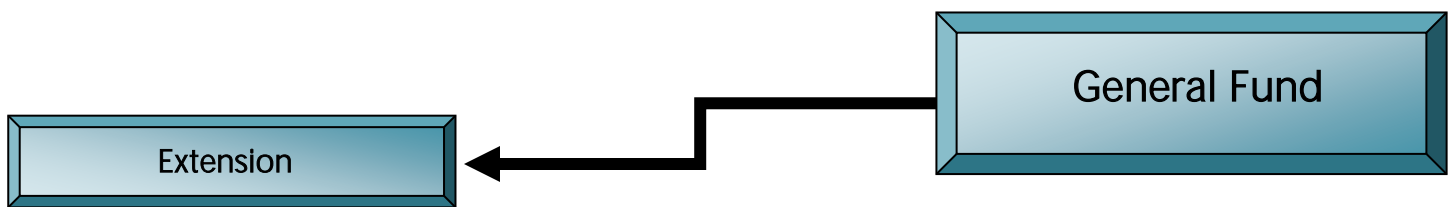
- **Stronger communities** by strengthening relationships with local agencies along with developing new community partnerships to analyze and meet community educational needs. Developing a Youth in Governance program that provides representation of youth in local community decision-making processes.
- **Food safety, security, and health** by improving the eating habits, food environments, and physical activity of Supplemental Nutrition Assistance Program (SNAP) eligible learners through promotion of healthy food options and increased physical activity consistent with the dietary guidelines and MyPlate. Cooperate with the Superior School District in policy, systems, or environmental change to improve food environments through the Smarter Lunchroom initiative. Improve health outcomes by encouraging residents to eat more fruits and vegetables, drink fewer sweetened beverages and eat more whole grains. Provide Strong Bodies classes focused on physical activity to increase muscle and bone strength, prevent/control chronic disease and obesity.
- **Resilient and productive environments** by increasing sustainable grazing in Douglas County through education and integration of best practices. Incorporate garden management programs community gardens to focus on food systems. Provide a local food workshop to enhance grower's knowledge in the legal, technical, and business aspects of growing food for local market.
- **Thriving youth, families and communities** by providing Youth Mental Health First Aid Training to school districts and other partners. Continue providing opportunities and partnerships to build parenting and grandparenting skills throughout the county. Build and increase 4-H Afterschool programming to reach students at the elementary level with positive youth development activities. Identify and develop education opportunities for financial literacy education. Develop programming to engage middle and high school-aged 4-H members in leadership, mentorship and community service. Develop and provide learning opportunities to promote successful foster parenting.

### Goals and Strategies

**Administration:** Lead and manage a high-performing department. Work collaboratively with office staff, county team, and other key stakeholders to ensure high quality and efficient delivery of educational programs.

**Human Development and Relationship Programs:** Work with community partners to strengthen family engagement and relationships, including the topics of mental health awareness, reducing childhood toxic stress, family financial capability, and criminal justice issues.





**4-H Community Clubs and Positive Youth Development Programs:** Collaborate with community partners and train adult volunteers to provide educational services and programs for Douglas County youth which result in positive life skill development leading to healthy, constructive life choices and contributions to their community.

**Agriculture and Horticulture Programs:** Increase farmer diagnostic sampling, testing, and planning for agricultural production, natural resource conservation, and economic sustainability, as well as provide horticulture education and assistance for homeowners and landowners.

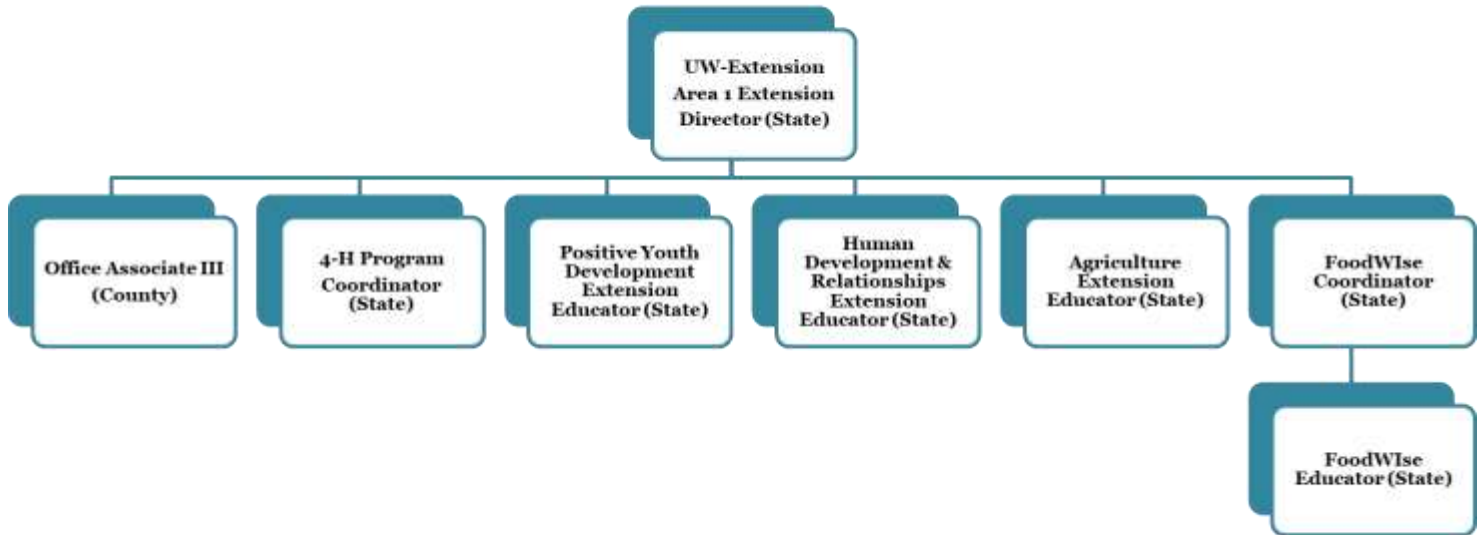
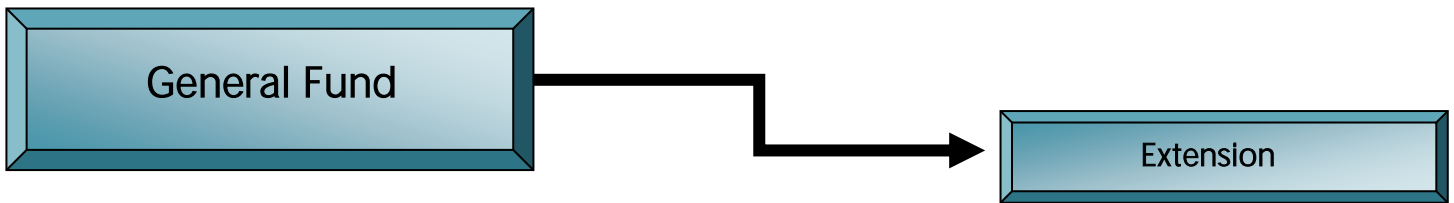
**FoodWise:** In partnership with agencies and schools, provides knowledge and skills needed to make healthy food and active lifestyle choices for Food Share eligible residents. FoodWise brings into Douglas County approximately \$150,000 in federal sub-recipient grants, which fund nutrition education.

**2019 Performance Outcomes**

- 850 children and teens experienced healthy food choices and increased physical activity in a series of five lessons
- 312 citizens educated elected officials about local issues through Superior Days grassroots lobbying
- 260 adults learned to save money on healthy choices at the grocery store, the importance of eating together as a family, how to be a positive food role model and to prepare quick healthy meals
- 200 community members, researchers, and resource managers explored the cost efficiencies of nutrient management on Lake Superior Coastal Plain Soils
- 124 youth and 43 adults engaged in activities around Belonging, Mastery, Independence and Generosity through the 4-H Community Club program
- 102 parents learned early childhood parenting skills in Raising Caring Kids, Early Explorers and Little Learners
- 90 parents strengthened their families by learning Parenting the Love and Logic Way
- 70 youth and adults built their own rockets in science, technology, engineering and mathematics (STEM) and literacy activities
- 55 youth focused on how to create healthy relationships and practiced with each other
- 31 youth attended 4-H Day Camp at Pattison State Park to make new friends while learning new skills
- 25 county residents increased their strength and balance in 96 free Strong Bodies classes
- 22 youth shared their talents at the 4-H Cultural Arts Festival
- 15 local food producers, processors, businesses and planners met at 3 Local Food Focus Groups and engaged in analysis of needs, barriers and opportunities for a sustainable local food system
- 15 teenagers learned how to mentor younger children and help them create healthy relationships
- 12 teens completed either Teen Cuisine cooking or nutrition classes learning knife skills, food safety and how to prepare meals
- 11 farmers came together to discuss and plan how to recapture agriculture plastics
- 10 youth learned how to put Quality Care of Animals into practice
- 6 adult 4-H volunteers received training to help them mentor youth
- 4 grandparents received support and education about raising their grandchildren
- 4 Community Gardens and their volunteers increased capacity to grow local foods and provide community education and outreach

**Additional Comments**

FoodWise staff are completely funded by the University of Wisconsin system. Douglas County contracts with the University of Wisconsin System Board of Regents to co-fund other staff positions at a flat fee rate, including Agriculture, Human Development and Positive Youth Development Educators, and 4-H Program Coordinator. In addition, the Extension budget includes expenditures for Extension Office support, as well as educational supplies and travel.



**Full Time Equivalents (County)**

*Total cost being paid by Douglas County*

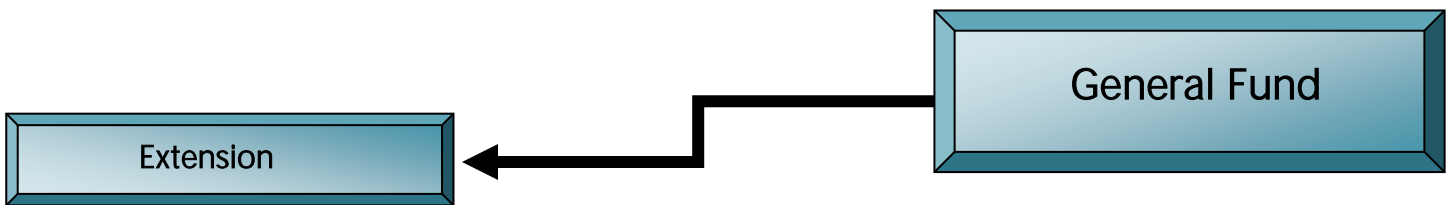
| <b>Position</b>      | 2020 |      |      | 2019 |      |      |
|----------------------|------|------|------|------|------|------|
|                      | FTE  | FT   | PT   | FTE  | FT   | PT   |
| Office Associate III | 1.00 | 1.00 |      | 1.00 | 1.00 |      |
| Totals               | 1.00 | 1.00 | 0.00 | 1.00 | 1.00 | 0.00 |

**Full Time Equivalents (UW-Madison Extension)**

*Contracted positions: Douglas County contributes flat fee per educator. \*Douglas County pays no fee for 2 FoodWise staff.*

| <b>Position</b>  | 2020 |      |      | 2019 |      |      |
|--|------|------|------|------|------|------|
|  | FTE  | FT   | PT   | FTE  | FT   | PT   |
| 4-H Program Coordinator                                  | 0.60 |      | 1.00 | 0.60 |      | 1.00 |
| Positive Youth Development Extension Educator            | 0.40 |      | 1.00 | 0.40 |      | 1.00 |
| Human Development & Relationships Extension Ed           | 0.50 |      | 1.00 | 0.50 |      | 1.00 |
| Agriculture Extension Educator                           | 0.50 |      | 1.00 | 0.50 |      | 1.00 |
| Community Development Extension Educator (Jan-June 2019) |      |      |      | 1.00 | 1.00 |      |
| FoodWise Coordinator*                                    | 1.00 | 1.00 |      | 1.00 | 1.00 |      |
| FoodWise Educator*                                       | 1.00 | 1.00 |      | 1.00 | 1.00 |      |
| Totals   | 4.00 | 2.00 | 4.00 | 5.00 | 3.00 | 4.00 |

*\*\*Position vacant May 2017-June 2018*

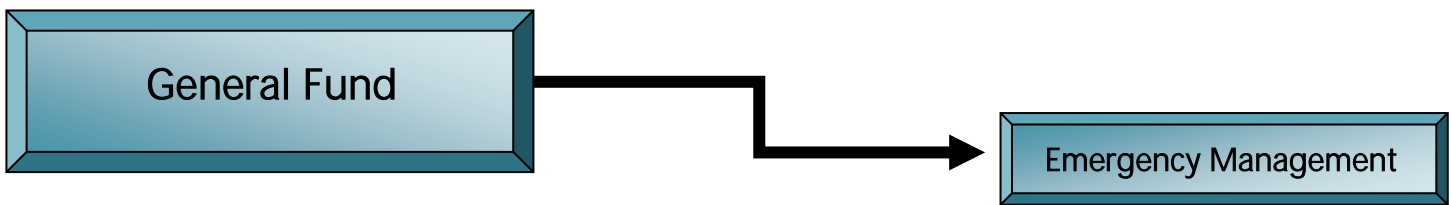


**BUDGET SUMMARY BY OBJECT**  
Extension Office

|                                 | <b>2018<br/>Actual<br/>Amount</b> |           | <b>2019<br/>Amended<br/>Budget</b> |           | <b>2019<br/>8 Month<br/>Actual</b> |           | <b>2020<br/>Budget<br/>Amount</b> |
|---------------------------------|-----------------------------------|-----------|------------------------------------|-----------|------------------------------------|-----------|-----------------------------------|
| <b>Revenues</b>                 |                                   |           |                                    |           |                                    |           |                                   |
| Intergovernmental Revenues      | \$ 5,000                          | \$        | 5,000                              | \$        | 9,736                              | \$        | 5,000                             |
| Public Charges For Services     | 2,633                             |           | 3,650                              |           | 2,624                              |           | 3,500                             |
| Intergovt. Charges For Services | -                                 |           | -                                  |           | -                                  |           | -                                 |
| Miscellaneous Revenues          | 66                                |           | -                                  |           | -                                  |           | -                                 |
| <b>Revenues</b>                 | <b>7,699</b>                      |           | <b>8,650</b>                       |           | <b>12,360</b>                      |           | <b>8,500</b>                      |
| <b>Expenditures</b>             |                                   |           |                                    |           |                                    |           |                                   |
| Personnel Services              | 48,177                            |           | 49,015                             |           | 33,120                             |           | 50,914                            |
| Contractual Services            | 91,308                            |           | 121,534                            |           | 40,028                             |           | 108,567                           |
| Supplies & Expense              | 17,054                            |           | 27,360                             |           | 5,326                              |           | 23,800                            |
| Fixed Charges                   | 613                               |           | 900                                |           | 638                                |           | 900                               |
| Grants & Contributions          | -                                 |           | -                                  |           | -                                  |           | -                                 |
| Department Allocation           | 3,050                             |           | 4,851                              |           | 3,232                              |           | 5,094                             |
| <b>Expenditures</b>             | <b>160,201</b>                    |           | <b>203,660</b>                     |           | <b>82,344</b>                      |           | <b>189,275</b>                    |
| <b>Net Cost From Operations</b> | <b>\$ 152,502</b>                 | <b>\$</b> | <b>195,010</b>                     | <b>\$</b> | <b>69,983</b>                      | <b>\$</b> | <b>180,775</b>                    |

**OPERATING EXPENDITURES BY ACTIVITY**

| <b>Activity Description</b>                | <b>2018<br/>Actual<br/>Amount</b> |           | <b>2019<br/>Amended<br/>Budget</b> |           | <b>2019<br/>8 Month<br/>Actual</b> |           | <b>2020<br/>Budget<br/>Amount</b> |
|--|-----------------------------------|-----------|------------------------------------|-----------|------------------------------------|-----------|-----------------------------------|
| <b>Culture, Recreation &amp; Education</b> |                                   |           |                                    |           |                                    |           |                                   |
| Extension Administration                   | \$ 63,306                         | \$        | 69,876                             | \$        | 40,198                             | \$        | 70,828                            |
| Human Development & Relationship           | 12,575                            |           | 22,252                             |           | 10,921                             |           | 23,050                            |
| Nutrition Education Program                | 307                               |           | 145                                |           | 124                                |           | 200                               |
| Resource Development Educator              | 38,049                            |           | 38,256                             |           | 18,091                             |           | 21,147                            |
| 4-H Youth Development Educator             | 21,523                            |           | 48,803                             |           | 670                                |           | 51,100                            |
| 4-H Programs                               | 51                                |           | -                                  |           | -                                  |           | -                                 |
| <b>Culture, Recreation &amp; Education</b> | <b>135,811</b>                    |           | <b>179,332</b>                     |           | <b>70,004</b>                      |           | <b>166,325</b>                    |
| <b>Conservation and Development</b>        |                                   |           |                                    |           |                                    |           |                                   |
| Agricultural Agent                         | 24,389                            |           | 24,328                             |           | 12,340                             |           | 22,950                            |
| <b>Conservation and Development</b>        | <b>24,389</b>                     |           | <b>24,328</b>                      |           | <b>12,340</b>                      |           | <b>22,950</b>                     |
| <b>TOTAL</b>                               | <b>\$ 160,201</b>                 | <b>\$</b> | <b>203,660</b>                     | <b>\$</b> | <b>82,344</b>                      | <b>\$</b> | <b>189,275</b>                    |



### **Introduction**

Douglas County Emergency Management incorporates four main occupations: Emergency Management, Communication Center, Building and Grounds, and Emergency Planner / Risk Manager. The above departments assist / support a variety of local, state, and federal agencies.

### **Mission**

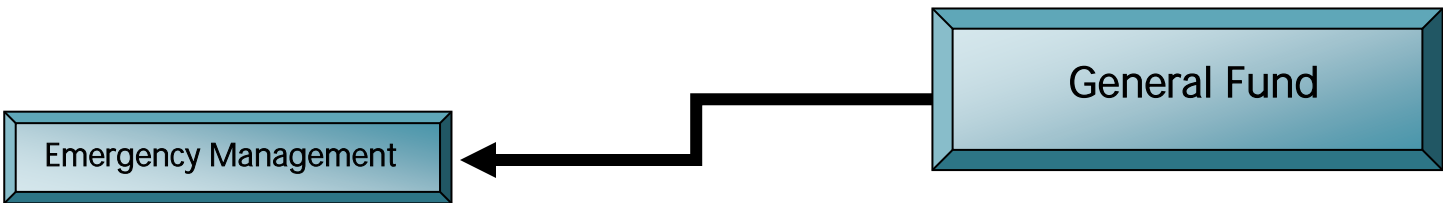
To utilize effective planning, training and coordination to continually develop the mitigation, preparedness, response and recovery capabilities of the County's cities, villages and townships for emergencies resulting from all hazards.

### **Goals/Objectives**

- Goal #1:** Develop and get approved Emergency Management Plan of Work to meet the needs of Douglas County and the requirements of Wisconsin Emergency Management to maximize the level of grant funding to Douglas County.
- Goal #2:** Participate with state level conference planning.
- Goal #3:** Participate in the required continuing education to keep all Emergency Management staff eligible for any available grant reimbursements from the state or federal level. Bring localized training to the area as requested by local agencies.
- Goal #4:** Continue to refine the property insurance program within the Risk Management Department and attend necessary trainings to remain proficient in dealing with the related matters.

### **Performance Indicators**

- Satisfactory completion and state acceptance of Annual Plan of Work.
- Work with emergency service agencies to maximize the capabilities of Wisconsin Interoperability System for Communications (WISCOM).
- Attendance at various County/association meetings which have an effect on Emergency Management and response in the County.
- Participation in facility exercises and drills.
- Guide and support management during activation of Emergency Operations Center.
- Field Support of "On Scene" Command Post for Incident Command, Fire, Emergency Medical Services (EMS), Law, Search and Rescue.
- Training and outreach classes for all response agencies.
- Continued participation in regional and state organizations that benefit and promote Douglas County and its public safety providers.
- Reduce Incident Rate of accidents in the workplace by utilizing early return to work program.



**Additional Comments**

Emergency Management's budget includes Administration of the Emergency Management Program, Emergency Planning and Community Right to Know Act (EPCRA), Risk Management, 911 System, Traffic Safety Commission, Rural Fire and EMS Support, Civil Air Patrol, Rural Radio Towers, and Mobile Command Post, and response trailers. Capital outlay includes improvement to towers. Emergency Management is on a vehicle replacement program.



**Full Time Equivalents**

| <u>Position</u>                       | 2020 |      |      | 2019 |      |      |
|---------------------------------------|------|------|------|------|------|------|
|                                       | FTE  | FT   | PT   | FTE  | FT   | PT   |
| EM General Services Director*         | 0.80 | 1.00 |      | 0.80 | 1.00 |      |
| Emergency Planner/ Risk Manager       | 1.00 | 1.00 |      | 1.00 | 1.00 |      |
| Safety & Loss Prevention Risk Manager |      |      |      | 1.00 | 1.00 |      |
| EM Program Specialist                 | 1.00 | 1.00 |      | 1.00 | 1.00 |      |
| Totals                                | 2.80 | 3.00 | 0.00 | 3.80 | 4.00 | 0.00 |

\* The EM General Services Director works 20% of the time for Buildings & Grounds.

General Fund

Emergency Management

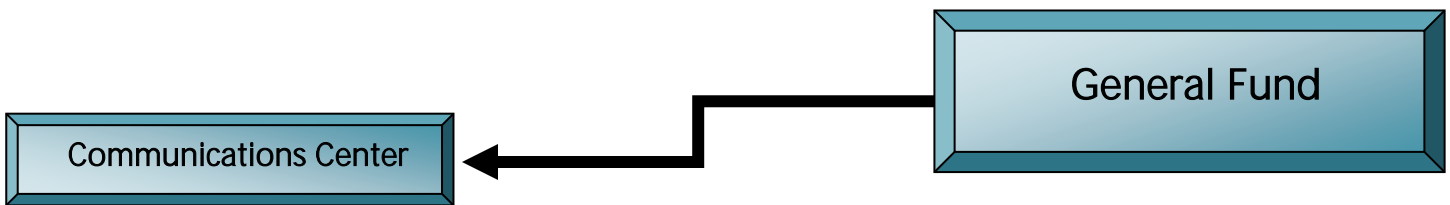
**DOUGLAS COUNTY, WISCONSIN  
BUDGET SUMMARY BY OBJECT**

**Emergency Management**

|                                     | <b>2018<br/>Actual<br/>Amount</b> | <b>2019<br/>Amended<br/>Budget</b> | <b>2019<br/>8 Month<br/>Actual</b> | <b>2020<br/>Budget<br/>Amount</b> |
|-------------------------------------|-----------------------------------|------------------------------------|------------------------------------|-----------------------------------|
| <b>Revenues</b>                     |                                   |                                    |                                    |                                   |
| Intergovernmental Revenues          | \$ 93,506                         | \$ 77,000                          | \$ 31,450                          | \$ 87,000                         |
| Intergovt. Charges For Services     | 47,970                            | 31,900                             | 13                                 | 31,900                            |
| Miscellaneous Revenues              | 162,271                           | 101,000                            | 59,453                             | 101,000                           |
| <b>Revenues</b>                     | <b>303,747</b>                    | <b>209,900</b>                     | <b>90,916</b>                      | <b>219,900</b>                    |
| <b>Expenditures</b>                 |                                   |                                    |                                    |                                   |
| Personnel Services                  | 357,191                           | 310,155                            | 237,761                            | 219,251                           |
| Contractual Services                | 157,427                           | 158,500                            | 119,719                            | 158,500                           |
| Supplies & Expense                  | 65,783                            | 61,675                             | 18,712                             | 71,675                            |
| Fixed Charges                       | 16,783                            | 18,750                             | 15,675                             | 18,750                            |
| Grants & Contributions              | 13,000                            | 15,000                             | 5,000                              | 15,000                            |
| Department Allocation               | 17,355                            | 12,518                             | 8,184                              | 12,518                            |
| <b>Expenditures</b>                 | <b>627,540</b>                    | <b>576,598</b>                     | <b>405,050</b>                     | <b>495,694</b>                    |
| <b>Net Cost From Operations</b>     | <b>323,793</b>                    | <b>366,698</b>                     | <b>314,134</b>                     | <b>275,794</b>                    |
| Capital Outlay                      | 6,493                             | 12,500                             | -                                  | 12,500                            |
| <b>Net Cost With Capital Outlay</b> | <b>\$ 330,286</b>                 | <b>\$ 379,198</b>                  | <b>\$ 314,134</b>                  | <b>\$ 288,294</b>                 |

**OPERATING EXPENDITURES BY ACTIVITY**

| <b>Activity Description</b>    | <b>2018<br/>Actual<br/>Amount</b> | <b>2019<br/>Amended<br/>Budget</b> | <b>2019<br/>8 Month<br/>Actual</b> | <b>2020<br/>Budget<br/>Amount</b> |
|--------------------------------|-----------------------------------|------------------------------------|------------------------------------|-----------------------------------|
| <b>Public Safety</b>           |                                   |                                    |                                    |                                   |
| Risk Management                | \$ 92,383                         | \$ 95,622                          | \$ 61,420                          | \$ 22,253                         |
| Communications Support         | 133,387                           | 135,200                            | 95,172                             | 135,200                           |
| Emer. Mgmt.-Fire Protection    | 14,131                            | 16,000                             | 10,835                             | 13,000                            |
| First Responder Subsidy        | 18,000                            | 18,000                             | 15,000                             | 18,000                            |
| Emergency Mgmt. Administration | 202,267                           | 242,118                            | 178,780                            | 224,105                           |
| Civil Air Patrol               | 5,000                             | 5,000                              | 5,000                              | 5,000                             |
| County Emergency Response      | 94,927                            | -                                  | 118                                | -                                 |
| SLIGP Implementaion Program    | -                                 | -                                  | -                                  | -                                 |
| <b>Public Safety</b>           | <b>560,094</b>                    | <b>511,940</b>                     | <b>366,326</b>                     | <b>420,558</b>                    |
| <b>Public Works</b>            |                                   |                                    |                                    |                                   |
| SARA Hazardous Material        | 59,446                            | 64,658                             | 38,725                             | 65,136                            |
| SARA Hazmat Equipment Grant    | 8,000                             | -                                  | -                                  | 10,000                            |
| <b>Public Works</b>            | <b>67,446</b>                     | <b>64,658</b>                      | <b>38,725</b>                      | <b>75,136</b>                     |
| <b>TOTAL</b>                   | <b>\$ 627,540</b>                 | <b>\$ 576,598</b>                  | <b>\$ 405,050</b>                  | <b>\$ 495,694</b>                 |



**Mission**

To serve as the critical link between the citizen and responding public safety agencies while efficiently collecting and disseminating information needed to protect life, property and the environment.

**Goals/Objectives**

The following are goals/objectives for 2020 for the Communication Center.

- Replacement / upgrade of 911 equipment
- Possible implementation of NG911 services in Douglas County (Text to 911).
- Increase dispatch staff by adding a new position as Lead Dispatcher if budget allows.

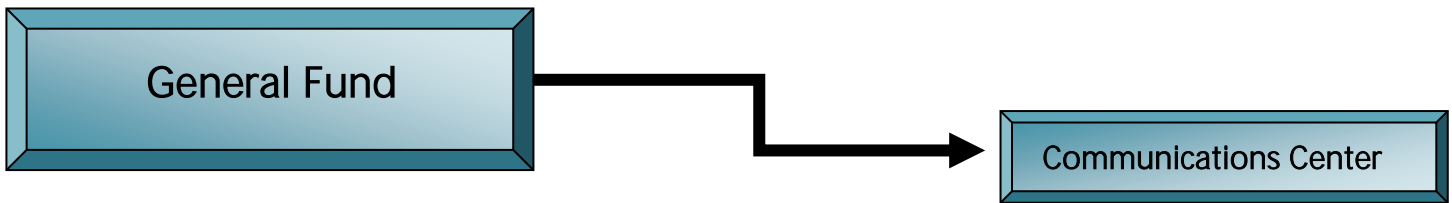
**Performance and Workload Indicators**

- Maintain State and Federal standards for personnel through continuing education, seminars, and on-line training.
- Attend county and city meetings applicable to the Communication Center.
- Continue public tours to educate the masses on 9-1-1 operations.

**Year End and Projected Call Volumes**

|                   | <b><u>2015</u></b> | <b><u>2016</u></b> | <b><u>2017</u></b> | <b><u>2018</u></b> | <b><u>2019*</u></b> |
|-------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| 911 Land Line     | 17,000             | 14,501             | 16,407             | 13,465             | 15,000              |
| 911 Cell Line     | 31,000             | 28,312             | 26,221             | 27,591             | 30,000              |
| Admin             | 36,000             | 36,998             | 34,443             | 33,968             | 35,000              |
| Abandoned         | 1,200              | 1,164              | 605                | 69                 | 150                 |
| Calls for Service | 35,000             | 31,945             | 33,166             | 34,282             | 35,000              |

*\*Estimated.*



**Full Time Equivalents**

| <u>Position</u>                  | 2020  |       |      | 2019  |       |      |
|----------------------------------|-------|-------|------|-------|-------|------|
|                                  | FTE   | FT    | PT   | FTE   | FT    | PT   |
| Communications Center Supervisor | 1.00  | 1.00  |      | 1.00  | 1.00  |      |
| Lead Dispatcher*                 | 1.00  | 1.00  |      | 1.00  | 1.00  |      |
| Dispatcher                       | 12.00 | 12.00 |      | 12.00 | 12.00 |      |
| Totals                           | 14.00 | 14.00 | 0.00 | 14.00 | 14.00 | 0.00 |

*\*Lead Dispatcher funded for 2020 with Risk Management Funds.*



Communication Center

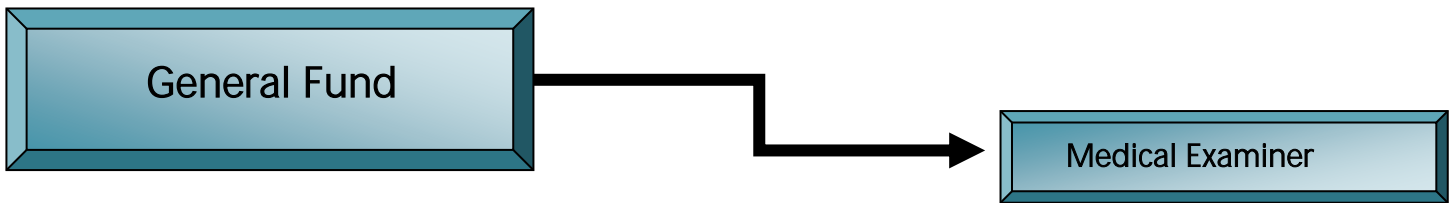
General Fund

**DOUGLAS COUNTY, WISCONSIN  
BUDGET SUMMARY BY OBJECT  
Communications Center**

|                                     | <b>2018<br/>Actual<br/>Amount</b> | <b>2019<br/>Amended<br/>Budget</b> | <b>2019<br/>8 Month<br/>Actual</b> | <b>2020<br/>Budget<br/>Amount</b> |
|-------------------------------------|-----------------------------------|------------------------------------|------------------------------------|-----------------------------------|
| <b>Revenues</b>                     |                                   |                                    |                                    |                                   |
| Intergovernmental Revenues          | \$ -                              | \$ 11,451                          | \$ 11,450                          | \$ -                              |
| Miscellaneous Revenues              | 23,319                            | 20,000                             | 1,384                              | 20,000                            |
| <b>Revenues</b>                     | <b>23,319</b>                     | <b>31,451</b>                      | <b>12,834</b>                      | <b>20,000</b>                     |
| <b>Expenditures</b>                 |                                   |                                    |                                    |                                   |
| Personnel Services                  | 879,904                           | 898,733                            | 576,932                            | 990,479                           |
| Contractual Services                | 88,626                            | 111,500                            | 41,898                             | 111,500                           |
| Supplies & Expense                  | 17,597                            | 36,096                             | 19,631                             | 25,000                            |
| Fixed Charges                       | 3,288                             | 5,500                              | 3,441                              | 5,500                             |
| Grants & Contributions              | -                                 | -                                  | -                                  | -                                 |
| Department Allocation               | 34,462                            | 35,025                             | 22,884                             | 35,025                            |
| <b>Expenditures</b>                 | <b>1,023,878</b>                  | <b>1,086,854</b>                   | <b>664,786</b>                     | <b>1,167,504</b>                  |
| <b>Net Cost From Operations</b>     | <b>1,000,559</b>                  | <b>1,055,403</b>                   | <b>651,952</b>                     | <b>1,147,504</b>                  |
| Capital Outlay                      | -                                 | -                                  | -                                  | -                                 |
| <b>Net Cost With Capital Outlay</b> | <b>\$ 1,000,559</b>               | <b>\$ 1,055,403</b>                | <b>\$ 651,952</b>                  | <b>\$ 1,147,504</b>               |

**OPERATING EXPENDITURES BY ACTIVITY**

| <b>Activity Description</b> | <b>2018<br/>Actual<br/>Amount</b> | <b>2019<br/>Amended<br/>Budget</b> | <b>2019<br/>8 Month<br/>Actual</b> | <b>2020<br/>Budget<br/>Amount</b> |
|-----------------------------|-----------------------------------|------------------------------------|------------------------------------|-----------------------------------|
| <b>Public Safety</b>        |                                   |                                    |                                    |                                   |
| Communication Center        | \$ 1,023,878                      | \$ 1,086,854                       | \$ 664,786                         | \$ 1,167,504                      |



**Mission**

The Medical Examiner's Office provides services to the citizens of Douglas County in accordance with state statutes. The Medical Examiner (ME) is responsible for the administration of the department, establishing policies, budget, and overseeing four deputies. The Medical Examiner also develops guidelines for reporting and investigating deaths in Douglas County. Makes decisions in regard to the need for autopsies, toxicology, and other testing.

**Goals**

The Medical Examiner’s goals include:

**Goal 1:** Continue the computerization of Medical Examiner ’s case records

**Goal 2:** Establish regional training and pacts

**Goal 3:** Work on upgraded national certification for Medical Examiner and deputies

**Goal 4:** Additional computerization of Case File Records to enhance the preservation and ability to find and use the records

**Performance Indicators**

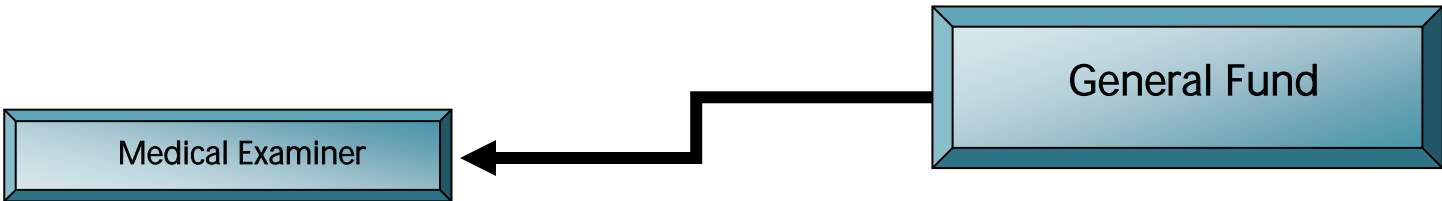
|                | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019*</u> | <u>2020**</u> |
|----------------|-------------|-------------|-------------|-------------|--------------|---------------|
| Investigations | 201         | 227         | 215         | 245         | 140          | 250           |
| Cremations     | 231         | 262         | 251         | 325         | 145          | 300           |
| Autopsies      | 19          | 18          | 22          | 28          | 16           | 25            |

\* Through 07/31/2019.

\*\* Estimated.

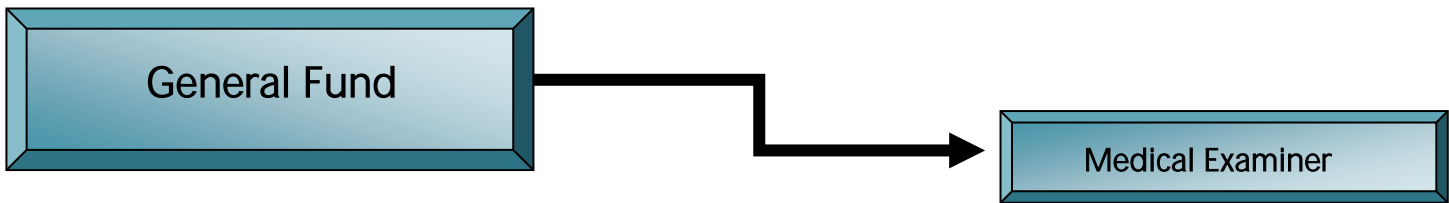
**Additional Comments**

The Medical Examiner is a part-time County employee. The Office contracts autopsies with Midwest Medical Examiner's Office (Anoka County, Minnesota). The Medical Examiner is on a vehicle replacement program.



Medical Examiner  
(0.59)

| Full Time Equivalents |      |      |      |      |      |      |
|-----------------------|------|------|------|------|------|------|
| <u>Position</u>       | 2020 |      |      | 2019 |      |      |
|                       | FTE  | FT   | PT   | FTE  | FT   | PT   |
| Medical Examiner      | 0.59 |      | 1.00 | 0.59 |      | 1.00 |
| Totals                | 0.59 | 0.00 | 1.00 | 0.59 | 0.00 | 1.00 |

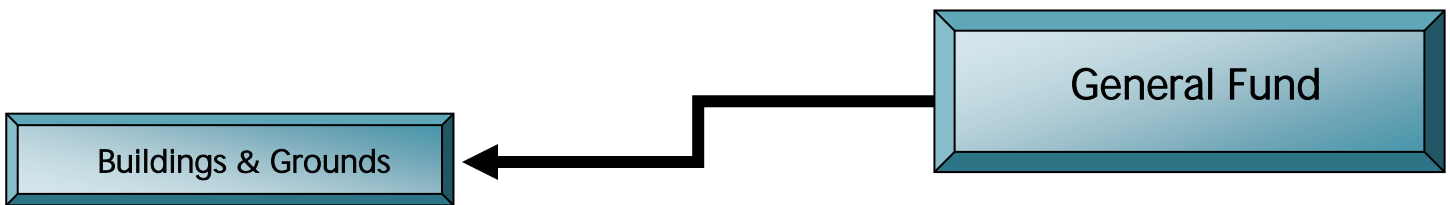


**DOUGLAS COUNTY, WISCONSIN  
BUDGET SUMMARY BY OBJECT  
Medical Examiner**

|                                     | <b>2018<br/>Actual<br/>Amount</b> | <b>2019<br/>Amended<br/>Budget</b> | <b>2019<br/>8 Month<br/>Actual</b> | <b>2020<br/>Budget<br/>Amount</b> |
|-------------------------------------|-----------------------------------|------------------------------------|------------------------------------|-----------------------------------|
| <b>Revenues</b>                     |                                   |                                    |                                    |                                   |
| Public Charges For Services         | \$ 28,390                         | \$ 30,050                          | \$ 17,330                          | \$ 30,050                         |
| Miscellaneous Revenues              | 15                                | -                                  | -                                  | -                                 |
| <b>Revenues</b>                     | <b>28,405</b>                     | <b>30,050</b>                      | <b>17,330</b>                      | <b>30,050</b>                     |
| <b>Expenditures</b>                 |                                   |                                    |                                    |                                   |
| Personnel Services                  | 35,845                            | 36,201                             | 26,509                             | 36,556                            |
| Contractual Services                | 74,626                            | 76,184                             | 47,074                             | 77,984                            |
| Supplies & Expense                  | 12,262                            | 14,570                             | 6,725                              | 14,570                            |
| Fixed Charges                       | 1,064                             | 1,320                              | 1,105                              | 1,320                             |
| Grants & Contributions              | -                                 | 1,000                              | -                                  | 1,000                             |
| Department Allocation               | 2,407                             | 1,400                              | 936                                | 1,450                             |
| <b>Expenditures</b>                 | <b>126,204</b>                    | <b>130,675</b>                     | <b>82,350</b>                      | <b>132,880</b>                    |
| <b>Net Cost From Operations</b>     | <b>97,799</b>                     | <b>100,625</b>                     | <b>65,020</b>                      | <b>102,830</b>                    |
| Capital Outlay                      | -                                 | 2,750                              | -                                  | 2,750                             |
| <b>Net Cost With Capital Outlay</b> | <b>\$ 97,799</b>                  | <b>\$ 103,375</b>                  | <b>\$ 65,020</b>                   | <b>\$ 105,580</b>                 |

**OPERATING EXPENDITURES BY ACTIVITY**

| <b>Activity Description</b> | <b>2018<br/>Actual<br/>Amount</b> | <b>2019<br/>Amended<br/>Budget</b> | <b>2019<br/>8 Month<br/>Actual</b> | <b>2020<br/>Budget<br/>Amount</b> |
|-----------------------------|-----------------------------------|------------------------------------|------------------------------------|-----------------------------------|
| <b>General Government</b>   |                                   |                                    |                                    |                                   |
| Medical Examiner            | \$ 126,204                        | \$ 130,675                         | \$ 82,350                          | \$ 132,880                        |



### **Introduction**

Douglas County Buildings and Grounds staff serve two buildings (Douglas County Government Center and Douglas County Courthouse) consisting of approximately 225,000 square feet of space.

### **Mission**

General Services exists to ensure a clean, well-maintained, efficient, safe, environment for Douglas County operations; provide technical advice and counsel to the County Administrator relating to facility and operational needs; assume a leadership role in the planning, design, construction, administration and management of future facilities and their needs.

### **Goals/Objectives**

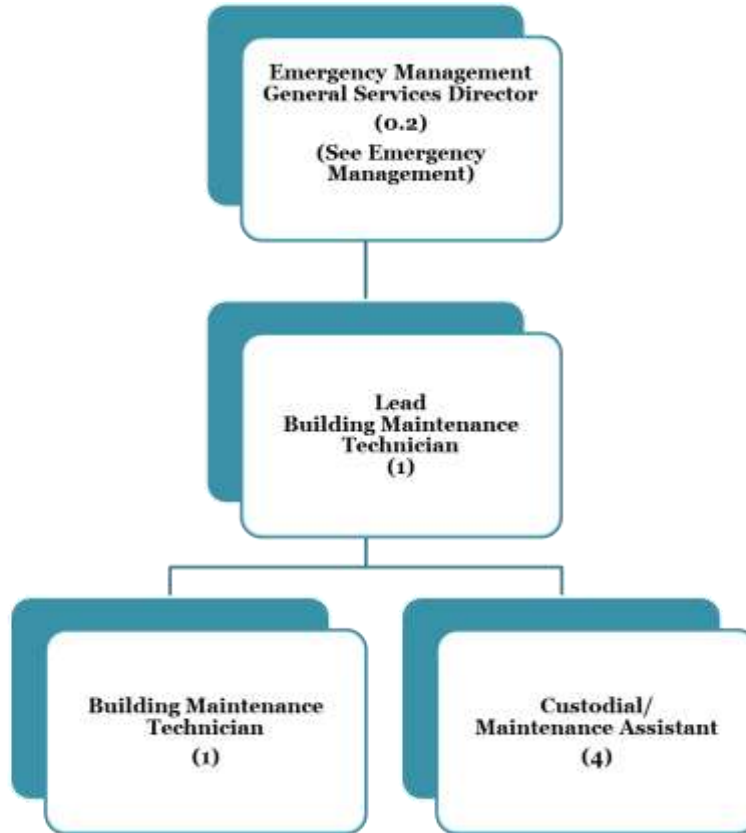
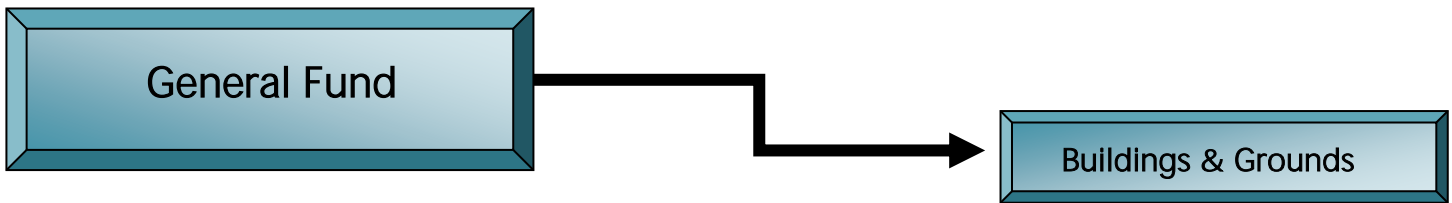
**Goal 1:** Install additional energy saving lighting as the budget allows. Continue to seek incentives from Focus on Energy to help facilitate the upgrades.

**Goal 2:** Work with Building Maintenance staff to enhance the scope of work that can be performed internally to reduce outside contracted support costs.

**Goal 3:** Schedule and complete preventative maintenance to minimize the potential for critical facility systems failures.

### **Performance Indicators**

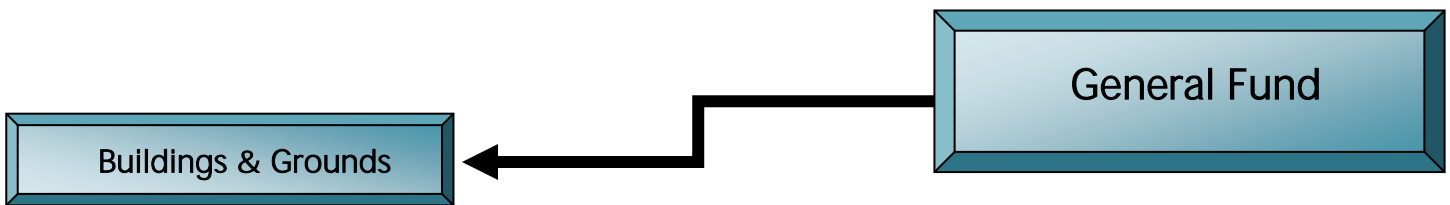
- Efficient operation of the facility while complying with budget limitations.
- Stabilizing or reducing energy usage based on annual degree days.
- Minimization of unexpected systems failures.
- Provide a clean well-maintained work environment for staff and visitors.
- Complete projects on time and on budget.



**Full Time Equivalents**

| <u>Position</u>                      | 2020 |      |      | 2019 |      |      |
|--------------------------------------|------|------|------|------|------|------|
|                                      | FTE  | FT   | PT   | FTE  | FT   | PT   |
| EM General Services Director*        | 0.20 |      |      | 0.20 |      |      |
| Lead Building Maintenance Technician | 1.00 | 1.00 |      | 1.00 | 1.00 |      |
| Building Maintenance Technician      | 1.00 | 1.00 |      | 1.00 | 1.00 |      |
| Custodial/Maintenance Assistant      | 4.00 | 4.00 |      | 4.00 | 4.00 |      |
| Totals                               | 6.20 | 6.00 | 0.00 | 6.20 | 6.00 | 0.00 |

\* The EM General Services Director works 80% of the time for Emergency Management.

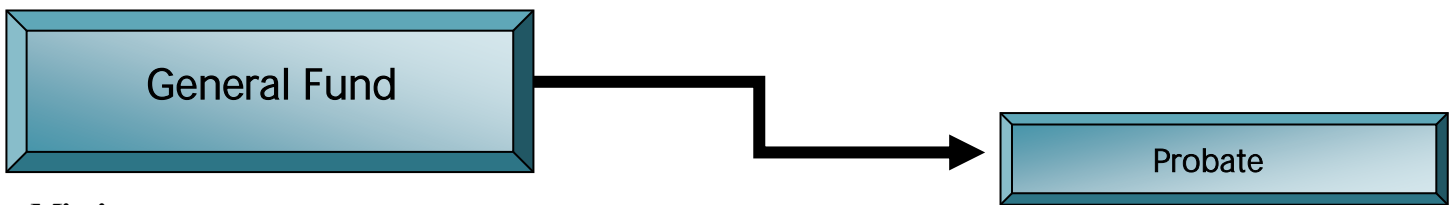


**DOUGLAS COUNTY, WISCONSIN  
BUDGET SUMMARY BY OBJECT  
Buildings and Grounds**

|                                 | 2018<br>Actual<br>Amount | 2019<br>Amended<br>Budget | 2019<br>8 Month<br>Actual | 2020<br>Budget<br>Amount |
|---------------------------------|--------------------------|---------------------------|---------------------------|--------------------------|
| <b>Revenues</b>                 |                          |                           |                           |                          |
| Intergovt. Charges For Services | \$ 6,576                 | \$ 6,000                  | \$ -                      | \$ 6,000                 |
| Miscellaneous Revenues          | 339,862                  | 316,400                   | 202,913                   | 323,400                  |
| <b>Revenues</b>                 | <b>346,438</b>           | <b>322,400</b>            | <b>202,913</b>            | <b>329,400</b>           |
| <b>Expenditures</b>             |                          |                           |                           |                          |
| Personnel Services              | 377,939                  | 388,749                   | 240,622                   | 410,594                  |
| Contractual Services            | 783,926                  | 785,450                   | 555,655                   | 785,450                  |
| Supplies & Expense              | 51,671                   | 56,750                    | 33,539                    | 56,750                   |
| Fixed Charges                   | 45,667                   | 66,000                    | 47,893                    | 66,000                   |
| Department Allocation           | (718,198)                | (693,641)                 | (515,550)                 | (713,641)                |
| <b>Expenditures</b>             | <b>541,006</b>           | <b>603,308</b>            | <b>362,160</b>            | <b>605,153</b>           |
| <b>Net Cost From Operations</b> | <b>\$ 194,567</b>        | <b>\$ 280,908</b>         | <b>\$ 159,247</b>         | <b>\$ 275,753</b>        |

**OPERATING EXPENDITURES BY ACTIVITY**

| Activity Description       | 2018<br>Actual<br>Amount | 2019<br>Amended<br>Budget | 2019<br>8 Month<br>Actual | 2020<br>Budget<br>Amount |
|----------------------------|--------------------------|---------------------------|---------------------------|--------------------------|
| <b>General Government</b>  |                          |                           |                           |                          |
| Building-Courthouse        | \$ 331,636               | \$ 403,773                | \$ 214,628                | \$ 414,697               |
| Building-Government Center | 209,369                  | 199,535                   | 147,532                   | 190,456                  |
| <b>General Government</b>  | <b>\$ 541,006</b>        | <b>\$ 603,308</b>         | <b>\$ 362,160</b>         | <b>\$ 605,153</b>        |



**Mission**

The mission of the Douglas County Register in Probate is to provide clerical, record keeping, accounting and administrative services to the Court system in the area of probate and all juvenile case filings, following the Wisconsin Statutes and policies set by the Circuit Judge. This office is run in a high-quality manner; showing compassion, confidentiality and understanding to all served.

The majority of the cases filed with the Register in Probate are confidential and are not open to the public. Confidential case types include:

- Guardianships (both for the Incompetent and Minors)
- Protective Placements
- Protective Services
- Conservatorships
- Mental Health Commitments (both Adult and Juvenile)
- Alcohol Commitments (both Adult and Juvenile)
- Drug Commitments (both Adult and Juvenile)

Juvenile case types, including:

- Children in Need of Protection or Services (CHIPS), which are child abuse and neglect cases
- Juvenile Guardianships (CHIPS Guardianships)
- Juvenile In Need of Protection or Services (JIPS), which are delinquency cases involving a minor under 17
- Delinquency
- Forfeitures (Including Truancy, Traffic violations for anyone under age 16, and any other non-criminal violation, such as Possession of Tobacco by a Minor, for anyone under age 17)
- Juvenile Judgments
- Adoptions
- Termination of Parental Rights cases
- Restraining Orders/Injunctions against Juveniles
- Juvenile Mental
- Group Juvenile

The following case types are filed with the Register in Probate and are considered open public record:

- Informal Probate
- Unclassified Probate
- Formal Probate
- Special Administration
- Summary Assignment/Summary Settlement
- Ancillary Proceedings
- Wills for Safekeeping (Wills are sealed until the maker passes away)
- Will Filed – No Probate

**Goals**

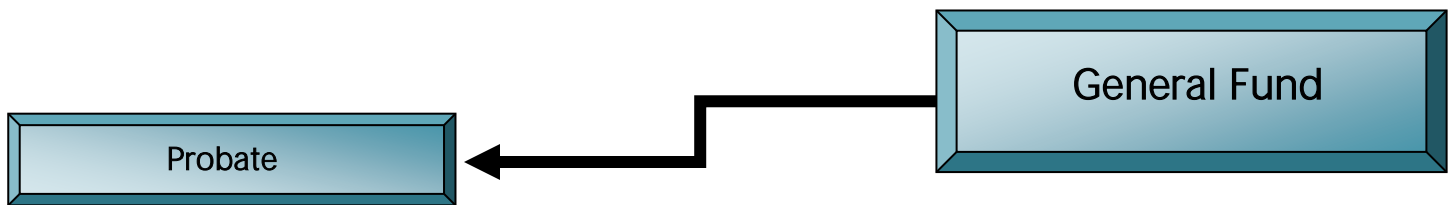
**Goal 1:** To provide accurate information to the public upon request in a professional and timely manner.

**Goal 2:** To gain a more thorough knowledge of the law with respect to timelines which the Court and the Register in Probate and Juvenile Clerk must follow.

**Goal 3:** To ensure that Statutory procedures and timelines are being substantially complied withn all case filings, with special emphasis on Juvenile cases.

**Goal 4.** To efficiently transition the Probate and Juvenile Court files for electronic filing





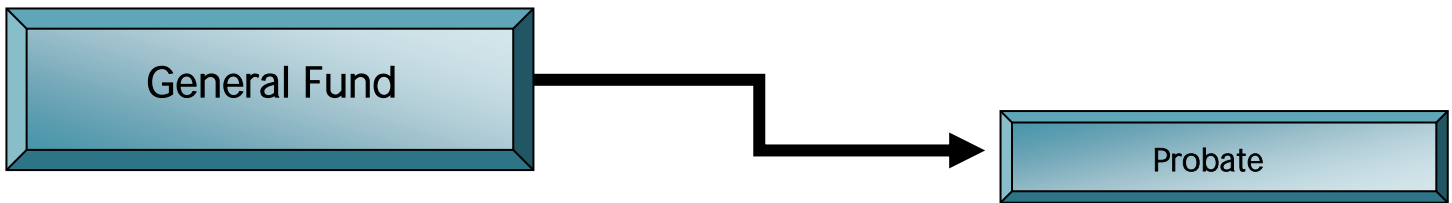
**Additional Comments**

Probate receives revenue from the State for reimbursement of guardian ad litem fees and from the public for miscellaneous other fees.

**Performance Indicators**

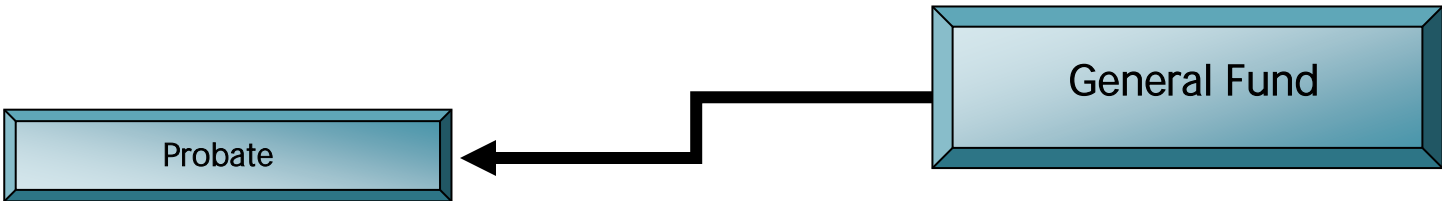
| <b>Cases</b>                                    | <b>2015</b>  | <b>2016</b>  | <b>2017</b>  | <b>2018</b>  | <b>2019*</b> |
|---|--------------|--------------|--------------|--------------|--------------|
| Adoptions                                       | 10           | 14           | 25           | 13           | 15           |
| Guardianships (new filing)                      | 354          | 50           | 50           | 55           | 60           |
| Guardianships (ongoing)                         |              | 363          | 375          | 413          | 420          |
| Temporary Guardianship-50302                    | 8            | 4            | 5            | 4            | 8            |
| Protective Placements-50401                     | 86           | 18           | 20           | 104          | 120          |
| Guardianship-50301                              |              | 15           | 20           | 20           | 30           |
| Protective Services-50403                       | 14           | 2            | 15           | 2            | 5            |
| Protective Placement on Existing Guard-50402    | 11           | 3            | 15           | 7            | 10           |
| Minor Guardianships-50304                       | 44           | 8            | 15           | 47           | 50           |
| Probate Matters-(New Filings)                   | 102          | 98           | 100          | 113          | 120          |
| Informal-50102                                  |              | 50           | 50           | 74           | 100          |
| Formal-50101                                    |              |              | 3            | 3            | 5            |
| Unclassified-50100                              |              | 27           | 30           | 27           | 30           |
| Ancillary Proceeding-50103                      |              | 4            | 5            | 1            | 1            |
| Special Administration-50104                    |              | 13           | 15           | 7            | 15           |
| Summary Assignment-50105                        |              | 4            | 5            | 0            | 0            |
| Summary Settlement-50106                        |              |              |              | 1            | 0            |
| Probate (ongoing)                               |              | 245          | 250          | 93           | 100          |
| Wills Filed Safekeeping                         | 11           | 14           | 15           | 20           | 24           |
| Mental Commitments Adult                        | 45           | 49           | 50           | 72           | 50           |
| Juvenile Mental                                 |              | 2            | 6            | 6            | 15           |
| Delinquency new filings                         | 72           | 79           | 85           | 77           | 115          |
| Group File-Juvenile                             |              | 2            | 2            | 27           | 30           |
| CHIPS (Child in need of protection or services) | 60           | 52           | 80           | 89           | 115          |
| CHIPS (Guardianship)                            | 7            | 22           | 20           | 12           | 30           |
| Juvenile Ordinances                             | 256          | 295          | 250          | 205          | 300          |
| Juvenile Judgments                              |              |              |              | 0            | 0            |
| Injunction                                      |              | 1            | 2            | 4            | 4            |
| TPR (Termination of parental rights)            | 12           | 25           | 30           | 20           | 15           |
|   | <b>1,279</b> | <b>1,603</b> | <b>1,688</b> | <b>1,515</b> | <b>1,787</b> |

\*Estimated



**Full Time Equivalents**

| <u>Position</u>                                      | 2020        |             |             | 2019        |             |             |
|--|-------------|-------------|-------------|-------------|-------------|-------------|
|  | FTE         | FT          | PT          | FTE         | FT          | PT          |
| Register of Probate/<br>Juvenile Clerk               | 1.00        | 1.00        |             | 1.00        | 1.00        |             |
| Deputy Register of Probate/<br>Deputy Juvenile Clerk | 1.00        | 1.00        |             | 1.00        | 1.00        |             |
| Totals   | <u>2.00</u> | <u>2.00</u> | <u>0.00</u> | <u>2.00</u> | <u>2.00</u> | <u>0.00</u> |

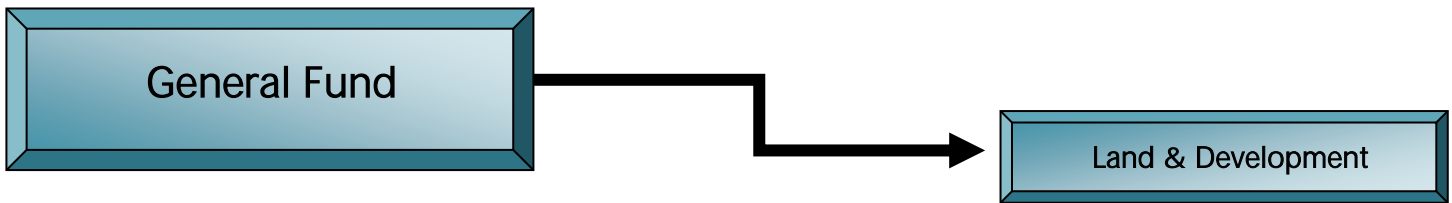


**DOUGLAS COUNTY, WISCONSIN  
BUDGET SUMMARY BY OBJECT  
Probate**

|                                 | <b>2018<br/>Actual<br/>Amount</b> | <b>2019<br/>Amended<br/>Budget</b> | <b>2019<br/>8 Month<br/>Actual</b> | <b>2020<br/>Budget<br/>Amount</b> |
|---------------------------------|-----------------------------------|------------------------------------|------------------------------------|-----------------------------------|
| <b>Revenues</b>                 |                                   |                                    |                                    |                                   |
| Intergovernmental Revenues      | \$ 44,302                         | \$ 44,000                          | \$ 28,494                          | \$ 44,000                         |
| Public Charges For Services     | 29,818                            | 34,000                             | 26,486                             | 34,000                            |
| <b>Revenues</b>                 | <b>74,120</b>                     | <b>78,000</b>                      | <b>54,980</b>                      | <b>78,000</b>                     |
| <b>Expenditures</b>             |                                   |                                    |                                    |                                   |
| Personnel Services              | 120,580                           | 123,306                            | 85,563                             | 134,266                           |
| Contractual Services            | 64,717                            | 66,700                             | 43,118                             | 69,700                            |
| Supplies & Expense              | 5,306                             | 8,700                              | 1,590                              | 7,700                             |
| Fixed Charges                   | 587                               | 750                                | 659                                | 750                               |
| Department Allocation           | 3,669                             | 3,998                              | 2,664                              | 4,198                             |
| <b>Expenditures</b>             | <b>194,859</b>                    | <b>203,454</b>                     | <b>133,594</b>                     | <b>216,614</b>                    |
| <b>Net Cost From Operations</b> | <b>\$ 120,739</b>                 | <b>\$ 125,454</b>                  | <b>\$ 78,614</b>                   | <b>\$ 138,614</b>                 |

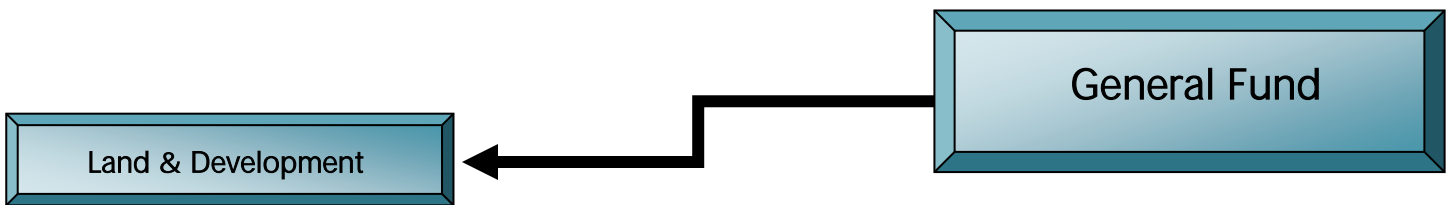
**OPERATING EXPENDITURES BY ACTIVITY**

| <b>Activity Description</b> | <b>2018<br/>Actual<br/>Amount</b> | <b>2019<br/>Amended<br/>Budget</b> | <b>2019<br/>8 Month<br/>Actual</b> | <b>2020<br/>Budget<br/>Amount</b> |
|-----------------------------|-----------------------------------|------------------------------------|------------------------------------|-----------------------------------|
| <b>General Government</b>   |                                   |                                    |                                    |                                   |
| Probate & Juvenile Clerk    | \$ 194,859                        | \$ 203,454                         | \$ 133,594                         | \$ 216,614                        |
| <b>General Government</b>   | <b>\$ 194,859</b>                 | <b>\$ 203,454</b>                  | <b>\$ 133,594</b>                  | <b>\$ 216,614</b>                 |



**DOUGLAS COUNTY, WISCONSIN  
BUDGET SUMMARY BY OBJECT  
Land and Development**

|                                 | 2018<br>Actual<br>Amount | 2019<br>Amended<br>Budget | 2019<br>8 Month<br>Actual | 2020<br>Budget<br>Amount |
|---------------------------------|--------------------------|---------------------------|---------------------------|--------------------------|
| <b>Revenues</b>                 |                          |                           |                           |                          |
| Intergovernmental Revenues      | \$ -                     | \$ -                      | \$ -                      | \$ -                     |
| Public Charges For Services     | 11,713                   | 1,500                     | 7,416                     | 51,500                   |
| Miscellaneous Revenues          | 365,596                  | 131,324                   | 96,820                    | 125,738                  |
| Other Financing Sources         | (10,000)                 | (10,000)                  | -                         | (10,000)                 |
| <b>Revenues</b>                 | <b>367,309</b>           | <b>122,824</b>            | <b>104,236</b>            | <b>167,238</b>           |
| <b>Expenditures</b>             |                          |                           |                           |                          |
| Personnel Services              | 34,263                   | 50,000                    | 22,869                    | 20,000                   |
| Contractual Services            | 152,126                  | 31,500                    | 26,328                    | 31,500                   |
| Supplies & Expense              | 16,832                   | 23,200                    | 5,731                     | 24,200                   |
| Fixed Charges                   | 22,855                   | 54,300                    | 12,700                    | 54,300                   |
| Grants & Contributions          | 167,462                  | 117,200                   | 97,834                    | 114,000                  |
| Department Allocation           | 2,405                    | 4,100                     | 2,011                     | 4,205                    |
| <b>Expenditures</b>             | <b>395,942</b>           | <b>280,300</b>            | <b>167,473</b>            | <b>248,205</b>           |
| <b>Net Cost From Operations</b> | <b>\$ 28,633</b>         | <b>\$ 157,476</b>         | <b>\$ 63,237</b>          |                          |
| Fund Balance Adjustment         |                          |                           |                           | (80,967)                 |
| <b>Tax Levy</b>                 |                          |                           |                           | <b>\$ -</b>              |



**DOUGLAS COUNTY, WISCONSIN  
OPERATING EXPENDITURES BY ACTIVITY  
Land and Development**

| Activity Description                       | 2018<br>Actual<br>Amount | 2019<br>Amended<br>Budget | 2019<br>8 Month<br>Actual | 2020<br>Budget<br>Amount |
|--|--------------------------|---------------------------|---------------------------|--------------------------|
| <b>General Government</b>                  |                          |                           |                           |                          |
| Property Management-Land                   | \$ 121,290               | \$ 135,100                | \$ 42,230                 | \$ 106,205               |
| <b>General Government</b>                  | <b>121,290</b>           | <b>135,100</b>            | <b>42,230</b>             | <b>106,205</b>           |
| <b>Health and Human Services</b>           |                          |                           |                           |                          |
| Humane Society of DC                       | -                        | -                         | -                         | -                        |
| Animal Shelter                             | 40,000                   | 40,000                    | 40,000                    | 40,000                   |
| <b>Health and Human Services</b>           | <b>40,000</b>            | <b>40,000</b>             | <b>40,000</b>             | <b>40,000</b>            |
| <b>Culture, Recreation &amp; Education</b> |                          |                           |                           |                          |
| Douglas County Historical Society          | 6,000                    | 3,642                     | 3,642                     | 5,000                    |
| Dragon Boats                               | 1,000                    | 607                       | -                         | 1,000                    |
| Fairgrounds Surcharge                      | 75,736                   | -                         | 6,474                     | -                        |
| Head of the Lakes Fair Improvements        | 843                      | -                         | 329                       | -                        |
| Head of the Lakes Fair                     | 24,692                   | 28,000                    | 14,606                    | 28,000                   |
| 4-H Fair                                   | 20,000                   | 15,259                    | -                         | 20,000                   |
| <b>Culture, Recreation &amp; Education</b> | <b>128,272</b>           | <b>47,508</b>             | <b>25,051</b>             | <b>54,000</b>            |
| <b>Conservation and Development</b>        |                          |                           |                           |                          |
| City-County Development Association        | 32,000                   | 19,424                    | 19,424                    | 20,000                   |
| Economic Development - County              | -                        | 20,000                    | 20,000                    | -                        |
| Convention & Visitor's Bureau              | 20,000                   | 12,140                    | 12,140                    | 20,000                   |
| Better City Superior                       | -                        | -                         | -                         | -                        |
| Land Conservation Reserve                  | 50,380                   | 3,700                     | 6,200                     | -                        |
| Housing Assessment                         | -                        | -                         | -                         | -                        |
| Special Projects                           | -                        | -                         | -                         | 3,000                    |
| SBC  | -                        | -                         | -                         | -                        |
| Lucius Wood Performing Arts                | 4,000                    | 2,428                     | 2,428                     | 5,000                    |
| <b>Conservation and Development</b>        | <b>106,380</b>           | <b>57,692</b>             | <b>60,192</b>             | <b>48,000</b>            |
| <b>TOTAL</b>                               | <b>\$ 395,942</b>        | <b>\$ 280,300</b>         | <b>\$ 167,473</b>         | <b>\$ 248,205</b>        |

General Fund



Non-Departmental



Non-Departmental

General Fund

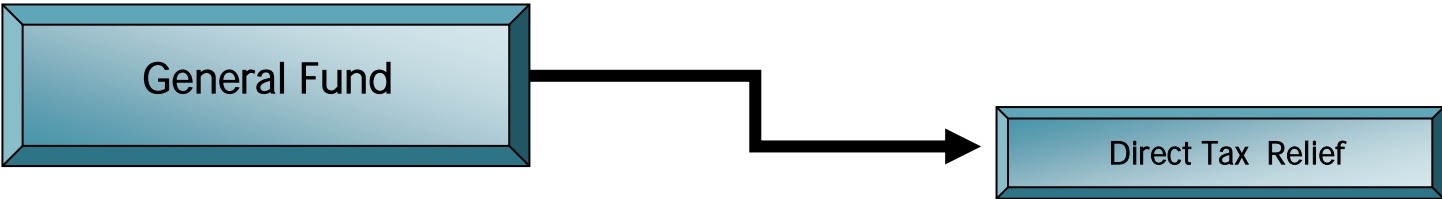


**BUDGET SUMMARY BY OBJECT**  
Non-Departmental

|                                 | 2018<br>Actual<br>Amount | 2019<br>Amended<br>Budget | 2019<br>8 Month<br>Actual | 2020<br>Budget<br>Amount |
|---------------------------------|--------------------------|---------------------------|---------------------------|--------------------------|
| <b>Revenues</b>                 |                          |                           |                           |                          |
| Taxes                           | \$ (153,756)             | \$ 261,951                | \$ 115,129                | \$ 115,000               |
| Intergovernmental Revenues      | 1,098,203                | -                         | 675,957                   | -                        |
| Miscellaneous Revenues          | 5,588                    | -                         | 375                       | -                        |
| Other Financing Sources         | (1,894,683)              | (251,983)                 | -                         | -                        |
| <b>Revenues</b>                 | <b>(944,649)</b>         | <b>9,968</b>              | <b>791,462</b>            | <b>115,000</b>           |
| <b>Expenditures</b>             |                          |                           |                           |                          |
| Personnel Services              | 153,902                  | 141,000                   | 21,315                    | 66,000                   |
| Contractual Services            | 1,120,448                | 47,200                    | 873,233                   | -                        |
| Supplies & Expense              | 295                      | -                         | 67                        | -                        |
| Fixed Charges                   | -                        | 90,959                    | 30                        | 110,000                  |
| Grants & Contributions          | 411,041                  | 426,271                   | 431,457                   | 461,200                  |
| Department Allocation           | (440,142)                | (431,857)                 | (287,899)                 | (701,604)                |
| <b>Expenditures</b>             | <b>1,245,544</b>         | <b>273,573</b>            | <b>1,038,202</b>          | <b>(64,404)</b>          |
| <b>Net Cost From Operations</b> | <b>\$ 2,190,193</b>      | <b>\$ 263,605</b>         | <b>\$ 246,741</b>         | <b>\$ (179,404)</b>      |
| Fund Balance Adjustment         |                          |                           |                           |                          |
| <b>Tax Levy</b>                 |                          |                           |                           |                          |

**OPERATING EXPENDITURES BY ACTIVITY**

| Activity Description                       | 2018<br>Actual<br>Amount | 2019<br>Amended<br>Budget | 2019<br>8 Month<br>Actual | 2020<br>Budget<br>Amount |
|--|--------------------------|---------------------------|---------------------------|--------------------------|
| <b>General Government</b>                  |                          |                           |                           |                          |
| Non-Departmental/Contingency               | \$ (212,478)             | \$ (152,698)              | \$ (239,812)              | \$ (525,604)             |
| <b>Public Safety</b>                       |                          |                           |                           |                          |
| Fire Suppression Costs                     | -                        | -                         | -                         | -                        |
| <b>Public Safety</b>                       | <b>-</b>                 | <b>-</b>                  | <b>-</b>                  | <b>-</b>                 |
| <b>Culture, Recreation &amp; Education</b> |                          |                           |                           |                          |
| Northern Waters Library Service            | 41,128                   | 41,538                    | 41,538                    | 41,538                   |
| Libraries                                  | 335,095                  | 349,781                   | 354,967                   | 384,142                  |
| <b>Culture, Recreation &amp; Education</b> | <b>376,223</b>           | <b>391,319</b>            | <b>396,505</b>            | <b>425,680</b>           |
| <b>Conservation and Development</b>        |                          |                           |                           |                          |
| CDBG-Germann Fire                          | 889,094                  | -                         | 174,815                   | -                        |
| CDBG-Funding                               | 2,321                    | -                         | 6,820                     | -                        |
| Regional Planning Commissions              | 34,818                   | 34,952                    | 34,952                    | 35,520                   |
| CDBG-Parkland                              | -                        | -                         | -                         | -                        |
| <b>Non-Departmental</b>                    | <b>926,233</b>           | <b>34,952</b>             | <b>216,586</b>            | <b>35,520</b>            |
| <b>TOTAL</b>                               | <b>\$ 1,089,978</b>      | <b>\$ 273,573</b>         | <b>\$ 373,279</b>         | <b>\$ (64,404)</b>       |

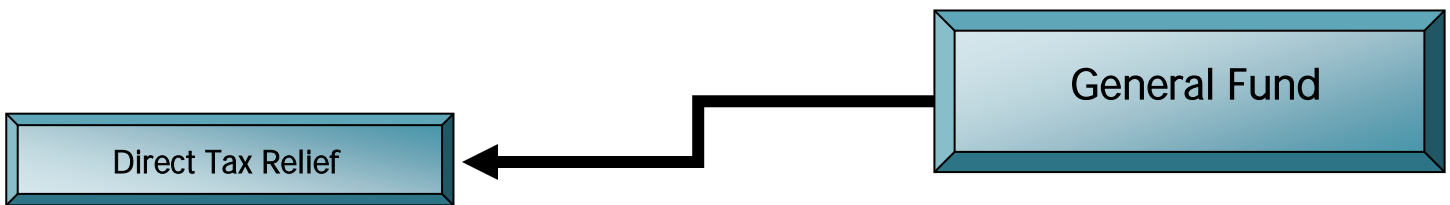


# Direct



# RELIEF





**DOUGLAS COUNTY, WISCONSIN  
BUDGET SUMMARY BY OBJECT  
Direct Tax Relief**

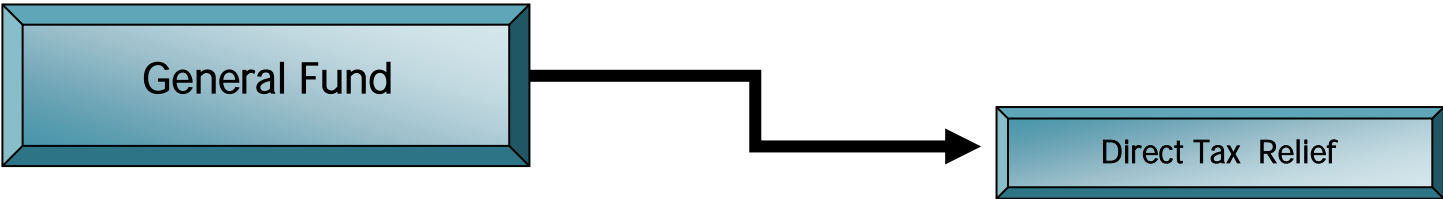
|                            | <b>2018<br/>Actual<br/>Amount</b> | <b>2019<br/>Amended<br/>Budget</b> | <b>2019<br/>8 Month<br/>Actual</b> | <b>2020<br/>Budget<br/>Amount</b> |
|----------------------------|-----------------------------------|------------------------------------|------------------------------------|-----------------------------------|
| <b>Revenues</b>            |                                   |                                    |                                    |                                   |
| Taxes                      | \$ 4,559,996                      | \$ 4,450,000                       | \$ 3,160,869                       | \$ 4,445,000                      |
| Intergovernmental Revenues | 2,243,006                         | 2,222,500                          | 505,392                            | 2,350,500                         |
| Miscellaneous Revenues     | 411,028                           | 400,000                            | 394,251                            | 400,000                           |
| Other Financing Sources    | 1,540,000                         | 1,646,500                          | 1,097,680                          | 1,650,000                         |
| <b>Revenues</b>            | <b>\$ 8,754,030</b>               | <b>\$ 8,719,000</b>                | <b>\$ 5,158,192</b>                | <b>\$ 8,845,500</b>               |

**Additional Comments**

Sales tax revenue has remained steady for 2019 and the 2020 budget reflects that trend.

*\* see page 160 for County Sales Tax*

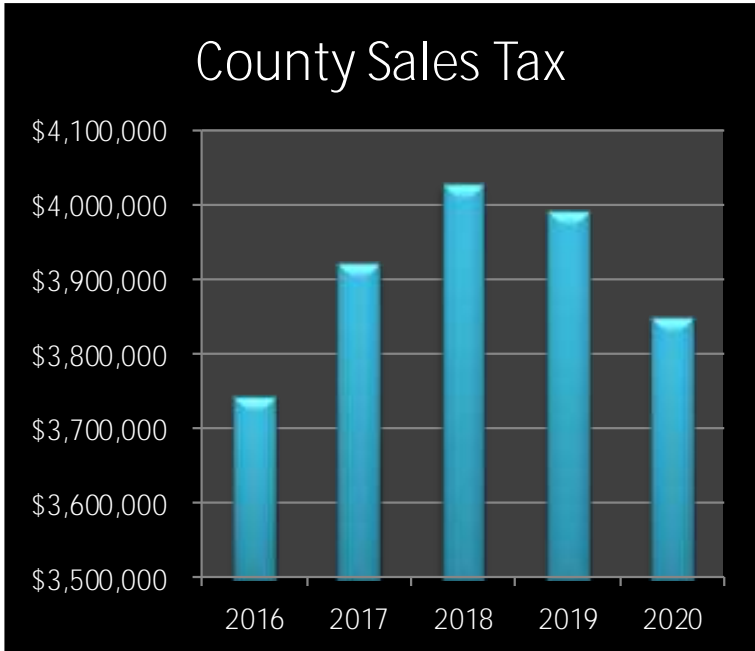
*\* see page 161 for State Shared Revenue*



**DOUGLAS COUNTY, WISCONSIN  
COUNTY SALES TAX**

|              | <b>2016<br/>Actual</b> | <b>2017<br/>Actual</b> | <b>2018<br/>Actual</b> | <b>2019<br/>Estimate</b> | <b>2020<br/>Budget</b> |
|--------------|------------------------|------------------------|------------------------|--------------------------|------------------------|
| January      | \$ 351,503             | \$ 244,213             | \$ 351,172             | \$ 357,602               | \$ 320,833             |
| February     | 260,744                | 358,707                | 421,047                | 394,574                  | 320,833                |
| March        | 247,080                | 271,901                | 265,404                | 309,263                  | 320,833                |
| April        | 334,815                | 229,093                | 121,843                | 219,678                  | 320,833                |
| May          | 247,904                | 336,019                | 366,975                | 352,307                  | 320,833                |
| June         | 324,218                | 331,443                | 348,634                | 308,188                  | 320,833                |
| July         | 359,075                | 309,777                | 350,564                | 400,594                  | 320,833                |
| August       | 327,676                | 358,356                | 409,863                | 439,570                  | 320,833                |
| September    | 357,537                | 355,143                | 313,725                | 310,996                  | 320,833                |
| October      | 333,721                | 304,236                | 377,517                | 300,000                  | 320,833                |
| November     | 303,866                | 380,856                | 406,613                | 300,000                  | 320,833                |
| December     | 296,789                | 441,496                | 293,169                | 300,000                  | 320,833                |
| <b>Total</b> | <b>\$ 3,744,927</b>    | <b>\$ 3,921,239</b>    | <b>\$ 4,026,526</b>    | <b>\$ 3,992,772</b>      | <b>\$ 3,850,000</b>    |

\*Amounts are estimated for October - December 2019, as are 2020 budget figures



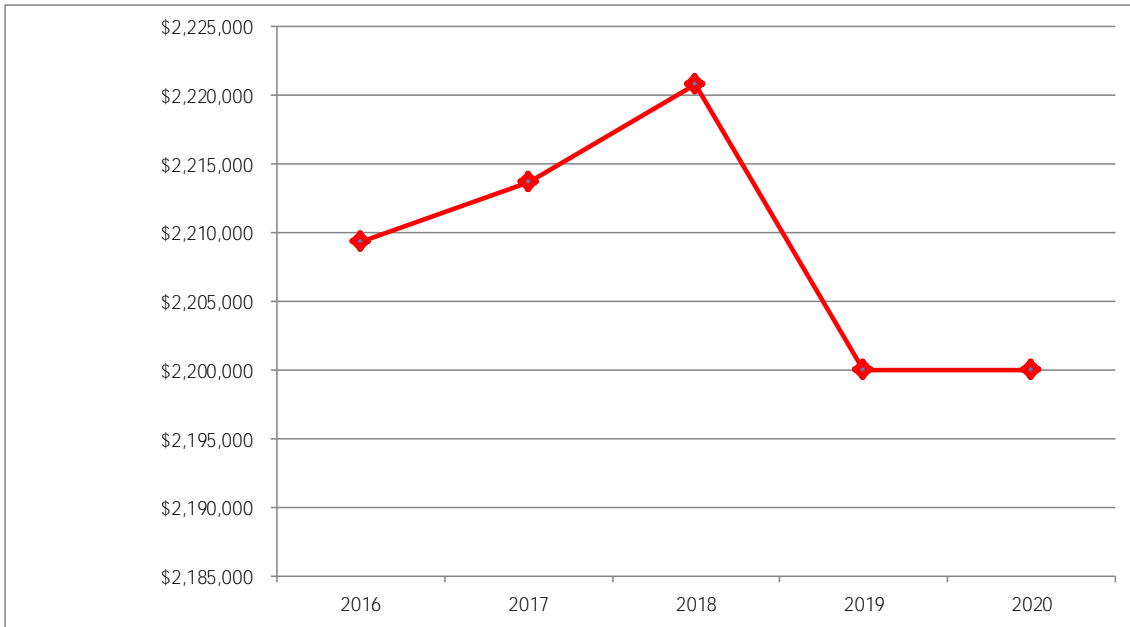
“County Sales Tax” is the amount distributed to the county after deducting the retailer’s discount, which compensates retailers for collecting and timely remitting of the taxes, and the state administrative fee of 1.75%.

Direct Tax Relief

General Fund

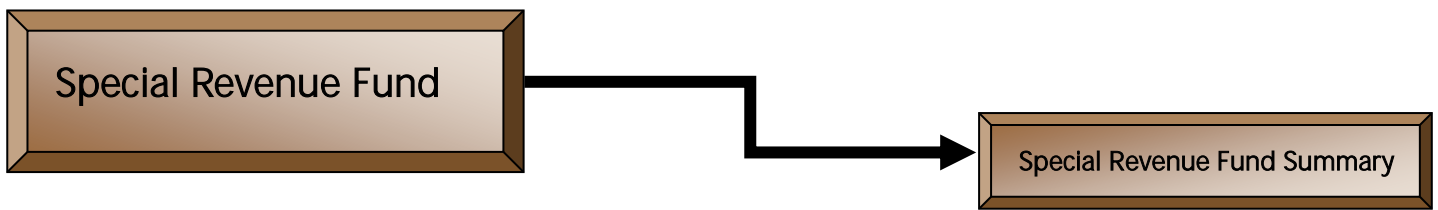
DOUGLAS COUNTY, WISCONSIN  
State Shared Revenue

| Shared Revenues                | 2016<br>Actual     | 2017<br>Actual     | 2018<br>Actual     | 2019<br>Budget     | 2020<br>Budget     |
|--------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| <b>PAYMENT</b>                 |                    |                    |                    |                    |                    |
| July Distribution 15%          | \$ 331,136         | \$ 331,694         | \$ 332,278         | \$ 335,000         | \$ 335,000         |
| November Distribution 85%      | 1,878,235          | 1,882,038          | 1,888,504          | 1,865,000          | 1,865,000          |
|                                | <b>\$2,209,371</b> | <b>\$2,213,732</b> | <b>\$2,220,782</b> | <b>\$2,200,000</b> | <b>\$2,200,000</b> |
| Increase (Decrease) in Amount  | \$ (373,597)       | \$ (537)           | \$ 7,050           | \$ (20,782)        | \$ -               |
| Percentage Increase (Decrease) | -14.54%            | -0.02%             | 0.32%              | -0.94%             | 0.00%              |



The state shared revenue program provides no-strings-attached aid to municipalities and counties. Payment amounts are based on several factors.

Payment estimates are provided by September 15 of the year preceding payment. Of this amount, 15% is distributed on the fourth Monday in July and the remaining 85% is distributed on the third Monday in November.



Special Revenue Funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. Special Revenue Funds receive financial support from a number of sources including: property taxes; federal, state and local grants; and fees for services.

Essentially the same accounting is used for the general fund and special revenue funds. Both utilize a flow of financial resources measurement focus and the modified accrual basis of accounting.

### **HEALTH AND HUMAN SERVICES**

Promotes the health, safety and well-being of individuals and families by providing a coordinated continuum of services for eligible county residents. This goal is accomplished by valuing service, social justice, the dignity and worth of the people served, the importance of human relationships and the integrity and competence of staff.

Operates in compliance with the equal opportunities policies and standards of the Wisconsin Department of Health Services, Wisconsin Department of Children and Families, Wisconsin Department of Corrections and the Wisconsin Department of Administration and all applicable state and federal statutes and regulations relating to nondiscrimination in employment and services delivery.

Persons seeking or receiving services will NOT be excluded from participation, denied benefits or otherwise be subject to discrimination in any manner on the basis of race, color, national origin, sex, religion, age or disability.

### **CHILD SUPPORT**

Identifies and locates parents who have left their dependents and attempts to obtain child support from them. It is also responsible for establishing paternity and collecting child support from non-custodial parents.

### **AGING SERVICES (SENIOR CONNECTIONS)**

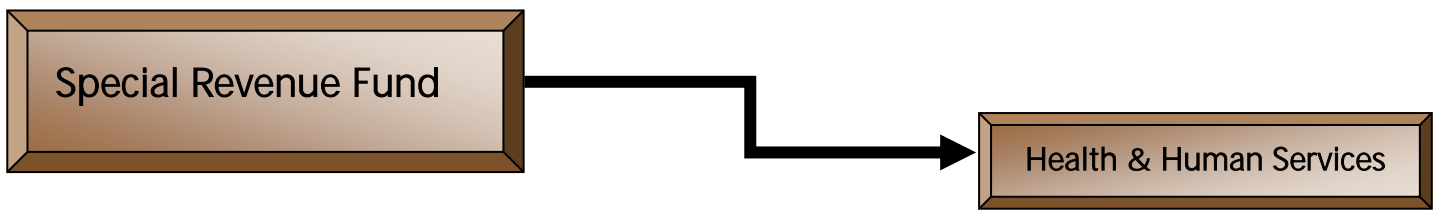
Accounts for resources used to support programs of the County's senior citizens. This fund is primarily responsible for Federal and State programs for elderly assistance.

Special Revenue Fund Summary

Special Revenue Fund

**DOUGLAS COUNTY, WISCONSIN  
BUDGET SUMMARY BY OBJECT  
Special Revenue Funds**

| <b>Account Description</b>          | <b>2017<br/>Actual<br/>Amount</b> | <b>2018<br/>Actual<br/>Amount</b> | <b>2019<br/>Budget<br/>Amount</b> | <b>2020<br/>Budget<br/>Amount</b> |
|-------------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| <b>Revenues</b>                     |                                   |                                   |                                   |                                   |
| Intergovernmental Revenues          | \$ 8,092,388                      | \$ 8,374,029                      | \$ 9,494,281                      | \$ 9,807,583                      |
| Licenses & Permits                  | 164,795                           | 179,426                           | 148,141                           | 150,141                           |
| Fines, Forfeits & Penalties         | 40,682                            | 37,892                            | 50,000                            | 50,000                            |
| Public Charges For Services         | 295,125                           | 333,844                           | 290,893                           | 421,250                           |
| Intergovt. Charges For Services     | 623,833                           | 860,830                           | 712,138                           | 724,750                           |
| Miscellaneous Revenues              | 1,087                             | 2,046                             | -                                 | -                                 |
| Other Financing Sources             | -                                 | 1,910,280                         | -                                 | -                                 |
| <b>Revenues</b>                     | <b>9,217,911</b>                  | <b>11,698,347</b>                 | <b>10,695,453</b>                 | <b>11,153,724</b>                 |
| <b>Expenditures</b>                 |                                   |                                   |                                   |                                   |
| Personnel Services                  | 5,358,189                         | 5,633,794                         | 5,912,301                         | 5,980,165                         |
| Contractual Services                | 6,913,512                         | 8,934,405                         | 8,565,576                         | 8,927,313                         |
| Supplies & Expense                  | 233,635                           | 272,843                           | 256,594                           | 278,650                           |
| Fixed Charges                       | 863,779                           | 512,870                           | 490,372                           | 789,559                           |
| Grants & Contributions              | 37,930                            | 13,293                            | 18,300                            | 19,185                            |
| Department Allocation               | 357,805                           | 362,216                           | 391,420                           | 402,340                           |
| <b>Expenditures</b>                 | <b>13,764,850</b>                 | <b>15,729,421</b>                 | <b>15,634,563</b>                 | <b>16,397,212</b>                 |
| <b>Net Cost From Operations</b>     | <b>4,546,939</b>                  | <b>4,031,074</b>                  | <b>4,939,110</b>                  | <b>5,243,488</b>                  |
| Capital Outlay                      | -                                 | 23,171                            | 23,598                            | -                                 |
| <b>Net Cost With Capital Outlay</b> | <b>4,546,939</b>                  | <b>4,054,245</b>                  | <b>4,962,708</b>                  | <b>5,243,488</b>                  |
| Fund Balance Adjustment             | (185,759)                         | (5,977)                           | (41,944)                          | (16,787)                          |
| <b>Tax Levy</b>                     | <b>\$ 4,361,180</b>               | <b>\$ 4,048,268</b>               | <b>\$ 4,920,764</b>               | <b>\$ 5,226,701</b>               |



### **Introduction**

The Douglas County Department of Health and Human Services is dedicated to promoting the health, safety and well-being of individuals and families by providing a coordinated continuum of services for eligible county residents. These services are provided through the following programs: Aging and Disability Resource Center, Economic Support Services, Youth and Family Services, Intake and Assessment, Alcohol and Other Drug Abuse, Mental Health, Public Health and Environmental Health.

### **Mission/Core Values**

To promote the health, safety, and well-being of all individuals and families.

- We value service.
- We value social justice.
- We value the dignity and worth of the person.
- We value the importance of human relationships.
- We value integrity and competence.

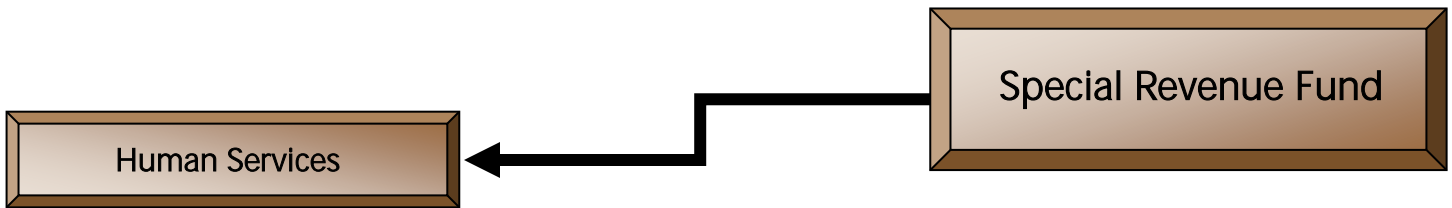
### **Goals**

The following are broad agency goals for 2020 for Health and Human Services that support the planning and goal setting for all program areas.

**Goal #1:** Continue to provide an efficient and coordinated response in the event of a natural disaster, or countywide emergency.

**Goal #2:** Maintain a healthy work environment.

**Goal #3:** Increase collaboration and promote an integrative service model.



**DIVISION: Aging and Disability Resource Center (ADRC)**

**SERVICE DESCRIPTION:**

The Aging and Disability Resource Centers (ADRCs) offer the general public a point of entry for information and assistance on issues affecting older people and people with disabilities regardless of their income. The core purpose of the ADRC is to provide **Information and Assistance (I&A)**. I&A Specialists in the ADRC provide knowledge about services, programs, and solutions for disability and long-term care matters such as living arrangements, health, adult protective services, employment, home maintenance, nutrition, Social Security, and other programs.

The service provision of **Long-Term Care Options Counseling** is an extension of the information and assistance process. Options counseling is focused on consumer education and is often provided when an individual is planning for or currently experiencing a life change. These life changes may include surviving a traumatic event such as a car accident, a medical event such as a stroke, or the transition from school-based services to programs for adults with disabilities. Options counseling is a decision-support process whereby consumers are assisted to evaluate and weigh their long-term care service options such as evaluating housing options, sorting through home care and personal care options, moving or staying in their current residence. Time is taken to fully understand each individual’s strengths and preferences, as well as needs.

There are many ways that someone can stay healthy and avoid injury even if a person is getting older or living with a disability. The ADRC can make connections that will support the best possible **Health and Wellness Programs**.

**Benefits Counseling Specialists** can provide accurate and current information about private and government benefits and programs. Benefit Specialists can cut the “red tape” when people run into problems with Medicare, Social Security, and other benefits.

The ADRC staff makes **Vital Connections** for adults at risk of abuse, neglect, self-neglect, or at risk of losing their housing or utilities. The ADRC is there to help connect people with someone who will respond to urgent situations.

ADRCs are the entry point for **Help Paying for Long-Term Care** programs. The ADRC staff assesses the level of need for services, ensures eligibility, provides information, and assists with enrollment into either the managed care organization or the self-directed services option for long-term care.

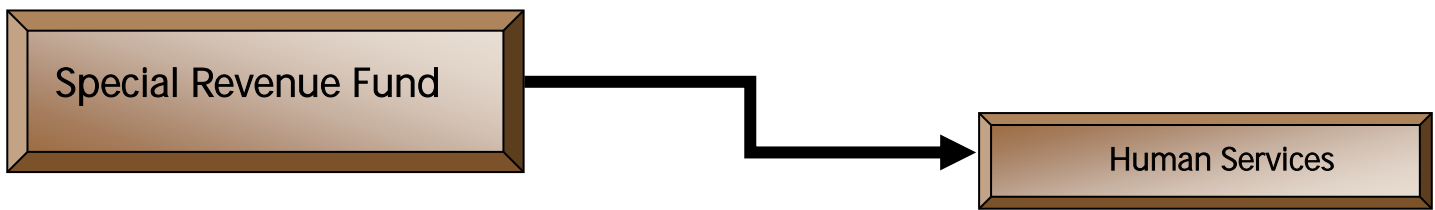
**PERFORMANCE OUTCOMES:**

**Targets: Year 2020**

- To provide community education and raise awareness about the ADRC. ADRC staff will participate in 15 outreach events.
- Initiate the functional screen within 10 business days from the time a customer requests a screen.
- Initiate contact with a nursing home resident within 10 business days from receiving a referral.
- Ninety percent (90%) of functional screens will be calculated within 10 days of receiving medical records.

| <b>Consumers Served:</b>             | <b>2015</b> | <b>2016</b> | <b>2017</b> | <b>2018</b> | <b>2019*</b> |
|--------------------------------------|-------------|-------------|-------------|-------------|--------------|
| Aging and Disability Resource Center | 1,149       | 1,070       | 1,220       | 1,862       | 1,203        |
| Managed Long Term Care               | 90          | 75          | 85          | 87          | 49           |
| Enrollment to IRIS                   | 32          | 11          | 19          | 21          | 19           |
| Relocation from Nursing Home         | 10          | 2           | 11          | 13          | 7            |

*\* Estimated through 07/31/19.*



**DIVISION: Aging and Disability Resource Center (ADRC) – continued**

**Children’s Long Term Support Waiver (CLTS)**

The waiver program provides the flexibility to develop and implement creative alternatives to placing Medicaid-eligible individuals in hospitals, nursing facilities or intermediate care facilities. The waiver program recognizes that many individuals at risk of being placed in these facilities can be cared for in their homes and communities, preserving their independence and ties to family and friends at a cost no higher than that of institutional care.

**Children’s Community Options Program**

The Children’s Community Options Program provides individual services and support to families that include a child with severe disabilities. The program recognizes that meeting the needs of children who have severe disabilities may aid in placing less hardships on a family’s emotional, physical and financial resources.

**PERFORMANCE OUTCOMES:**

**Targets: Year 2020**

- Staff will initiate contact with 100% of new CLTS referrals within five business days.
- Staff will determine program eligibility within 45 days from the date of referral.

| <b>Number of families served:</b>                             | <b>2015</b> | <b>2016</b> | <b>2017</b> | <b>2018</b> | <b>2019*</b> |
|---|-------------|-------------|-------------|-------------|--------------|
| CLTS Waiver Program / Children's<br>Community Options Program | 24          | 35          | 40          | 64          | 69           |

*\*Actual through 07/31/19.*

**DIVISION: Adult Protection / Elder at Risk**

**SERVICE DESCRIPTION:**

Douglas County Department of Health and Human Services is the Lead Elder-Adult-At-Risk (EA-AAR) Agency. This agency’s duties include receiving reports of abuse, financial exploitation, neglect, or self-neglect of elder adults at risk as per Wisconsin Statute 46.90(3). The agency responds to the above reports as required by Wisconsin Statute 46.90(5) through 46.90(9e). Additionally, the Lead EA-AAR agency is required to manage the Elder Abuse Grant and comply with that reporting as well as coordinate an Interdisciplinary Team in keeping with the requirements of the Elder Abuse Grant.

**PERFORMANCE OUTCOMES:**

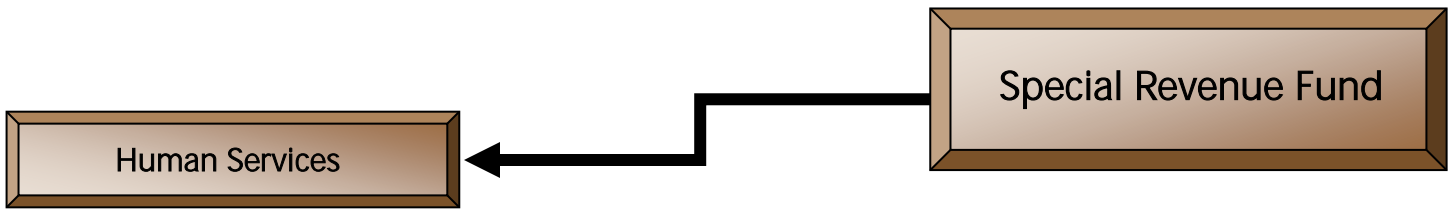
**Targets: Year 2020**

- 100% of guardianships will have a friend or family member sought out as guardian prior to using a corporate guardian.
- 100% of Adult Protection cases that have been investigated will have been entered into the state reporting system.

| <b>Unduplicated Consumers Served:</b>             | <b>2015</b> | <b>2016</b> | <b>2017</b> | <b>2018</b> | <b>2019*</b> |
|---|-------------|-------------|-------------|-------------|--------------|
| Elder Adult/Adult at Risk Investigation Referrals | 236         | 295         | 310         | 348         | 182          |

*\* Estimated through 07/31/19.*





**DIVISION: Economic Support Services**

**SERVICE DESCRIPTION:**

The Economic Support (ES) Unit serves Douglas County residents who are faced with an economic setback or have not yet reached self-sufficiency by administering programs and the policies and procedures of those programs set forth by local government, the state of Wisconsin, and the Federal Government.

The unit provides these services through the following programs:

- Food Share (Food Stamps/SNAP)
- Child Care Authorizations
- General Assistance
- Medicaid Programs: BadgerCare Plus
- SSI (Supplemental Security Income) Related Medicaid Programs
- Family Care
- Wisconsin Home Energy Assistance Program (WHEAP)

**PERFORMANCE OUTCOMES:**

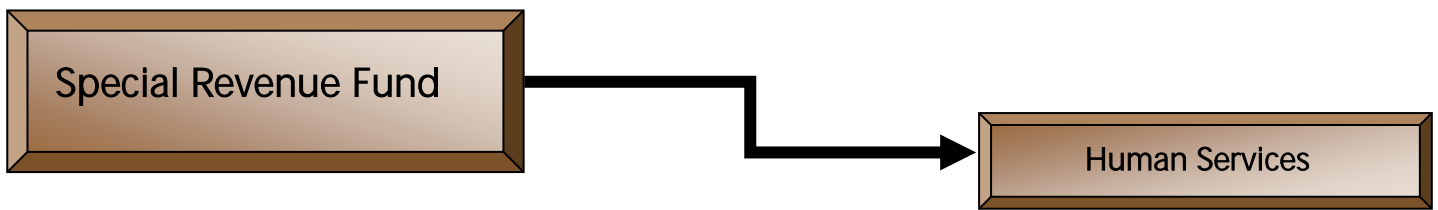
**Targets: Year 2020**

- 95% of all Medicaid and Food Share applications will be processed within 30 days or less.
- 95% of all expedited Food Share benefits will be processed within seven days or less.
- 100% of the records requested by the State will be made available on ECF (Electronic Case File) within ten business days.

| <u>Clients Served:</u>                     | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> |
|--|-------------|-------------|-------------|-------------|-------------|
| Food Share Recipients                      | 6,833       | 5,711       | 5,339       | 4,923       | 4,764*      |
| Medical Assistance Recipients              | 9,201       | 8,991       | 10,667      | 10,368      | 9,700*      |
| Child Care Assistance - Number of Children | 246         | 244         | 136         | 181         | 142*        |
| WHEAP/LIHEAP - Total Households Paid       | 2,321       | 2,106       | 1,801       | 1,811       | 1,767**     |

\*YTD Monthly average through 7/31/19

\*\*WHEAP runs on a fiscal year beginning 10/01/18 to 5/15/19



**DIVISION: Youth and Family Services Unit**

**SERVICE DESCRIPTION:**

The Youth and Family Services Unit (YFS) supports children and families identifying, preventing and resolving conditions which may contribute toward delinquency, maltreatment, truancy and uncontrollability. YFS offers support and services to families that have a child with disabilities. This support is provided under the following general categories:

**Youth Justice Services**

- Performs Temporary Physical Custody determinations 24 hours per day.
- Conducts Intake Conferences making initial recommendations to the District Attorney.
- Facilitates Deferred Prosecution Agreements.
- Performs case management including case planning and direct services.
- Submits recommendations to the court by way of reports and testimony.
- Performs juvenile supervision monitoring court-ordered conditions.
- Facilitates placements in the least restrictive manner possible.

**Child Protection Ongoing Services**

- Performs family assessments addressing critical issues to child safety.
- Coordinates case plans including collaboration with service providers.
- Re-assesses child safety at designated intervals.
- Evaluates case plan at designated intervals measuring progress toward child safety.
- Submits recommendations to the court by way of reports and testimony.
- Facilitates placements in the least restrictive manner possible.
- Continues to assess the safety, permanency, and well-being of children.

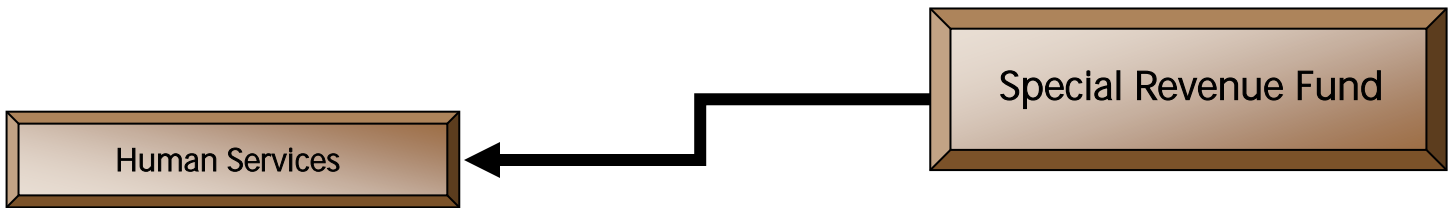
**Independent Living Skills**

Young people who have been in alternative care are provided with independent living skills assessments and services to prepare them for living on their own. There were nine adolescents eligible and participating in the Independent Living Skills program from August 2018 through July 2019.

**PERFORMANCE OUTCOMES:**

**Targets: Year 2020**

- Fewer than 9.9% of children and juveniles discharged from out-of-home care will re-enter within a one year period (Federal Standard).
- 95% of children and juveniles in out-of-home care placements shall be visited by a caseworker at least one time every month in the out-of-home placement setting (State Standard).
- Of all children reunified with parents or caretakers, 76.1% or more are reunified within 0–12 months from the time of the latest removal from the home.



**DIVISION: Youth and Family Services Unit—continued**

**Total Referrals to Youth Services**

| <b>Juvenile Court Services:</b> | <b>2015</b> | <b>2016</b> | <b>2017</b> | <b>2018</b> | <b>2019*</b> |
|---------------------------------|-------------|-------------|-------------|-------------|--------------|
| Delinquency and Court Intake    | 285         | 248         | 233         | 196         | 226          |

| <b>Average Monthly Number of cases receiving ongoing services:</b> | <b>2015</b> | <b>2016</b> | <b>2017</b> | <b>2018</b> | <b>2019*</b> |
|--|-------------|-------------|-------------|-------------|--------------|
| Child Protection (Families)  | 62          | 53          | 60          | 86          | 89           |
| Youth Justice (Clients)  | 95          | 83          | 84          | 57          | 44           |

\* Through 07/31/19.

**DIVISION: Birth to Three Program**

**SERVICE DESCRIPTION:**

The Birth to Three Program is a federally-mandated Early Intervention program (Part C of the Individuals with Disabilities Education Act-IDEA) to support families of children with developmental delays or disabilities under the age of three. The core team partners with parents and caregivers using coaching strategies to support the child’s development within the family’s routines through the use of an Individualized Family Service Plan (IFSP). Douglas County Birth to Three serves children in all the places they live and play, including home, daycare and community locations within the county. Outreach and child find activities are targeted towards reaching at risk families.

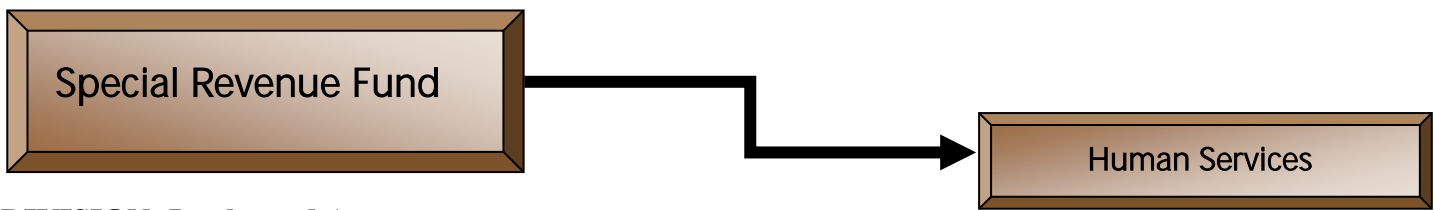
**PERFORMANCE OUTCOMES:**

**Targets: Year 2020**

- 100% of infants and toddlers who are referred and evaluated will have eligibility determination within 45 days of the referral date.
- 100% of infants and toddlers with IFSPs will begin services within 30 days of the date of being determined eligible for services.
- 100% of children approaching age three (27-33 months) will receive timely transition planning and support with referrals to the school district or other appropriate community program as determined by the parents and team.
- From Douglas County’s yearly ECO Family Survey results, 90% of families returning the surveys will indicate satisfaction with family/child outcomes and helpfulness with early intervention.

| <b>Clients Served:</b>  | <b>2015</b> | <b>2016</b> | <b>2017</b> | <b>2018</b> | <b>2019*</b> |
|-------------------------|-------------|-------------|-------------|-------------|--------------|
| Referrals               | 115         | 108         | 110         | 101         | 45           |
| Admissions              | 52          | 46          | 55          | 40          | 20           |
| Monthly Active Caseload | 44          | 43          | 45          | 44          | 44           |

\* YTD 07/31/19



**DIVISION: Intake and Assessment**

**SERVICE DESCRIPTION:**

The Intake and Assessment Unit (IAU) is responsible for providing access intake services for child protection and child welfare referrals. An access intake worker will gather information from both mandatory and community reporters through telephone calls, walk-ins and written reports. Access intake also performs a function of information and referral regarding child welfare matters.

Child protection risk and safety assessments are a mandatory service provided by the IAU. Staff respond to reports of child maltreatment addressing immediate present danger safety concerns. An assessment is completed within a 60-day period determining whether maltreatment has occurred, the risk of future maltreatment, and impending safety of the child. Safety plans may be implemented with families and may include an alternative placement for the child. Response times to screened-in reports of child maltreatment can range from an immediate response when a child is potentially in present danger, to five days when a child is not presently in danger, however the child’s imminent safety may be at risk.

The Intake and Assessment Unit also houses the Foster Care and Kinship Care programs as well as Child Care Certification. These programs recruit, train, license and monitor the Foster Care, Kinship Care and Child Care providers.

**PERFORMANCE OUTCOMES:**

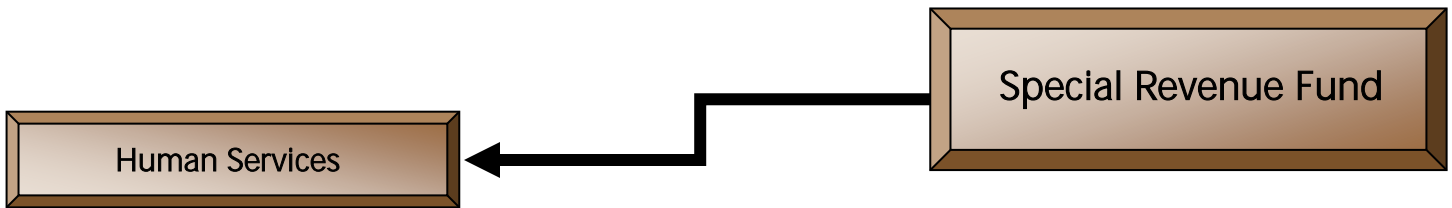
**Targets: Year 2020**

- 95% of intake assessments are completed and approved within the 60-day required time frame.
- 95% of initial face-to-face contacts occur within the designated time frame.
- 95% of active Foster Care parents will complete the required Foundation Training within the two-year required time frame, including Reasonable and Prudent Parenting Training.
- 95% of Certified Child Care Providers will complete the required 10 hours of continuing education training per every two-year re-certification cycle.

**Referrals to Intake and Assessment and Families Served:**

|                                       | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019*</u> |
|---------------------------------------|-------------|-------------|-------------|-------------|--------------|
| CPS Initial Assessments               | 212         | 360         | 359         | 383         | 197          |
| Offer of Services                     | 71          | 181         | 194         | 195         | 108          |
| Screen Outs                           | 291         | 587         | 670         | 694         | 409          |
| Foster Care Providers:                |             |             |             |             |              |
| Licensed Foster Care Providers        | 11          | 20          | 29          | 53          | 462          |
| Level One Licensed Relative Providers | 6           | 5           | 8           | 8           | 4            |
| Kinship Cases:                        |             |             |             |             |              |
| Court-Ordered Kinship Cases           | 13          | 13          | 57          | 45          | 22           |
| Voluntary Kinship Cases Open          | 66          | 73          | 106         | 86          | 75           |
| Child Care Providers:                 | 24          | 7           | 6           | 6           | 2            |

*\*Estimated through 07/25/19.*



**DIVISION: Alcohol and Other Drug Abuse (AODA)**

**SERVICE DESCRIPTION:**

The AODA service system is responsible for the development, coordination, and monitoring of services to Douglas County residents who are in need of Alcohol and Other Drug Abuse services. This includes, but is not limited to: contract development and monitoring, information and referral, service coordination, intake and assessment, client advocacy, Intoxicated Driver Safety Plan Assessments, services to the court under chapters 51, 55, 62 and 880), resource development, intoxicated driver program, and case management. Contracted services include inpatient and outpatient treatment, residential treatment and detoxification.

**PERFORMANCE OUTCOMES:**

**Targets: Year 2020**

- 50% of individuals requiring county-funded detoxification will be successfully contacted by a social worker and treatment options explained.
- 85% of those clients receiving IDP safety plan assessments will successfully complete their IDP safety plan assessment.

**Unduplicated Clients Served in all AODA Program Areas:**

|              | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019*</u> |
|--------------|-------------|-------------|-------------|-------------|--------------|
| AODA Program | 522         | 478         | 507         | 481         | 209          |

*\* Estimated through 07/31/19.*

**DIVISION: Mental Health**

**SERVICE DESCRIPTION:**

The Mental Health Service System provides and contracts for Mental Health (MH) services for Douglas County residents. Services include but are not limited to: contract development and monitoring, service coordination, case management, intake and assessment, information and referral, advocacy, resource development, Community Support Program, contracted providers, and services to the court under Chapters 51, 55, and 880).

**PERFORMANCE OUTCOMES:**

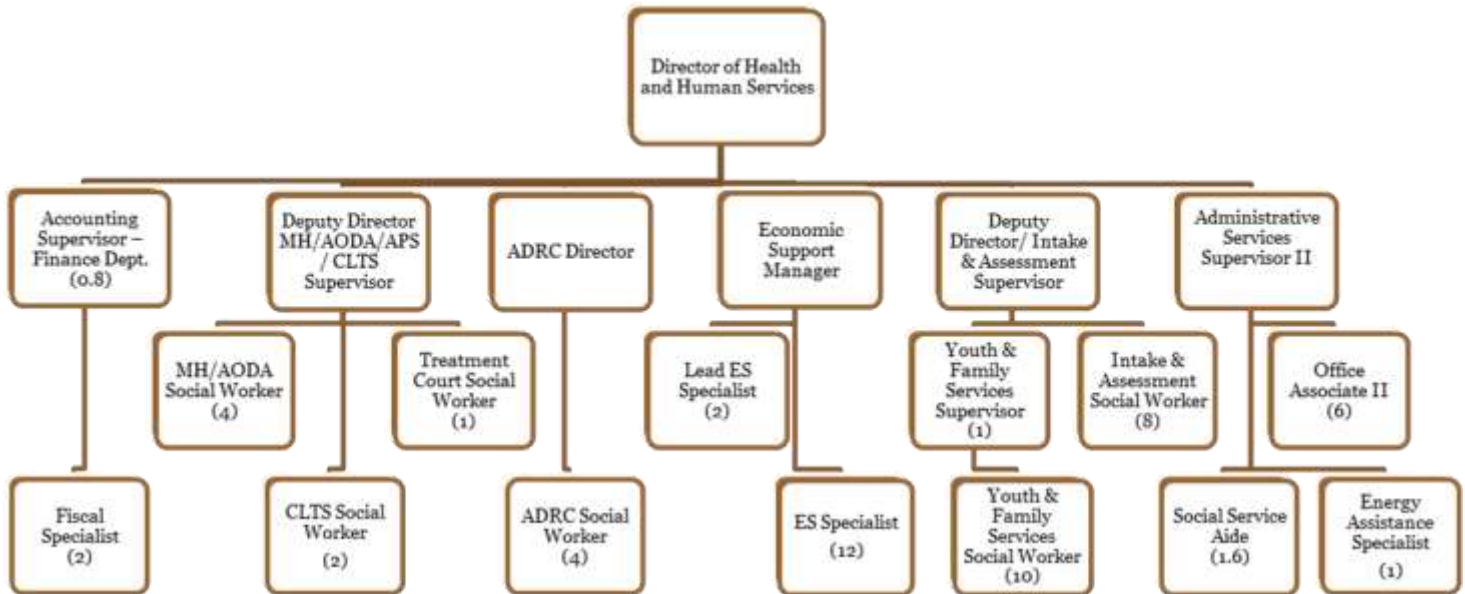
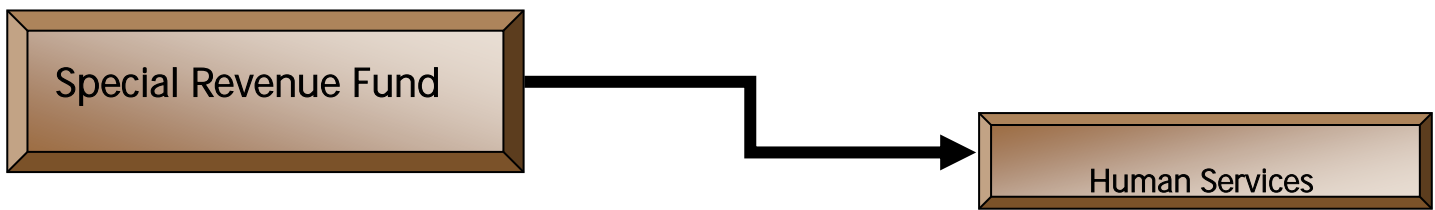
**Targets: Year 2020**

- 80% of clients served on Ch. 51 commitment will have a medical home, along with their prescriber of psychotropic medication.
- 90% of clients on Ch. 51 commitment will receive a least restrictive placement within 5 days of receiving medical determination.

**Unduplicated Clients Served in all Mental Health Program Areas:**

|                        | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019*</u> |
|------------------------|-------------|-------------|-------------|-------------|--------------|
| Mental Health Programs | 276         | 279         | 297         | 223         | 184          |

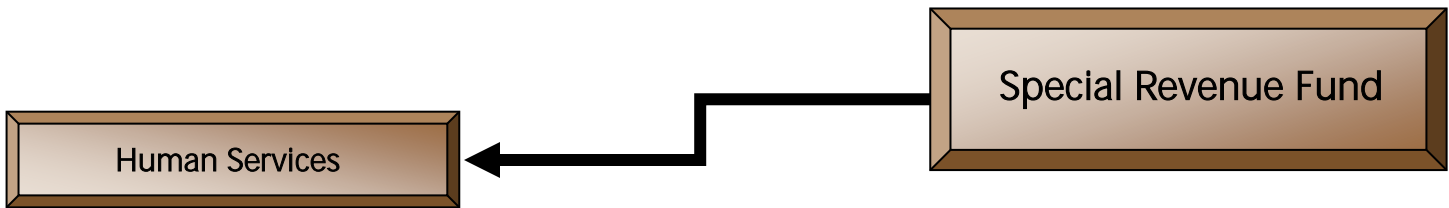
*\* Estimated through 07/31/19.*



### Full Time Equivalents

| Position                                       | 2020         |              |             | 2019         |              |             |
|--|--------------|--------------|-------------|--------------|--------------|-------------|
|  | FTE          | FT           | PT          | FTE          | FT           | PT          |
| Director                                       | 1.00         | 1.00         |             | 1.00         | 1.00         |             |
| Deputy Director/MH/AODA/APS/CLTS Supervisor    | 1.00         | 1.00         |             | 1.00         | 1.00         |             |
| Deputy Director/Intake & Assessment Supervisor | 1.00         | 1.00         |             | 1.00         | 1.00         |             |
| Accounting Supervisor*                         | 0.80         | 0.00         |             | 0.80         | 0.00         |             |
| ADRC Director Supervisor                       | 1.00         | 1.00         |             | 1.00         | 1.00         |             |
| Youth & Family Services Supervisor             | 1.00         | 1.00         |             | 1.00         | 1.00         |             |
| Economic Support Manager                       | 1.00         | 1.00         |             | 1.00         | 1.00         |             |
| Administrative Services Supervisor II          | 1.00         | 1.00         |             | 1.00         | 1.00         |             |
| Birth to Three Program Coordinator**           | 1.00         | 0.00         |             | 1.00         | 0.00         |             |
| Youth & Family Services Social Worker          | 10.00        | 10.00        |             | 8.50         | 8.00         |             |
| Intake & Assessment Social Worker              | 8.00         | 8.00         |             | 8.50         | 9.00         |             |
| MH/AODA Social Worker                          | 4.00         | 4.00         |             | 4.30         | 4.00         |             |
| Treatment Court Social Worker                  | 1.00         | 1.00         |             |              |              |             |
| ADRC Social Worker                             | 4.00         | 4.00         |             | 4.00         | 4.00         |             |
| CLTS Social Worker                             | 2.00         | 2.00         |             | 1.70         | 2.00         |             |
| Economic Support Specialist - Lead             | 2.00         | 2.00         |             | 2.00         | 2.00         |             |
| Economic Support Specialist                    | 12.00        | 11.00        |             | 12.00        | 12.00        |             |
| Energy Assistance Specialist                   | 1.00         | 1.00         |             | 1.00         | 1.00         |             |
| Fiscal Specialist                              | 2.00         | 2.00         |             | 2.00         | 2.00         |             |
| Social Service Aide                            | 1.60         | 1.00         | 1.00        |              |              |             |
| Office Associate II                            | 6.00         | 5.00         |             | 6.00         | 6.00         |             |
| <b>Totals</b>                                  | <b>62.40</b> | <b>58.00</b> | <b>1.00</b> | <b>58.80</b> | <b>57.00</b> | <b>0.00</b> |

\* Position budgeted in Health & Human Services, but is part of the Finance Department.



**DOUGLAS COUNTY, WISCONSIN  
BUDGET SUMMARY BY OBJECT  
Human Services**

|                                     | <b>2018<br/>Actual<br/>Amount</b> | <b>2019<br/>Amended<br/>Budget</b> | <b>2019<br/>8 Month<br/>Actual</b> | <b>2020<br/>Budget<br/>Amount</b> |
|-------------------------------------|-----------------------------------|------------------------------------|------------------------------------|-----------------------------------|
| <b>Revenues</b>                     |                                   |                                    |                                    |                                   |
| Intergovernmental Revenues          | \$ 7,065,111                      | \$ 8,175,729                       | \$ 4,324,623                       | \$ 8,425,749                      |
| Fines Forfeits & Penalties          | 37,892                            | 50,000                             | 30,446                             | 50,000                            |
| Public Charges For Services         | 312,359                           | 272,923                            | 842,806                            | 403,175                           |
| Intergovt. Charges For Services     | 793,001                           | 700,000                            | 478,877                            | 700,000                           |
| Miscellaneous Revenues              | 1,759                             | -                                  | 2,039                              | -                                 |
| Other Financing Sources             | 1,950,591                         | -                                  | -                                  | -                                 |
| <b>Revenues</b>                     | <b>10,160,714</b>                 | <b>9,198,652</b>                   | <b>5,678,790</b>                   | <b>9,578,924</b>                  |
| <b>Expenditures</b>                 |                                   |                                    |                                    |                                   |
| Personnel Services                  | 4,241,489                         | 4,520,612                          | 3,090,034                          | 4,600,115                         |
| Contractual Services                | 8,188,403                         | 7,861,652                          | 5,453,735                          | 8,173,693                         |
| Supplies & Expense                  | 220,926                           | 195,144                            | 128,528                            | 215,450                           |
| Fixed Charges                       | 375,706                           | 334,605                            | 255,725                            | 565,694                           |
| Grants & Contributions              | 13,293                            | 18,300                             | 3,375                              | 19,185                            |
| Department Allocation               | 263,475                           | 289,643                            | 181,220                            | 298,826                           |
| <b>Expenditures</b>                 | <b>13,303,292</b>                 | <b>13,219,956</b>                  | <b>9,112,617</b>                   | <b>13,872,963</b>                 |
| <b>Net Cost From Operations</b>     | <b>3,142,578</b>                  | <b>4,021,304</b>                   | <b>3,433,827</b>                   | <b>4,294,039</b>                  |
| Capital Outlay                      | -                                 | 23,598                             | -                                  | -                                 |
| <b>Net Cost With Capital Outlay</b> | <b>3,142,578</b>                  | <b>4,044,902</b>                   | <b>3,433,827</b>                   | <b>4,294,039</b>                  |
| Fund Balance Adjustment             | 0                                 | (23,598)                           | 587,477                            | -                                 |
| <b>Tax Levy</b>                     | <b>\$ 3,142,578</b>               | <b>\$ 4,021,304</b>                | <b>\$ 4,021,304</b>                | <b>\$ 4,294,039</b>               |

Special Revenue Fund



Human Services

DOUGLAS COUNTY, WISCONSIN  
OPERATING EXPENDITURES BY ACTIVITY  
Human Services

| Activity Description                                | 2018<br>Actual<br>Amount | 2019<br>Budget<br>Amount | 2019<br>8 Month<br>Actual | 2020<br>Budget<br>Amount |
|---|--------------------------|--------------------------|---------------------------|--------------------------|
| <b>Aging Disability Resource Center (ADRC)</b>      |                          |                          |                           |                          |
| ADRC I&A DBS  | \$ 128,825               | \$ 148,297               | \$ 79,796                 | \$ 143,246               |
| ADRC & ILC Mini Grant                               | -                        | -                        | 62                        | -                        |
| ADRC Other DBS                                      | 8,897                    | 7,157                    | 7,956                     | 10,007                   |
| ADRC MA I&A   | 4,051                    | 6,882                    | 1,181                     | 6,235                    |
| ADRC FUNCTIONAL SCREEN                              | 70,480                   | 44,465                   | 61,582                    | 63,237                   |
| ADRC NON-MA ACTIVITIES                              | 23,995                   | 16,972                   | 24,297                    | 22,974                   |
| ADRC GENERAL ADMINISTRATION                         | 241,554                  | 349,254                  | 231,714                   | 336,153                  |
| Nursing Home Reallocation                           | 3,482                    | 2,280                    | 2,738                     | 2,591                    |
| Alzheimer's Family Care Support                     | 22,198                   | 21,500                   | 5,459                     | 22,385                   |
| LTC Payroll Clearing                                | 99,166                   | 19,654                   | 47,248                    | 9,349                    |
| <b>Aging Disability Resource Center (ADRC)</b>      | <b>602,646</b>           | <b>616,461</b>           | <b>462,031</b>            | <b>616,177</b>           |
| <b>Health &amp; Human Services Administration</b>   |                          |                          |                           |                          |
| Adm Payroll Clearing                                | 40,738                   | 33,817                   | 22,379                    | 24,372                   |
| Space Cost Clearing                                 | (0)                      | 0                        | (2)                       | -                        |
| Administration Staff Time                           | 40                       | (0)                      | 0                         | 9,531                    |
| <b>Health &amp; Human Services Administration</b>   | <b>40,778</b>            | <b>33,817</b>            | <b>22,377</b>             | <b>33,903</b>            |
| <b>Adult Protective Services</b>                    |                          |                          |                           |                          |
| Supportive Home Care                                | 3,663                    | 3,000                    | 2,618                     | 3,500                    |
| Adult Protective Services                           | 122,160                  | 108,424                  | 66,215                    | 117,354                  |
| Elder Abuse Direct Services                         | 22,278                   | 20,248                   | 16,386                    | 20,248                   |
| <b>Adult Protective Services</b>                    | <b>148,101</b>           | <b>131,672</b>           | <b>85,219</b>             | <b>141,102</b>           |
| <b>Child Protection (Intake &amp; Assessment)</b>   |                          |                          |                           |                          |
| Alternative Response                                | -                        | -                        | -                         | -                        |
| Sub Care CCI/GH/FC                                  | 1,721,064                | 1,311,500                | 1,477,127                 | 1,961,234                |
| Youth Independent Living II                         | -                        | -                        | -                         | -                        |
| Child Protection Administration                     | 1,168,601                | 1,094,265                | 862,536                   | 1,251,592                |
| Specialized Transport                               | -                        | 2,000                    | -                         | -                        |
| Respite Care  | 9,245                    | 15,000                   | 3,989                     | 15,000                   |
| S.S. Payroll Clearing                               | 485                      | 56,629                   | 2,938                     | 85,424                   |
| Social Service Aide                                 | 38,076                   | 65,555                   | 65,574                    | 113,035                  |
| Forensic Interview Grant                            | -                        | -                        | -                         | -                        |
| Suppl Funds Family Court                            | -                        | -                        | -                         | -                        |
| Child Welfare/Non-Reimb.                            | -                        | 10,000                   | -                         | 10,000                   |
| <b>Child Protection (Intake &amp; Assessment)</b>   | <b>2,937,472</b>         | <b>2,554,949</b>         | <b>2,412,164</b>          | <b>3,436,285</b>         |
| <b>Child Care Services</b>                          |                          |                          |                           |                          |
| Child Care Fraud                                    | 32                       | -                        | -                         | -                        |
| Child Care Administration                           | 58,124                   | 73,838                   | 43,247                    | 66,431                   |
| Child Care Eligibility                              | 15,079                   | 12,693                   | 2,389                     | 6,503                    |
| <b>Child Care Services</b>                          | <b>73,235</b>            | <b>86,531</b>            | <b>45,637</b>             | <b>72,934</b>            |
| <b>Economic Support/Income Maintenance Programs</b> |                          |                          |                           |                          |
| LIHEAP Gen Operations-833                           | 44,240                   | 80,917                   | 61,223                    | 78,610                   |
| LIHEAP Public Benefits                              | 10,000                   | 41,270                   | -                         | 12,087                   |
| LIHEAP Crisis Grants-830                            | 45,563                   | 35,356                   | 16,923                    | 39,699                   |
| LIHEAP Outreach-834                                 | 11,370                   | 1,506                    | 4,353                     | 4,423                    |
| PPACA Call Center                                   | -                        | 17,334                   | -                         | 8,200                    |
| IM Call Change Center                               | 66,899                   | 11,106                   | 0                         | (4,535)                  |
| IM Available Allocation                             | -                        | 295,384                  | 230,201                   | 322,621                  |
| IM FS/MA DIRECT COSTS                               | 1,076,779                | 937,051                  | 566,270                   | 1,016,391                |
| Affordable Care Act IM Consortium                   | -                        | 48,366                   | 92                        | 22,448                   |
| Gen Relief Final Adj-925                            | 175                      | 500                      | 500                       | 500                      |
| <b>Economic Support/Income Maintenance Programs</b> | <b>1,255,027</b>         | <b>1,468,790</b>         | <b>879,562</b>            | <b>1,500,444</b>         |
| <b>Developmental Disabilities (DD)</b>              |                          |                          |                           |                          |
| DD General Services & Admin (non-CIP)               | 575                      | 5,910                    | 366                       | 169                      |
| Family Support                                      | 29,064                   | 48,035                   | 28,809                    | 45,451                   |
| <b>Developmental Disabilities (DD)</b>              | <b>29,639</b>            | <b>53,945</b>            | <b>29,175</b>             | <b>45,620</b>            |

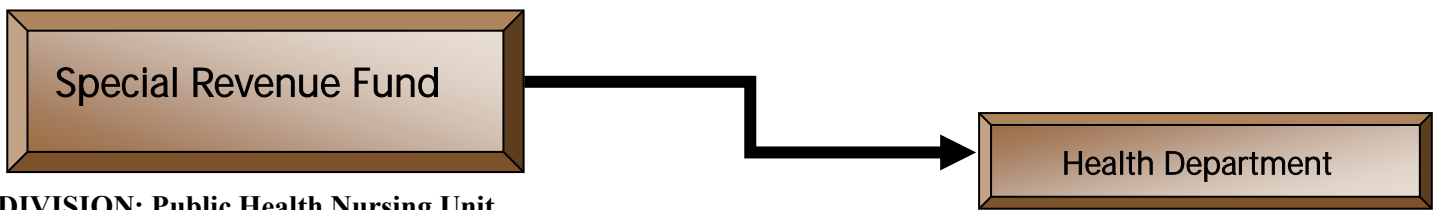


Human Services

Special Revenue Fund

DOUGLAS COUNTY, WISCONSIN  
 OPERATING EXPENDITURES BY ACTIVITY  
 Human Services

| Activity Description                           | 2018<br>Actual<br>Amount | 2019<br>Budget<br>Amount | 2019<br>8 Month<br>Actual | 2020<br>Budget<br>Amount |
|--|--------------------------|--------------------------|---------------------------|--------------------------|
| <b>Non-Youth Aid Services</b>                  |                          |                          |                           |                          |
| Fingerprint Background Checks                  | \$ 2,750                 | \$ 2,000                 | \$ 1,021                  | \$ 1,500                 |
| Genl Admin(Non-YA)Alternate Care               | 167,693                  | 233,148                  | 79,818                    | 128,481                  |
| Foster Parent Training                         | 2,184                    | 2,000                    | 76                        | 2,000                    |
| Foster Parent Recruitment                      | 3,296                    | -                        | 712                       | 3,000                    |
| Foster Home Licensing                          | 2,081                    | -                        | 2,938                     | -                        |
| CW TPR Adoption Services                       | 12,609                   | 20,000                   | 3,466                     | 20,000                   |
| CST Initiative                                 | 75,037                   | 75,000                   | 36,117                    | 75,000                   |
| Kinship Assessment                             | 29,952                   | 23,031                   | 20,580                    | 24,856                   |
| Kinship Benefits                               | 216,701                  | 186,000                  | 138,499                   | 223,000                  |
| Non-YA Court Ordered Kinship                   | 46,594                   | 62,000                   | 33,873                    | 62,000                   |
| Subsidized Guardianship                        | 58,742                   | 75,000                   | 74,268                    | 150,000                  |
| Prevent Child Abuse (IV-E)                     | 4,118                    | -                        | 3,145                     | -                        |
| Safe and Stable Families                       | 42,827                   | 42,827                   | -                         | 42,827                   |
| CAP Bld-Erly & Int Intv                        | 68,367                   | 77,000                   | -                         | -                        |
| <b>Non-Youth Aid Services</b>                  | <b>732,950</b>           | <b>798,006</b>           | <b>394,513</b>            | <b>732,664</b>           |
| <b>Social Service Programs</b>                 |                          |                          |                           |                          |
| L-T Care Administration                        | 651,740                  | 651,169                  | 434,291                   | 651,169                  |
| S.S. Indirect Admin                            | (53)                     | 380,814                  | 191,845                   | 364,412                  |
| <b>Social Service Programs</b>                 | <b>651,687</b>           | <b>1,031,983</b>         | <b>626,137</b>            | <b>1,015,581</b>         |
| <b>Youth Aids Contract (YA)</b>                |                          |                          |                           |                          |
| Youth Services Administration                  | -                        | -                        | 4,407                     | -                        |
| YA State Charges                               | 263,662                  | 227,000                  | 49,124                    | 76,000                   |
| YA-AODA  | 1,235                    | 25,500                   | 433                       | 24,000                   |
| YA Alternative Care Non AODA                   | 640,814                  | 425,000                  | 418,199                   | 542,000                  |
| Corrective Thinking                            | 5,833                    | -                        | -                         | -                        |
| Youth Aids Commission                          | 517,171                  | 589,729                  | 386,390                   | 651,299                  |
| Youth Aids Admin Foster Care                   | 4,445                    | 4,194                    | 4,322                     | 3,646                    |
| <b>Youth Aids Contract (YA)</b>                | <b>1,433,160</b>         | <b>1,271,423</b>         | <b>862,874</b>            | <b>1,296,945</b>         |
| <b>Alcohol &amp; Other Drug Abuse (AODA)</b>   |                          |                          |                           |                          |
| AODA General Admin                             | 124,339                  | 215,413                  | 102,170                   | 191,095                  |
| Intoxicated Driver                             | -                        | 22,000                   | -                         | 22,000                   |
| IDP Assessments                                | 23,944                   | 25,442                   | 19,340                    | 28,850                   |
| AODA Block Grants                              | 75,505                   | 110,750                  | 19,553                    | 110,750                  |
| Treatment Alternatives & Diversion (TAD) Grant | 91,196                   | 129,073                  | 98,245                    | 120,625                  |
| Opioid State Targeted Response (STR) Service   | 51,925                   | 89,818                   | 13,549                    | -                        |
| <b>Alcohol &amp; Other Drug Abuse (AODA)</b>   | <b>366,909</b>           | <b>592,496</b>           | <b>252,856</b>            | <b>473,320</b>           |
| <b>Developmental Disabilities (DD)</b>         |                          |                          |                           |                          |
| Birth-3 Grant                                  | 198,524                  | 186,172                  | 132,071                   | 216,352                  |
| CIP Administration                             | 126,104                  | 139,263                  | 117,341                   | 317,902                  |
| CLTS DD Local Match                            | 375,474                  | 398,000                  | 205,161                   | 412,000                  |
| CLTS Waiver-MH                                 | 91,620                   | 76,000                   | 66,487                    | 79,500                   |
| CLTS Waiver                                    | 194,046                  | 262,000                  | 114,748                   | 270,300                  |
| <b>Developmental Disabilities (DD)</b>         | <b>985,768</b>           | <b>1,061,435</b>         | <b>635,808</b>            | <b>1,296,054</b>         |
| <b>Mental Health (MH)</b>                      |                          |                          |                           |                          |
| Mental Health Genl Administration              | 3,744,199                | 2,913,780                | 2,185,140                 | 2,919,032                |
| MH/AODA Home Cost Center                       | 145,401                  | 139,096                  | 97,163                    | 27,330                   |
| IMD-Regular Relocation                         | 79,077                   | 120,000                  | 101,301                   | 120,000                  |
| MH Block Grants                                | 25,572                   | 25,572                   | 12,040                    | 25,572                   |
| Comprehensive Community Services (CCS)         | 428                      | 200,000                  | 8,620                     | -                        |
| IMD-OBRA Relocations                           | 51,243                   | 120,000                  | -                         | 120,000                  |
| <b>Mental Health (MH)</b>                      | <b>4,045,920</b>         | <b>3,518,448</b>         | <b>2,404,264</b>          | <b>3,211,934</b>         |
| <b>Human Services</b>                          | <b>\$ 13,303,292</b>     | <b>\$ 13,219,956</b>     | <b>\$ 9,112,617</b>       | <b>\$ 13,872,963</b>     |



**DIVISION: Public Health Nursing Unit**

**SERVICE DESCRIPTION:**

This service area provides prevention, education and intervention services for persons of all ages in Douglas County. Services include children’s immunizations; home visits, education, and assessment for newborn babies; case management and health education for women with high risk pregnancies; certain adult immunizations and health promotion/disease prevention education; referral and guidance for parents of children with special health care needs; investigation and surveillance for persons having or been exposed to communicable diseases; urine drug screens; consultation for school-student health issues; emergency/disaster preparedness planning; childhood lead poisoning prevention; and community health assessment and planning.

**PERFORMANCE OUTCOMES:**

**Targets: Year 2020**

**Maternal/ Child Services:**

- Objective 1: Engage in collaboration with community partners with a focus on child development and its relationship to trauma informed care through the Healthiest Families Initiative, achieving successful implementation of coalition objectives by December 2020. Objective 2: Complete the Foundational Practices for Health Equity self-assessment of organizational capacity or other self-assessment (BARHII) to establish a starting point for advancing health equity.
- Provide anticipatory guidance, health assessments/screening and health care counseling for eligible pregnant women, new mothers, infants and children.

**Communicable Diseases (Adults and Children):**

- To investigate and control communicable disease within agency-mandated timelines as evidenced by 90% compliance of agency peer reviews.

**Immunization:**

- To provide for eligible persons required and/or recommend vaccines to minimize vaccine preventable diseases, with 79% of children residing in Douglas County completing the vaccine series as recommended by the American Academy of Pediatrics by their second birthday. Progress towards the statewide goal of 90% will be measured using a Wisconsin Immunization Registry benchmark report each month. Accountability targets include coordination of immunization services with local providers, schools and daycares.

**Childhood Lead:**

- 100% of children with a venous blood lead level of 5mcg/dL or higher receive an offer of educational information and/or intervention, including a home visit and environmental lead hazard investigation as needed.

**Prevention:**

- Implement two evidence-based strategies to positively influence community policies and norms related to alcohol use and unhealthy behaviors, mental health awareness and tobacco use and exposure prevention as identified in collaboration with the Community Health Assessment steering committee’s selected coalitions. – December, 2020

**Public Health Accreditation**

- Continue process and preparation for National Public Health Accreditation by beginning two standards as outlined by the Public Health Accreditation Board (PHAB) standards and measures. – December, 2020

**Public Health Preparedness:**

Domain 1 Community Resilience

- Local and tribal public health agencies (LPHA) will create or modify plans, coordinate trainings and exercises, and obtain resources to prepare their communities, to withstand, and recover from public health incidents. - June, 2020
- Conduct inclusive risk-planning for the whole community, including for children; pregnant women; senior citizens; individuals with access and functional needs, including people with disabilities; individuals with pre-existing, serious behavioral health conditions; and others with unique needs throughout the five year project period. - June, 2020
- All LPHA staff assigned to preparedness and/or response roles need to complete at minimum ICS 100, ICS 200 and NIMS 700 training within six months of hire or assignment. Within the five year cooperative agreement period, LPHA staff assigned to command staff, section chiefs or other Incident Command System leadership roles should complete ICS 300. - June, 2020
- LPHA must continue membership in the regional Wisconsin Healthcare Coalition (HCC). <https://www.dhs.wisconsin.gov/preparedness/hospital/index.htm> - June, 2020
- LPHA must conduct a hazard vulnerability assessment (HVA), or update their current HVA. The HVA must be shared with their regional Healthcare Coalition (HCC). LPHA attending the regional HCC HVA meeting to provide input and feedback is encouraged. - June, 2020
- Participate in at least one Homeland Security Exercise and Evaluation Program (HSEEP) compliant exercise before June 30, 2020, to improve implementation of the Incident Command System. Use of ICS to manage a real incident may be used in lieu of an exercise as long as an HSEEP-complaint after action report is completed.
- Ensure volunteers are included in training, drills, and exercises to develop competency at implementing plans as described in the Emergency System for Advance Registration of Volunteer Health Professionals (ESAR-VHP) compliance requirements. - June, 2020

## Special Revenue Fund

### Health Department

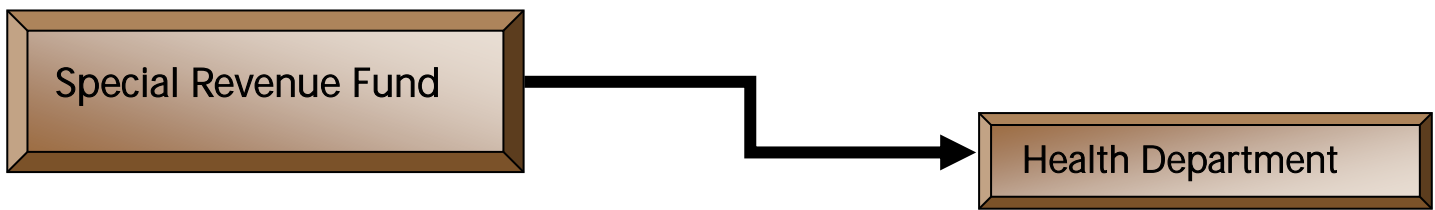
- Maintain three to five emergency contacts on the Partner Communication and Alerting (PCA) Portal. - June, 2020
- Local Public Health Agency staff with access to the PCA Portal will review and update their profile every six months. - June, 2020
- Maintain a jurisdictional WEAVR administrator and conduct quarterly messaging drills with the jurisdictions WEAVR members. - June, 2020

| Programs  | 2015<br>Total | 2016<br>Total | 2017<br>Total | 2018<br>Total | 2019*<br>Total |
|---|---------------|---------------|---------------|---------------|----------------|
| Immunizations YTD:                                      |               |               |               |               |                |
| <u># of Children Served</u>                             | 28            | 28            | 20            | 17            | 5              |
| # of immunizations (general)                            | 60            | 83            | 96            | 54            | 21             |
| # Child seasonal flu shots                              | 3             | 6             | 10            | 11            | 5              |
| <u># of Adults Served</u>                               | 20            | 15            | 11            | 12            | 6              |
| # of immunizations (general)                            | 29            | 23            | 15            | 16            | 8              |
| # Adult seasonal flu shots (homebound elderly/disabled) | 0             | N/A           | N/A           | 2             | 0              |
| Referrals # of Children                                 | 3             | 1             | 4             | N/A           | N/A            |
| CYSHCN # of Admits                                      | 0             | 0             | 0             | N/A           | N/A            |
| # of Encounters   | 3             | 0             | 0             | N/A           | N/A            |
| Monthly Active  | 20            | N/A           | N/A           | N/A           | N/A            |
| Birth to 3 Referrals: YTD                               | 115           | 108           | 110           | 101           | 45             |
| Admissions: YTD   | 52            | 46            | 55            | 40            | 20             |
| Monthly Active Caseload - Average:                      | 44            | 43            | 45            | 44            | 44             |
| Prenatal Care Coord. Client Referrals                   | 59            | 32            | 19            | 10            | 16             |
| Prenatal Care Coord. Client Admits                      | 27            | 8             | 14            | 3             | 10             |
| Prenatal Care Coord. Encounters                         | 147           | 74            | 46            | 16            | 26             |
| High Risk New Born Referrals                            | 319           | 347           | 304           | 306           | 193            |
| High Risk New Born Admits                               | 78            | 60            | 86            | 74            | 49             |
| High Risk New Born Encounters                           | 198           | 182           | 162           | 162           | 91             |
| YTD # Court Ordered Urine Drug Tests                    | 80            | 74            | 54            | 74            | 53             |
| % of valid test = positive YTD                          | 40% (32/80)   | 55% (35/63)   | 38% (13/34)   | 50% (32/64)   | 27% (12/44)    |

### Communicable Diseases

As reported in the Wisconsin Electronic Disease Surveillance System

|  | 2019<br>*YTD | 2018           | 2017 | 2016 | 2015 |
|--|--------------|----------------|------|------|------|
| Enteric                                    | 61           | 19             | 33   | 28   | 22   |
| Foodborne                                  | 56           | 7              | 21   | 14   | 12   |
| Hepatitis                                  | 69           | 65             | 37   | 28   | 46   |
| Rabies Prevention                          | 24           | 33<br>*Bat (+) | 20   | 23   | 19   |
| Sexually Transmitted Infections            | 111          | 177            | 164  | 145  | 166  |
| Tickborne                                  | 56           | 85             | 114  | 103  | 89   |
| Tuberculosis/Latent Tuberculosis Infection | 2            | 8              | 1    | 3    | 1    |
| Vaccine Preventable                        | 15           | 22             | 25   | 24   | 47   |



**DIVISION: Environmental Health Unit**

**SERVICE DESCRIPTION:**

The Environmental Health Unit of the Douglas County Department of Health and Human Services provides programs designed to control or limit those factors in the environment that may cause a detrimental effect on the community’s health. Programs include: Human Health Hazard abatement; Rabies Prevention; Lake Superior Beach Monitoring; nuisance and vector control and guidance; lodging, swimming pools, campgrounds and recreational facility inspections, food regulation, and licensing; well inspections; milk and water analysis provided by the CLIA CH-LAB; and community health and safety outreach and education. Registered Sanitarians partner with Public Health in investigating foodborne illnesses, and follow up on food related complaints.

**PERFORMANCE OUTCOMES:**

**Targets: Year 2020**

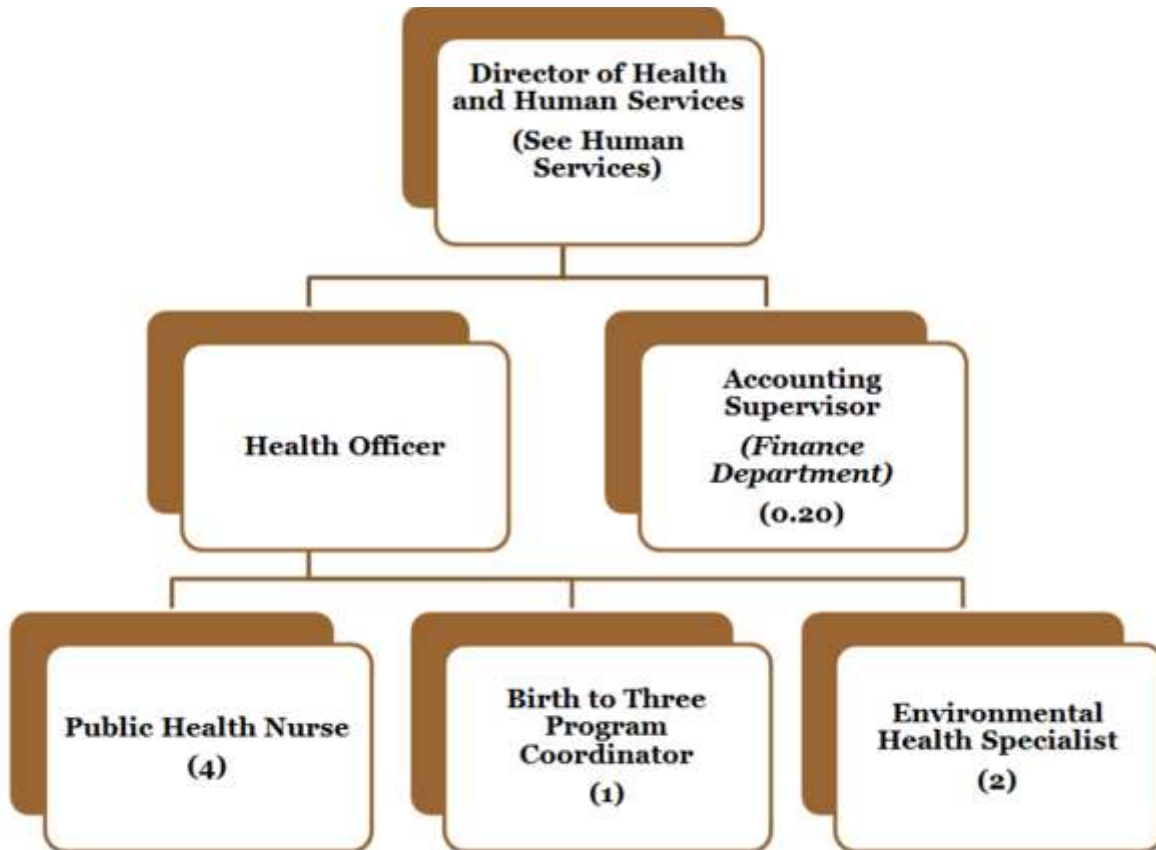
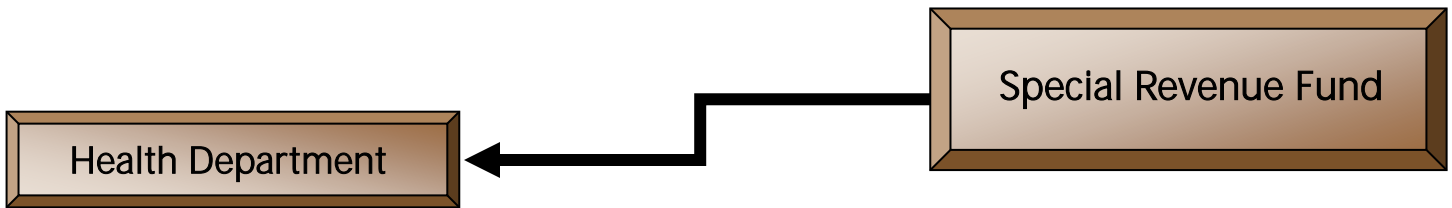
- Inspect 100% of all licensed facilities during the licensing year (July 1 – June 30). Facilities with extensive food preparation (Complex Restaurants and Large Food Processing Retail Food Establishments) have received an inspection every eight months. The 12 schools participating in the federal lunch program are inspected twice each school year. This brings the number of routine inspections per year to about 530.
- Collect drinking water samples and monitoring results from 100% of wells that serve the public including Transient Non-community (TN) water systems and Tourist Rooming Houses by December 31st, 2019.
- Inspect 20% of all drinking water systems (approximately 36 sanitary surveys) each year. Each system will receive an inspection within five years of the previous inspection.

|                                  | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019*</u> |
|----------------------------------|-------------|-------------|-------------|-------------|--------------|
| Regulated Facility Inspections   | 564         | 438         | 390         | 547         | 252          |
| Water and Milk Analysis**        | 1,134       | 1,562       | 1,645       | 1,885       | 937          |
| Home Lead Hazard Inspections     | 1           | 2           | 1           | 3           | 0            |
| Community Education Presentation | 5           | 18          | 5           | 5           | 10           |

*\*YTD 07/31/19*

2016-2017 Reflects staff turnover and training period.

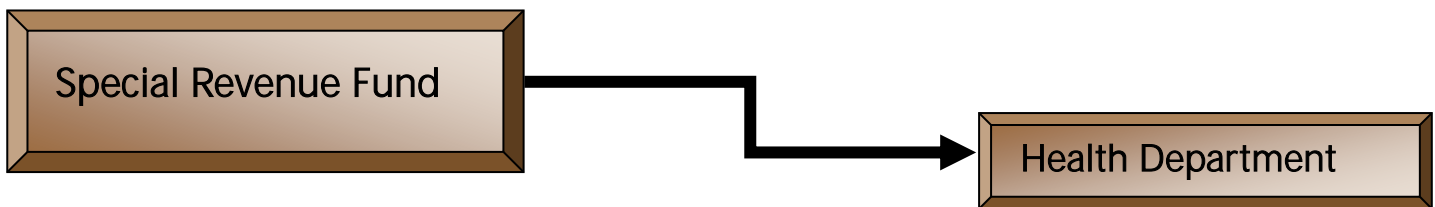
\*\*Includes Nitrate/Nitrites



**Full Time Equivalents**

| <u>Position</u>                      | 2020 |      |      | 2019 |      |      |
|--------------------------------------|------|------|------|------|------|------|
|                                      | FTE  | FT   | PT   | FTE  | FT   | PT   |
| Health Officer                       | 1.00 | 1.00 |      | 1.00 | 1.00 |      |
| Accounting Supervisor*               | 0.20 | 0.00 |      | 0.20 | 0.00 |      |
| Public Health Nurse                  | 4.00 | 3.00 |      | 4.00 | 4.00 |      |
| Birth to Three Program Coordinator** | 0.00 | 1.00 |      | 0.00 | 1.00 |      |
| Environmental Health Specialist      | 2.00 | 2.00 |      | 2.00 | 2.00 |      |
| Totals                               | 7.20 | 7.00 | 0.00 | 7.20 | 8.00 | 0.00 |

\* Position budgeted in Health & Human Services, but is part of the Finance Department.  
 \*\* Position budgeted in Human Services Division, but is supervised within the Health Division.

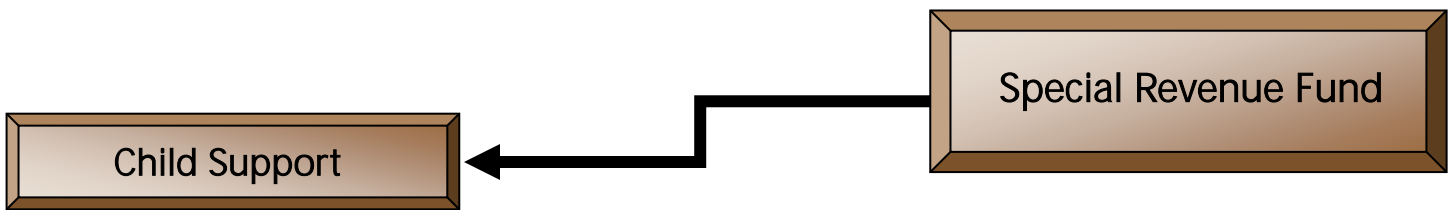


**DOUGLAS COUNTY, WISCONSIN  
BUDGET SUMMARY BY OBJECT  
Health**

|                                 | <b>2018<br/>Actual<br/>Amount</b> | <b>2019<br/>Amended<br/>Budget</b> | <b>2019<br/>8 Month<br/>Actual</b> | <b>2020<br/>Budget<br/>Amount</b> |
|---------------------------------|-----------------------------------|------------------------------------|------------------------------------|-----------------------------------|
| <b>Revenues</b>                 |                                   |                                    |                                    |                                   |
| Intergovernmental Revenues      | \$ 79,483                         | \$ 79,700                          | \$ 77,749                          | \$ 82,149                         |
| Licenses & Permits              | 179,426                           | 148,141                            | 158,473                            | 150,141                           |
| Public Charges For Services     | 13,580                            | 7,970                              | 6,642                              | 8,075                             |
| Intergovt. Charges For Services | 67,829                            | 12,138                             | 34,490                             | 24,750                            |
| Miscellaneous Revenues          | 287                               | -                                  | -                                  | -                                 |
| Other Financing Sources         | (40,311)                          | -                                  | -                                  | -                                 |
| <b>Revenues</b>                 | <b>300,293</b>                    | <b>247,949</b>                     | <b>277,354</b>                     | <b>265,115</b>                    |
| <b>Expenditures</b>             |                                   |                                    |                                    |                                   |
| Personnel Services              | 535,157                           | 531,253                            | 341,387                            | 513,827                           |
| Contractual Services            | 87,444                            | 57,461                             | 44,614                             | 62,660                            |
| Supplies & Expense              | 22,679                            | 31,450                             | 15,346                             | 33,200                            |
| Fixed Charges                   | 61,711                            | 47,954                             | 29,147                             | 94,598                            |
| Grants & Contributions          | -                                 | -                                  | -                                  | -                                 |
| Department Allocation           | 72,064                            | 74,730                             | 50,746                             | 76,467                            |
| <b>Expenditures</b>             | <b>779,054</b>                    | <b>742,848</b>                     | <b>481,240</b>                     | <b>780,752</b>                    |
| <b>Net Cost From Operations</b> | <b>478,761</b>                    | <b>494,899</b>                     | <b>203,887</b>                     | <b>515,637</b>                    |
| Fund Balance Adjustment         | 23,171                            | -                                  | 291,012                            | -                                 |
| <b>Tax Levy</b>                 | <b>\$ 501,932</b>                 | <b>\$ 494,899</b>                  | <b>\$ 494,899</b>                  | <b>\$ 515,637</b>                 |

**OPERATING EXPENDITURES BY ACTIVITY**

| <b>Activity Description</b> | <b>2018<br/>Actual<br/>Amount</b> | <b>2019<br/>Budget<br/>Amount</b> | <b>2019<br/>8 Month<br/>Actual</b> | <b>2020<br/>Budget<br/>Amount</b> |
|-----------------------------|-----------------------------------|-----------------------------------|------------------------------------|-----------------------------------|
| <b>Health</b>               |                                   |                                   |                                    |                                   |
| Laboratory                  | \$ 73,261                         | \$ 81,204                         | \$ 40,836                          | \$ 86,497                         |
| Public Nursing              | 426,965                           | 461,902                           | 257,252                            | 467,536                           |
| Environmental Health        | 246,563                           | 140,896                           | 144,437                            | 164,576                           |
| Administrative Services     | (23,171)                          | -                                 | (1)                                | -                                 |
| Bioterrorism                | 55,435                            | 58,846                            | 38,716                             | 62,143                            |
| <b>Health</b>               | <b>\$ 779,054</b>                 | <b>\$ 742,848</b>                 | <b>\$ 481,240</b>                  | <b>\$ 780,752</b>                 |



**Mission**

The mission of the Douglas County Child Support Agency is to ensure financial and medical support for children through an aggressive approach in the location of the obligor, the establishment and enforcement of child support and medical support orders, and the establishment of paternity.

**Goals**

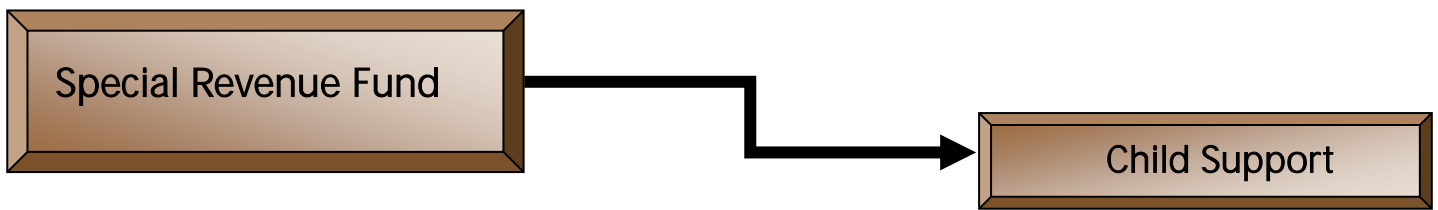
As always, increase collections on current child support and arrears by 1% and continue meeting the Federal guidelines for court order and paternity establishment.

**Performance Standards**

Each year, the Federal government and the State of Wisconsin establish proficiency standards by which child support agencies are measured and funded. This year, the Federal standards are: court orders on 80% of cases, paternity establishment on 80% of the children born out of wedlock, the collection of 80% of the current child support that has been ordered, and the collection of an arrears payment in 80% of all cases that have an arrearage. Incentive funding, which is provided on a sliding scale, is based on meeting these standards. Douglas County had consistently met the performance standards, but changes in the standards in 2012 have made it nearly impossible for the department to meet the Federal standards. Douglas County Child Support performance far exceeds the requirements for court order and paternity establishment, but the likelihood of reaching the standards of collection of 80% of current child support and a payment on 80% arrears is not optimistic given the demographics and current economic conditions in Douglas County. The current child support collection rate as of July 31, 2019 is 76.31%, slightly down .31% from the end of the 2018 Federal fiscal year and the arrears collection rate as of July 31, 2019 is 66.70% is down 1.65% from the end of the 2018 fiscal year. Our collections have increased substantially since 2005, and we continue to work diligently towards increasing these percentages. Our plan to increase these percentages continues to center on the modification of child support orders for payors whose child support obligations are no longer in line with their ability to pay, including incarcerated payors, increasing income withholding by 20% of a payor's obligation to fully pay their obligation each month and contribute to any arrears that have accumulated, and reviewing the allocation of payments to arrears accounts. We met with the Job Center of Wisconsin, Northwest Wisconsin Community Eligibility Provision, and Douglas County Workforce Resources and refer non-paying customers to these agencies to assist them in finding employment.

Collections in 2018 totaled \$6,983,147.40, up \$63,068.05 from 2017.

The County's geographic location is a significant factor impacting the enforcement of child support orders since Douglas County is a border county in close proximity to a large city in another state. Approximately 20% of the Department's caseload is forwarded to another state, mainly Minnesota, for that state's help in enforcing child support orders initiated in Douglas County because the payor has moved out of Wisconsin. In those situations, the Department loses control over what's done to enforce its order, along with the fact that enforcement laws in other states can be very different from Wisconsin's. While these challenges may seem insurmountable, Douglas County Child Support is dedicated to the continued improvement in the collection of these obligations to improve the lives of the families and children of Wisconsin.



|                           | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019*</u> |
|---------------------------|-------------|-------------|-------------|-------------|--------------|
| Total Current Collections | 77.59%      | 76.15%      | 75.75%      | 76.62%      | 76.30%       |
| Cases with Arrears        | 73.00%      | 71.39%      | 69.42%      | 68.35%      | 68.58%       |

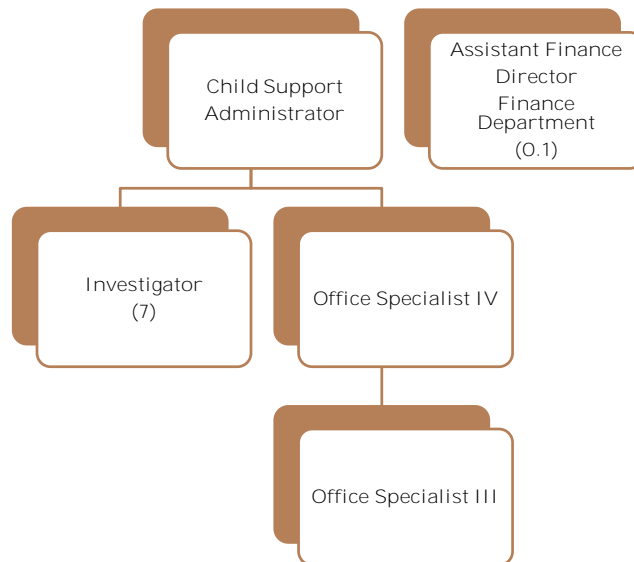
*\*Estimated.*

Certificate of Outstanding Performance from the Wisconsin Bureau of Child Support Awarded:

|  | 2007 | 2008 | 2009 | 2010 |
|--|------|------|------|------|
|  |      |      |      |      |

**Funding**

The Child Support program receives reimbursement from the Federal government for approximately 66% of all of its administrative costs, along with the incentive funding previously mentioned. State funding for child support enforcement remains at \$8.5 million



**Full Time Equivalents**

| <u>Position</u>                   | 2019  |       |      | 2018  |       |      |
|-----------------------------------|-------|-------|------|-------|-------|------|
|                                   | FTE   | FT    | PT   | FTE   | FT    | PT   |
| Child Support Administrator       | 1.00  | 1.00  |      | 1.00  | 1.00  |      |
| Assistant Finance Director*       | 0.10  | 0.00  |      | 0.10  | 0.00  |      |
| Deputy Administrator/Investigator |       |       |      | 1.00  | 1.00  |      |
| Investigator                      | 7.00  | 7.00  |      | 6.00  | 6.00  |      |
| Office Associate IV               | 1.00  | 1.00  |      | 1.00  | 1.00  |      |
| Office Associate III              | 1.00  | 1.00  |      | 1.00  | 1.00  |      |
| Totals                            | 10.10 | 10.00 | 0.00 | 10.10 | 10.00 | 0.00 |

\*Assistant Finance Director works 10% of the time for Child Support.



Child Support

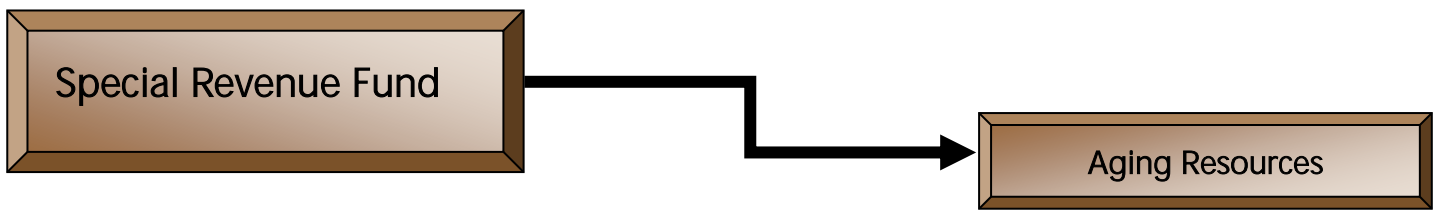
Special Revenue Fund

**DOUGLAS COUNTY, WISCONSIN  
BUDGET SUMMARY BY OBJECT  
Child Support**

|                                 | <b>2018<br/>Actual<br/>Amount</b> | <b>2019<br/>Amended<br/>Budget</b> | <b>2019<br/>8 Month<br/>Actual</b> | <b>2020<br/>Budget<br/>Amount</b> |
|---------------------------------|-----------------------------------|------------------------------------|------------------------------------|-----------------------------------|
| <b>Revenues</b>                 |                                   |                                    |                                    |                                   |
| Intergovernmental Revenues      | \$ 793,267                        | \$ 831,000                         | \$ 518,217                         | \$ 850,000                        |
| Public Charges For Services     | 7,905                             | 10,000                             | 9,555                              | 10,000                            |
| Intergovt. Charges For Services | -                                 | -                                  | -                                  | -                                 |
| Other Financing Sources         | -                                 | -                                  | -                                  | -                                 |
| <b>Revenues</b>                 | <b>801,172</b>                    | <b>841,000</b>                     | <b>527,772</b>                     | <b>860,000</b>                    |
| <b>Expenditures</b>             |                                   |                                    |                                    |                                   |
| Personnel Services              | 857,148                           | 860,436                            | 540,381                            | 866,223                           |
| Contractual Services            | 18,833                            | 34,250                             | 10,510                             | 34,250                            |
| Supplies & Expense              | 29,238                            | 30,000                             | 16,149                             | 30,000                            |
| Fixed Charges                   | 75,453                            | 107,813                            | 82,910                             | 129,267                           |
| Department Allocation           | 26,677                            | 27,047                             | 18,032                             | 27,047                            |
| <b>Expenditures</b>             | <b>1,007,348</b>                  | <b>1,059,546</b>                   | <b>667,983</b>                     | <b>1,086,787</b>                  |
| <b>Net Cost From Operations</b> | <b>206,177</b>                    | <b>218,546</b>                     | <b>140,211</b>                     | <b>226,787</b>                    |
| Fund Balance Adjustment         | (5,977)                           | (18,346)                           | 59,989                             | (16,787)                          |
| <b>Tax Levy</b>                 | <b>\$ 200,200</b>                 | <b>\$ 200,200</b>                  | <b>\$ 200,200</b>                  | <b>\$ 210,000</b>                 |

**OPERATING EXPENDITURES BY ACTIVITY**

| <b>Activity Description</b>      | <b>2018<br/>Actual<br/>Amount</b> | <b>2019<br/>Amended<br/>Budget</b> | <b>2019<br/>8 Month<br/>Actual</b> | <b>2020<br/>Budget<br/>Amount</b> |
|----------------------------------|-----------------------------------|------------------------------------|------------------------------------|-----------------------------------|
| <b>Health and Human Services</b> |                                   |                                    |                                    |                                   |
| Child Support Administration     | \$ 736,694                        | \$ 706,025                         | \$ 484,741                         | \$ 718,338                        |
| Child Support Admin/Mixed        | 86,616                            | 112,581                            | 66,148                             | 102,244                           |
| Child Support Admin/Shared       | 184,038                           | 240,940                            | 117,093                            | 266,205                           |
| <b>Health and Human Services</b> | <b>\$ 1,007,348</b>               | <b>\$ 1,059,546</b>                | <b>\$ 667,983</b>                  | <b>\$ 1,086,787</b>               |



**Mission**

Senior Connections (as the designated Aging Unit) provides services to the aging of our community which promote Health, Dignity, Honor and Independence. In doing so, we will efficiently provide access to low-cost transportation, nutritious meals and other services designed to sustain our citizens in their communities.

**Goals**

It is the goal of Senior Connections to provide services which will enhance the lives of our Senior Citizens. Dignity and self-reliance are the hallmarks of our service delivery. Our objective is to meet the goals through the following:

- Goal 1:** Provide access to nutritious meals through home-delivered meal programs and through meals at one of our eight congregate meal sites.
- Goal 2:** Provide low-cost transportation services and legal advocacy through our Benefit Specialist.
- Goal 3:** Provide Information and Assistance to partner agencies and Outreach Caregiver Services.

**Performance Indicators**

|                                   | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019*</u> |
|-----------------------------------|-------------|-------------|-------------|-------------|--------------|
| Transportation Services           | 8,354       | 8,205       | 8,300       | 8,200       | 8,350        |
| Home-delivered meals              | 34,979      | 34,303      | 34,500      | 38,800      | 38,800       |
| Congregate Meals                  | 14,000      | 12,748      | 18,000      | 23,300      | 23,300       |
| Elder Benefit Specialist Services | 294         | 240         | 275         | 280         | 280          |

\*Estimated

**Programs:** Because of the uncertainty of federal funding, Senior Connections relies upon the money that is received from the County (some of which is required federal “match” money) to continue our programming and services at the current level. Douglas County does not have a waiting list for seniors to receive Meals on Wheels meals, as many counties in Wisconsin have a waiting list. Additionally, the program is able to subsidize “other activities” that seniors truly enjoy.

**Senior and Caregiver Information and Assistance**

Educates and links seniors and caregivers to the programs and services available in Douglas County. There is a certified Information and Assistance Specialist on staff to answer questions on caregiving, medical, legal, housing, and financial issues or to offer assistance in locating the appropriate agency and services. Senior Connections, in partnership with the publisher of The Senior Reporter, and the Aging & Disability Resource Center (ADRC) of Douglas County, annually updates and distributes more than 3,500 copies of The Douglas County Senior and Disability Guide.

**Specialized Van Transportation**

This program provides curb to curb transportation for people who are 55 and over and for persons with disabilities. There is a Fall Leaf Tour bus trip (usually to the Jay Cooke State Park area) for seniors to get out and enjoy the fall colors, as well as a Christmas Light bus tour for seniors the last few years.

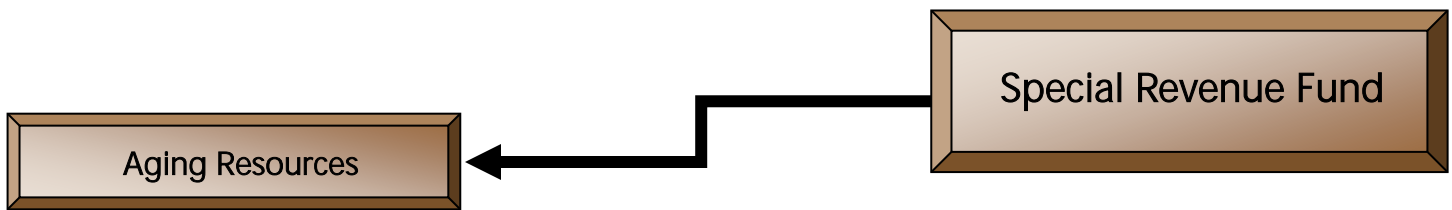
**Nutrition Program:**

**Congregate Dining:**

Provides nutritionally balanced meals and a place to gather at one of eight congregate sites throughout Douglas County. These sites are open to persons who are 60 and older and their spouses, regardless of age. This service is provided with a requested donation of \$4.00 per meal.

The newest addition to this program was the introduction of “**Campus Café**” held at UW-Superior in the spring of 2017. It was the first time we offered an evening meal service, where those aged 60+ could dine at the student dining facility (requested \$5.00 donation), with multiple entrée options, sides, salad bar, sandwich bar, dessert bar. Over the course of 60 nights that the program operated **over 4,500 meals were served to 830 individual diners!** Campus Café will kick off in the fall of 2019 again (with some changes), and the addition of **weekend brunch** on Saturdays and Sundays from 10:00 – 11:00 a.m.





**Meals on Wheels Program (formerly home-delivered meals):**

This program provides a nutritious meal in a microwave safe reusable container. Meals are available Monday through Friday to persons 60 years of age and older. Frozen meals may be made available under unusual circumstances, and at times for those requiring Saturday/Sunday meals under Family Care. Frozen meals are also made available for some holidays. These meals are delivered to individuals' homes by agency staff.

**Farmer's Market Vouchers:**

The State of Wisconsin has, for many years, received funding through the USDA, that is administered through the WIC program to provide vouchers for seniors to use at local farmer's markets to purchase fresh fruit and vegetables to supplement their diets. The amount of vouchers available per eligible household has been \$25.00. Local seniors are very appreciative of these vouchers and the ability to further stretch their limited resources and purchase healthy food items.

**Family Caregiver Support Program**

This program offers a variety of programs to support caregivers. This includes Information and Assistance, Caregiver Support, Respite Care and Caregiver education. The program is available to anyone caring for an adult aged 60+ or a grandparent caring for a young child or adolescent. As part of the Douglas County Caregiver Coalition the program sponsors an annual Caregiver Conference, participates in the Dementia Friendly Superior Initiative and the annual Alzheimer's Walk. The program works with Memory Lane, an adult day service, and local home health agencies to provide respite for caregivers. The program also sponsors Caregiver Conversations, a monthly support group.

**Elder Benefit Specialist**

The Elder Benefit Specialist provides information, advocacy or assistance and representation for Douglas County residents 60 years and older. These benefits are provided under the direction of the Coalition of Wisconsin Aging Groups Elder Law Center. The Elder Benefit Specialist handles legal needs concerning public benefits such as Medicare, Medicare Part D and a variety of other duties related to public benefits. The Elder Benefit Specialist provides assistance in accessing services such as Senior Care and other programs.

**Evidence Based Programs**

Senior Connections coordinates Evidence Based Programs for Douglas County. This includes Living a Healthy Life with Chronic Conditions, Living Well with Diabetes, A Matter of Balance (Fall Prevention), and Powerful Tools for Caregivers. Senior Connections coordinates and recruits leaders, schedules classes, markets classes, registers participants, and reports outcomes. Senior Connections sponsors A Matter of Balance fall prevention classes.

**Outreach Services**

This program seeks to locate residents who are aged 60+ who need specific services. Outreach services help handle home-delivered meal assessments and refers individuals to other services as needed. Outreach is available to residents in their home or in the office.

**Other Activities**

Three primary activities that Senior Connections has been conducting for a number of years are:

**Senior Picnic:** Held annually at the Douglas County fairgrounds. Includes entertainment, food, drawings, and is thoroughly enjoyed by our Senior population.

**Spring Fling:** Held annually at the Senior Center, providing food, entertainment, and fun to seniors, usually a full-capacity event.

**Christmas Tea:** Another popular annual seasonal event held at the Senior Center with food, entertainment, drawings, and a usual visit by Santa.

Special Revenue Fund



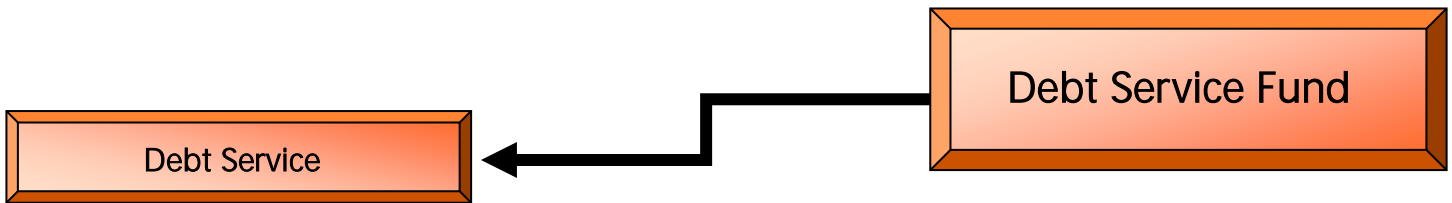
Aging Resources

**DOUGLAS COUNTY, WISCONSIN  
BUDGET SUMMARY BY OBJECT  
Aging Resources**

|                                 | <b>2018<br/>Actual<br/>Amount</b> | <b>2019<br/>Amended<br/>Budget</b> | <b>2019<br/>8 Month<br/>Actual</b> | <b>2020<br/>Budget<br/>Amount</b> |
|---------------------------------|-----------------------------------|------------------------------------|------------------------------------|-----------------------------------|
| <b>Revenues</b>                 |                                   |                                    |                                    |                                   |
| Intergovernmental Revenues      | \$ 436,168                        | \$ 407,852                         | \$ 292,713                         | \$ 449,685                        |
| <b>Expenditures</b>             |                                   |                                    |                                    |                                   |
| Contractual Services            | 639,726                           | 612,213                            | 510,582                            | 656,710                           |
| <b>Net Cost From Operations</b> | <b>203,558</b>                    | <b>204,361</b>                     | <b>217,869</b>                     | <b>207,025</b>                    |
| Fund Balance Adjustment         | -                                 | -                                  | (13,508)                           | -                                 |
| <b>Tax Levy</b>                 | <b>\$ 203,558</b>                 | <b>\$ 204,361</b>                  | <b>\$ 204,361</b>                  | <b>\$ 207,025</b>                 |

**OPERATING EXPENDITURES BY ACTIVITY**

| <b>Activity Description</b>      | <b>2018<br/>Actual<br/>Amount</b> | <b>2019<br/>Amended<br/>Budget</b> | <b>2019<br/>8 Month<br/>Actual</b> | <b>2020<br/>Budget<br/>Amount</b> |
|----------------------------------|-----------------------------------|------------------------------------|------------------------------------|-----------------------------------|
| <b>Health and Human Services</b> |                                   |                                    |                                    |                                   |
| Title III B Supportive Serv      | \$ 99,513                         | \$ 85,518                          | \$ 74,053                          | \$ 91,500                         |
| C-I Congregate Nutrition         | 176,868                           | 184,000                            | 153,750                            | 193,248                           |
| C-II Home Delivered Meals        | 105,341                           | 90,450                             | 82,866                             | 97,369                            |
| Title III-D Prevention           | 4,358                             | 3,529                              | 2,647                              | 4,324                             |
| Information & Assistance         | 8,738                             | 8,738                              | 8,738                              | 8,738                             |
| Family Caregiver Support E       | 31,594                            | 25,576                             | 21,057                             | 31,146                            |
| Senior Community Service         | 7,722                             | 7,722                              | 5,792                              | 7,722                             |
| S.E.B.S.(State Eld Ben Spec)     | 28,215                            | 28,215                             | 21,161                             | 28,215                            |
| USDA Grant (Title III C-1/2)     | 35,122                            | 32,608                             | 24,456                             | 32,608                            |
| State Transportation Grant       | 141,336                           | 144,606                            | 114,480                            | 160,589                           |
| Commission on Aging              | 919                               | 1,251                              | 1,583                              | 1,251                             |
| <b>Health and Human Services</b> | <b>\$ 639,726</b>                 | <b>\$ 612,213</b>                  | <b>\$ 510,582</b>                  | <b>\$ 656,710</b>                 |



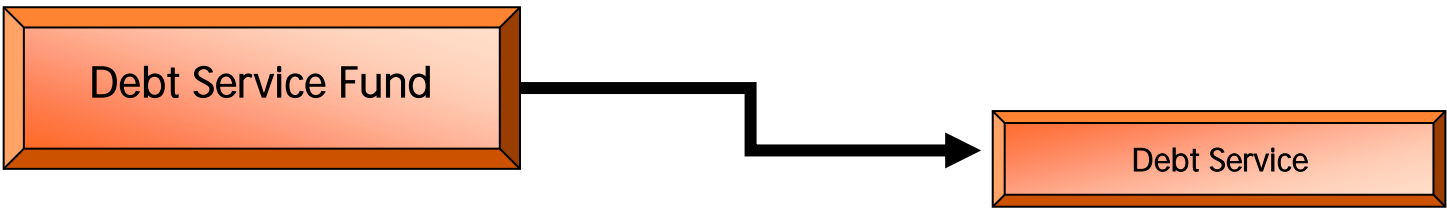
The Debt Service Fund accounts for the accumulation of resources for, and the payment of: principal, interest, and related costs on general obligation debt.

The County has the power to incur indebtedness for County purposes specified by statute in an aggregate amount, not to exceed five percent of the equalized values of taxable property in the County, as last determined by the State of Wisconsin Department of Revenue. In general, such indebtedness is in the form of bonds and promissory notes for various public purposes.

The County is required by constitution and statute to provide for the payment of its debt by the levy of direct, annual, irrevocable taxes sufficient to pay the principal of and the interest on the debt.

A \$2.5 million bond issue is anticipated for 2020 for road construction projects. The corresponding bond payments will be reflected in debt service starting in 2021.





**DOUGLAS COUNTY, WISCONSIN**

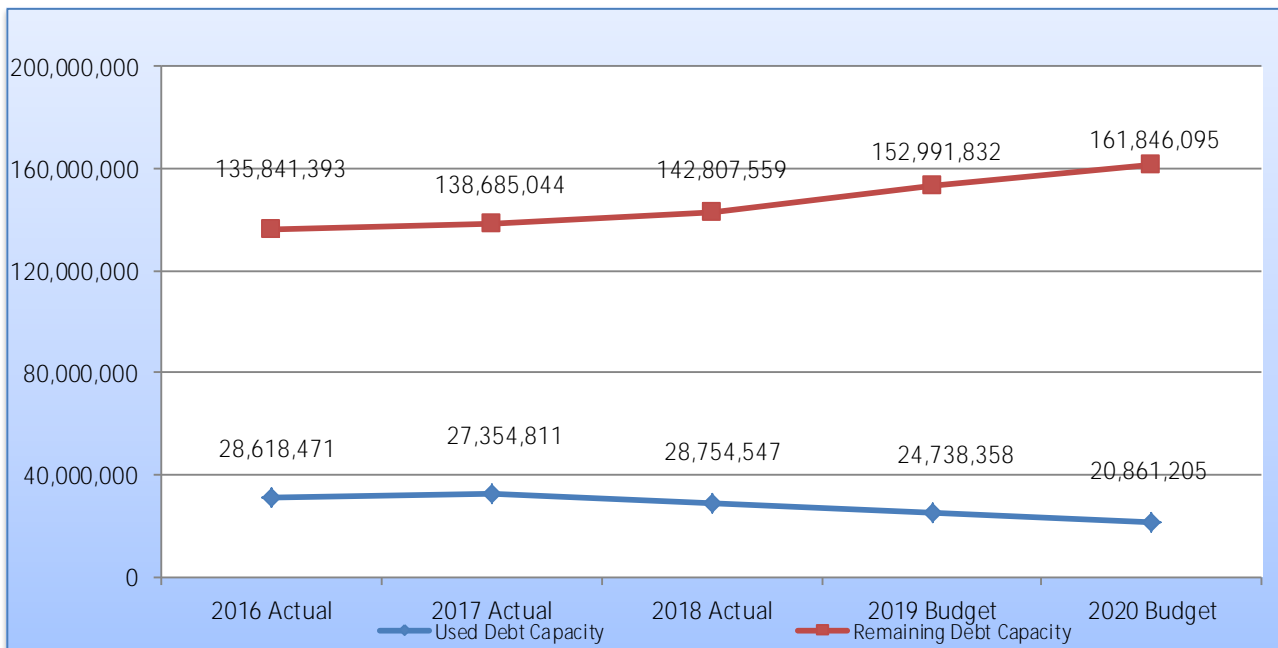
**COMPUTATION OF LEGAL DEBT LIMIT**

CHAPTER 67, SECTION 03 OF THE WISCONSIN STATE STATUTES STATES:

"The aggregate amount of indebtedness, including existing indebtedness, of any municipality shall be five percent of the value of the taxable property located therein as equalized for state purposes."

|  |                       |
|--|-----------------------|
| Equalized value of real and personal property                    | \$ 3,654,146,000      |
| Debt Limit - five percent of equalized value                     | 182,707,300           |
| Amount of debt applicable to debt limit:                         |                       |
| General obligation debt  | \$ 20,952,600         |
| Less: Amount available for repayment of general obligation bonds | <u>91,395</u>         |
| Total debt applicable to limitation                              | <u>20,861,205</u>     |
| Legal Debt Margin  | <u>\$ 161,846,095</u> |
| Percent Unused Borrowing Capacity                                | <u>88.58%</u>         |

**Douglas County Legal Debt Limit**



Debt Service

Debt Service Fund

**DOUGLAS COUNTY, WISCONSIN  
BUDGET SUMMARY BY OBJECT  
Debt Service**

|                                 | <b>2018<br/>Actual<br/>Amount</b> | <b>2019<br/>Amended<br/>Budget</b> | <b>2019<br/>8 Month<br/>Actual</b> | <b>2020<br/>Budget<br/>Amount</b> |
|---------------------------------|-----------------------------------|------------------------------------|------------------------------------|-----------------------------------|
| <b>Revenues</b>                 |                                   |                                    |                                    |                                   |
| Intergovt. Charges For Services | \$ 243,115                        | \$ 243,115                         | \$ 243,115                         | \$ 243,115                        |
| Miscellaneous Revenues          | -                                 | -                                  | -                                  | -                                 |
| Other Financing Sources         | 199,155                           | -                                  | 53,832                             | -                                 |
| <b>Revenues</b>                 | <b>442,270</b>                    | <b>243,115</b>                     | <b>296,946</b>                     | <b>243,115</b>                    |
| <b>Expenditures</b>             |                                   |                                    |                                    |                                   |
| Debt Service                    | 4,554,437                         | 4,582,888                          | 4,654,227                          | 4,403,229                         |
| <b>Net Cost From Operations</b> | <b>4,112,167</b>                  | <b>4,339,773</b>                   | <b>4,357,280</b>                   | <b>4,160,114</b>                  |
| Fund Balance Adjustment         | 58,557                            | (0)                                | (17,507)                           | -                                 |
| <b>Tax Levy</b>                 | <b>\$ 4,170,724</b>               | <b>\$ 4,339,773</b>                | <b>\$ 4,339,773</b>                | <b>\$ 4,160,114</b>               |

**OPERATING EXPENDITURES BY ACTIVITY**

| <b>Activity Description</b> | <b>2018<br/>Actual<br/>Amount</b> | <b>2019<br/>Amended<br/>Budget</b> | <b>2019<br/>8 Month<br/>Actual</b> | <b>2020<br/>Budget<br/>Amount</b> |
|-----------------------------|-----------------------------------|------------------------------------|------------------------------------|-----------------------------------|
| <b>Debt Service</b>         |                                   |                                    |                                    |                                   |
| Debt Service Interest       | \$ 875,048                        | \$ 801,262                         | \$ 872,601                         | \$ 803,229                        |
| Debt Service Principal      | 3,679,389                         | 3,781,626                          | 3,781,626                          | 3,600,000                         |
| <b>Debt Service</b>         | <b>\$ 4,554,437</b>               | <b>\$ 4,582,888</b>                | <b>\$ 4,654,227</b>                | <b>\$ 4,403,229</b>               |

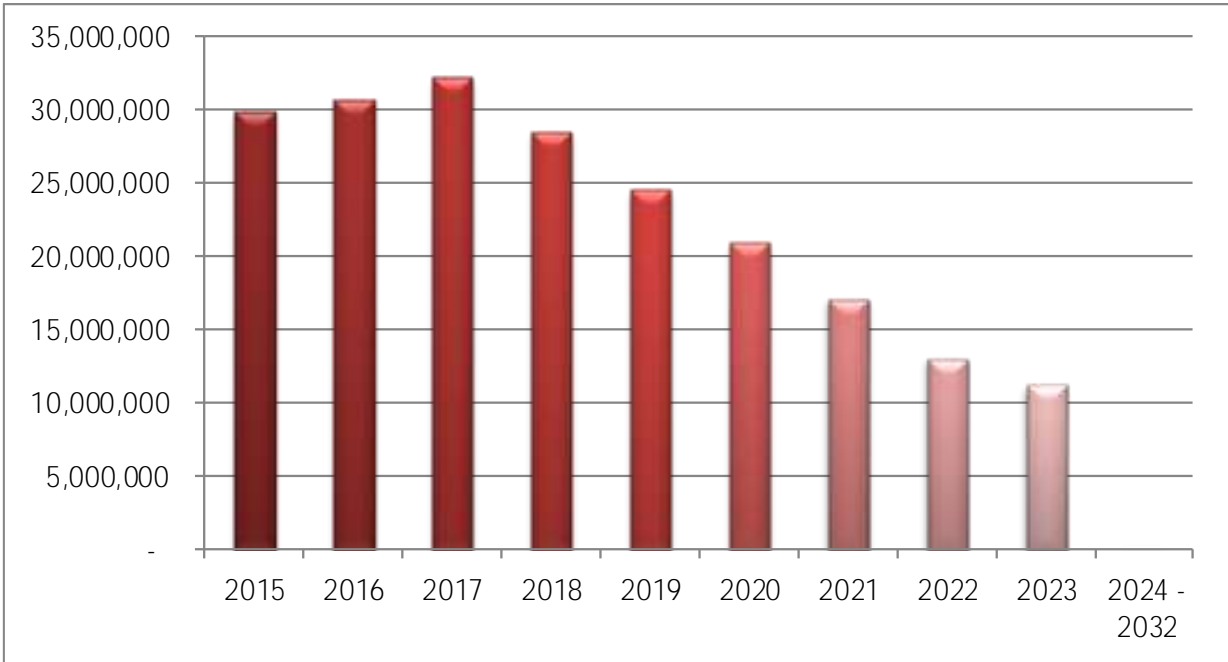
Debt Service Fund



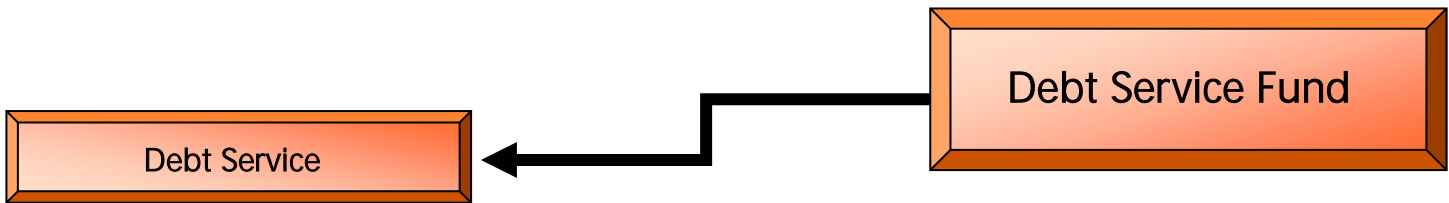
Debt Service

**DOUGLAS COUNTY, WISCONSIN  
DEBT SERVICE FUND  
CURRENT SUMMARY REPORT**

| YEAR          | PAYMENT              | PRINCIPAL            | INTEREST            | BALANCE           |
|---------------|----------------------|----------------------|---------------------|-------------------|
| 2015          |                      |                      |                     | 29,835,710        |
| 2016          | 9,908,273            | 8,963,199            | 945,074             | 30,712,511        |
| 2017          | 4,274,676            | 3,482,700            | 791,976             | 32,229,811        |
| 2018          | 4,490,188            | 3,679,389            | 810,799             | 28,550,422        |
| 2019          | 16,709,084           | 15,907,822           | 801,262             | 24,552,600        |
| <b>2020</b>   | <b>4,403,229</b>     | <b>3,600,000</b>     | <b>803,229</b>      | <b>20,952,600</b> |
| 2021          | 4,591,494            | 3,855,000            | 736,494             | 17,097,600        |
| 2022          | 4,556,442            | 4,105,000            | 451,442             | 12,992,600        |
| 2023          | 2,136,930            | 1,790,000            | 346,930             | 11,202,600        |
| 2024 - 2032   | 12,232,125           | 11,202,600           | 1,029,525           | -                 |
| <b>TOTALS</b> | <b>\$ 63,302,439</b> | <b>\$ 56,585,710</b> | <b>\$ 6,716,729</b> |                   |







| <b>2020 DEBT SERVICE TAX LEVY BREAKDOWN</b> |                     |                     |                   |                      |
|---|---------------------|---------------------|-------------------|----------------------|
|   | TAX LEVY/PMT        | PRINCIPAL           | INTEREST          | BALANCE              |
| Refunding 01/05/2012                        | \$ 1,001,125        | \$ 950,000          | \$ 51,125         | \$ 1,850,000         |
| General Obligation Debt 9/8/2015            | 251,800             | 175,000             | 76,800            | 3,075,000            |
| General Obligation Debt 11/17/16            | 47,668              | -                   | 47,668            | 2,150,000            |
| General Obligation Debt 02/01/2018          | 133,350             | -                   | 133,350           | 4,442,600            |
| Taxable Refunding Bonds 06/17/2019          | 436,498             | 275,000             | 161,498           | 4,345,000            |
| Refunding 07/08/2019                        | 2,532,788           | 2,200,000           | 332,788           | 5,090,000            |
| <b>Subtotal</b>                             | <b>\$ 4,403,229</b> | <b>\$ 3,600,000</b> | <b>\$ 803,229</b> | <b>\$ 20,952,600</b> |
| <b>Less: City of Superior Payment</b>       | <b>(243,114)</b>    |                     |                   |                      |
| <b>TAX LEVY</b>                             | <b>\$ 4,160,115</b> |                     |                   |                      |

**DOUGLAS COUNTY, WISCONSIN**

**Payments from the City of Superior to  
Douglas County for the Government Center**

| <b>YEAR</b> | <b>PAYMENT</b>         | <b>PRINCIPAL</b>       | <b>INTEREST</b>        | <b>BALANCE</b>    |
|-------------|------------------------|------------------------|------------------------|-------------------|
| 2014        | 243,114.81             | 155,835.32             | 87,279.49              | 1,589,312.24      |
| 2015        | 243,114.80             | 164,212.57             | 78,902.23              | 1,425,099.67      |
| 2016        | 243,114.80             | 173,040.16             | 70,074.64              | 1,252,059.51      |
| 2017        | 243,114.81             | 182,342.30             | 60,772.51              | 1,069,717.21      |
| 2018        | 243,114.81             | 192,144.49             | 50,970.32              | 877,572.72        |
| 2019        | 243,114.81             | 202,473.62             | 40,641.19              | 675,099.10        |
| <b>2020</b> | <b>243,114.80</b>      | <b>213,358.01</b>      | <b>29,756.79</b>       | <b>461,741.09</b> |
| 2021        | 243,114.80             | 224,827.52             | 18,287.28              | 236,913.57        |
| 2022        | 243,114.78             | 236,913.57             | 6,201.21               | -                 |
|             | <b>\$ 4,862,296.20</b> | <b>\$ 2,989,000.00</b> | <b>\$ 1,873,296.20</b> |                   |

# Debt Service Fund

# Debt Service

| Douglas County, Wisconsin<br>2012 General Obligation Refunding Bonds |                  |                |               |                  |
|--|------------------|----------------|---------------|------------------|
| YEAR   | PAYMENT          | PRINCIPAL      | INTEREST      | BALANCE          |
| 2015   | 924,375          | 775,000        | 149,375       | 6,850,000        |
| 2016   | 1,205,875        | 1,075,000      | 130,875       | 5,775,000        |
| 2017   | 1,134,875        | 1,025,000      | 109,875       | 4,750,000        |
| 2018   | 1,064,875        | 975,000        | 89,875        | 3,775,000        |
| 2019   | 1,045,375        | 975,000        | 70,375        | 2,800,000        |
| <b>2020</b>  | <b>1,001,125</b> | <b>950,000</b> | <b>51,125</b> | <b>1,850,000</b> |
| 2021   | 956,219          | 925,000        | 31,219        | 925,000          |
| 2022   | 935,406          | 925,000        | 10,406        | -                |
|  | \$ 9,182,750     | \$ 8,375,000   | \$ 807,750    |                  |

| Douglas County, Wisconsin<br>2015 General Obligation Bonds<br>Dated: 09/03/15 |                |                |               |                  |
|---|----------------|----------------|---------------|------------------|
| YEAR  | PAYMENT        | PRINCIPAL      | INTEREST      | BALANCE          |
| 2015  | \$ -           | \$ -           | \$ -          | \$ 4,000,000     |
| 2016  | 342,634        | 260,000        | 82,634        | 3,740,000        |
| 2017  | 236,850        | 150,000        | 86,850        | 3,590,000        |
| 2018  | 248,700        | 165,000        | 83,700        | 3,425,000        |
| 2019  | 255,300        | 175,000        | 80,300        | 3,250,000        |
| <b>2020</b>   | <b>251,800</b> | <b>175,000</b> | <b>76,800</b> | <b>3,075,000</b> |
| 2021  | 273,050        | 200,000        | 73,050        | 2,875,000        |
| 2022  | 269,050        | 200,000        | 69,050        | 2,675,000        |
| 2023  | 908,550        | 850,000        | 58,550        | 1,825,000        |
| 2024  | 921,775        | 885,000        | 36,775        | 940,000          |
| 2025  | 951,750        | 940,000        | 11,750        | -                |
|   | \$ 4,659,459   | \$ 4,000,000   | \$ 659,459    |                  |

| Douglas County, Wisconsin<br>2016 General Obligation Bonds<br>Dated: 11/17/16 |               |              |               |                  |
|---|---------------|--------------|---------------|------------------|
| YEAR  | PAYMENT       | PRINCIPAL    | INTEREST      | BALANCE          |
| 2016  | \$ -          | \$ -         | \$ -          | \$ 2,500,000     |
| 2017  | 281,819       | 250,000      | 31,819        | 2,250,000        |
| 2018  | 148,668       | 100,000      | 48,668        | 2,150,000        |
| 2019  | 47,668        | -            | 47,668        | 2,150,000        |
| <b>2020</b>   | <b>47,668</b> | <b>-</b>     | <b>47,668</b> | <b>2,150,000</b> |
| 2021  | 47,668        | -            | 47,668        | 2,150,000        |
| 2022  | 47,668        | -            | 47,668        | 2,150,000        |
| 2023  | 453,568       | 410,000      | 43,568        | 1,740,000        |
| 2024  | 598,253       | 565,000      | 33,253        | 1,175,000        |
| 2025  | 595,569       | 575,000      | 20,569        | 600,000          |
| 2026  | 607,050       | 600,000      | 7,050         | -                |
|   | \$ 2,875,597  | \$ 2,500,000 | \$ 375,597    |                  |

Debt Service

Debt Service Fund



**Douglas County, Wisconsin  
2018 General Obligation Bonds  
Dated: 2/2018**

| YEAR        | PAYMENT             | PRINCIPAL           | INTEREST            | BALANCE          |
|-------------|---------------------|---------------------|---------------------|------------------|
| 2016        | \$ -                | \$ -                | \$ -                | \$ -             |
| 2017        | -                   | -                   | -                   | 5,000,000        |
| 2018        | 314,625             | 242,400             | 72,225              | 4,757,600        |
| 2019        | 451,500             | 315,000             | 136,500             | 4,442,600        |
| <b>2020</b> | <b>133,350</b>      | -                   | <b>133,350</b>      | <b>4,442,600</b> |
| 2021        | 133,350             | -                   | 133,350             | 4,442,600        |
| 2022        | 133,350             | -                   | 133,350             | 4,442,600        |
| 2023        | 340,200             | 210,000             | 130,200             | 4,232,600        |
| 2024        | 521,050             | 400,000             | 121,050             | 3,832,600        |
| 2025        | 474,575             | 365,000             | 109,575             | 3,467,600        |
| 2026        | 1,187,600           | 1,100,000           | 87,600              | 2,367,600        |
| 2027        | 1,189,075           | 1,135,000           | 54,075              | 1,232,600        |
| 2028        | 1,251,125           | 1,232,600           | 18,525              | -                |
|             | <b>\$ 6,129,800</b> | <b>\$ 5,000,000</b> | <b>\$ 1,129,800</b> |                  |

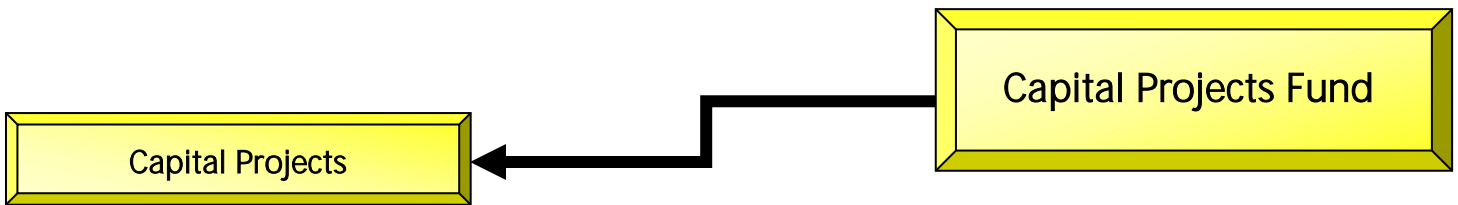
**Douglas County, Wisconsin  
2019 General Obligation Refunding Bonds**

| YEAR        | PROCEEDS | PAYMENT             | PRINCIPAL           | INTEREST          | BALANCE          |
|-------------|----------|---------------------|---------------------|-------------------|------------------|
| 2019        |          | \$ -                | \$ -                | \$ -              | \$ 7,290,000     |
| <b>2020</b> |          | <b>2,532,788</b>    | <b>2,200,000</b>    | <b>332,788</b>    | <b>5,090,000</b> |
| 2021        |          | 2,618,875           | 2,425,000           | 193,875           | 2,665,000        |
| 2022        |          | 2,731,625           | 2,665,000           | 66,625            | -                |
|             |          | <b>\$ 5,856,092</b> | <b>\$ 5,650,000</b> | <b>\$ 226,092</b> |                  |

**Douglas County, Wisconsin  
Taxable General Obligation Refunding Bonds  
Prior Service Pension Liability  
6/17/2019**

| YEAR        | PAYMENT             | PRINCIPAL           | INTEREST            | BALANCE          |
|-------------|---------------------|---------------------|---------------------|------------------|
| 2019        | \$ -                | \$ -                | \$ -                | \$ 4,620,000     |
| <b>2020</b> | <b>436,498</b>      | <b>275,000</b>      | <b>161,498</b>      | <b>4,345,000</b> |
| 2021        | 439,044             | 305,000             | 134,044             | 4,040,000        |
| 2022        | 439,343             | 315,000             | 124,343             | 3,725,000        |
| 2023        | 434,612             | 320,000             | 114,612             | 3,405,000        |
| 2024        | 435,700             | 330,000             | 105,700             | 3,075,000        |
| 2025        | 439,354             | 345,000             | 94,354              | 2,730,000        |
| 2026        | 438,521             | 355,000             | 83,521              | 2,375,000        |
| 2027        | 437,252             | 365,000             | 72,252              | 2,010,000        |
| 2028        | 435,522             | 375,000             | 60,522              | 1,635,000        |
| 2029-2032   | -                   | 1,635,000           | 112,955             | -                |
|             | <b>\$ 8,480,774</b> | <b>\$ 5,958,753</b> | <b>\$ 2,522,021</b> |                  |



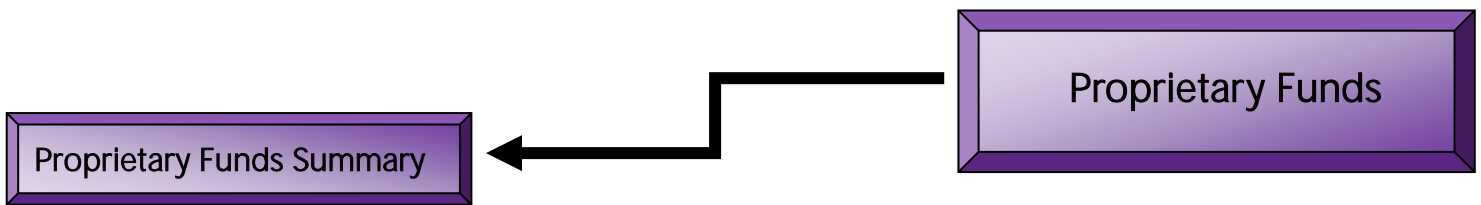


**BUDGET SUMMARY BY OBJECT**  
**Capital Projects**

|                                | <b>2018<br/>Actual<br/>Amount</b> | <b>2019<br/>Amended<br/>Budget</b> | <b>2019<br/>8 Month<br/>Actual</b> | <b>2020<br/>Budget<br/>Amount</b> |
|--------------------------------|-----------------------------------|------------------------------------|------------------------------------|-----------------------------------|
| <b>Revenues</b>                |                                   |                                    |                                    |                                   |
| Intergovernmental Revenues     | \$ -                              | \$ -                               | \$ -                               | \$ -                              |
| Miscellaneous Revenues         | 33,837                            | -                                  | 11,766                             | -                                 |
| Other Financing Sources        | 686,403                           | -                                  | -                                  | -                                 |
| <b>Revenues</b>                | <b>720,240</b>                    | <b>-</b>                           | <b>11,766</b>                      | <b>-</b>                          |
| <b>Expenditures</b>            |                                   |                                    |                                    |                                   |
| Contractual Services           | 45,443                            | -                                  | 8,303                              | -                                 |
| Supplies & Expense             | 266,190                           | -                                  | -                                  | -                                 |
| <b>Expenditures</b>            | <b>311,633</b>                    | <b>-</b>                           | <b>8,303</b>                       | <b>-</b>                          |
| Net Cost From Operations       | <b>(408,607)</b>                  | <b>-</b>                           | <b>(3,463)</b>                     | <b>-</b>                          |
| Capital Outlay                 | 374,770                           | 488,767                            | 404,954                            | -                                 |
| <b>Fund Balance Adjustment</b> | <b>\$ (33,837)</b>                | <b>\$ 488,767</b>                  | <b>\$ 401,491</b>                  | <b>\$ -</b>                       |

*No specific capital projects are in this 2020 budget. Capital project funding is contingent on levels of fund balances and reserves and one-time revenues and will be addressed in the beginning of 2020.*





### **INTERNAL SERVICE FUNDS**

Account for the financing of goods and services provided by one County department to other County departments or to other governments on a cost-reimbursement basis.

- ***HIGHWAY***

Accounts for the operations of the County Highway Department, which consists primarily of the maintenance and construction of all the county's highways, and the maintenance of State Highways within the county.

- ***CENTRAL SUPPLY FUND***

The County Clerk's office is responsible for the duties of the Central Supply Fund which includes, but is not limited to, metering mail and parcels for mailing.

- ***WORKERS' COMPENSATION FUND***

The County is on a self-insured basis for workers' compensation. Operations of the fund are financed through operating transfers from other funds.

- ***INFORMATION SERVICES FUND***

Accounts for complete automation of financial transactions and special projects primarily to departments within the County.

- ***LAND RECORDS FUND***

Accounts for the operation of mapping and plat book production function within the County. The Land Records Department is located in the Zoning Department.

Proprietary Funds

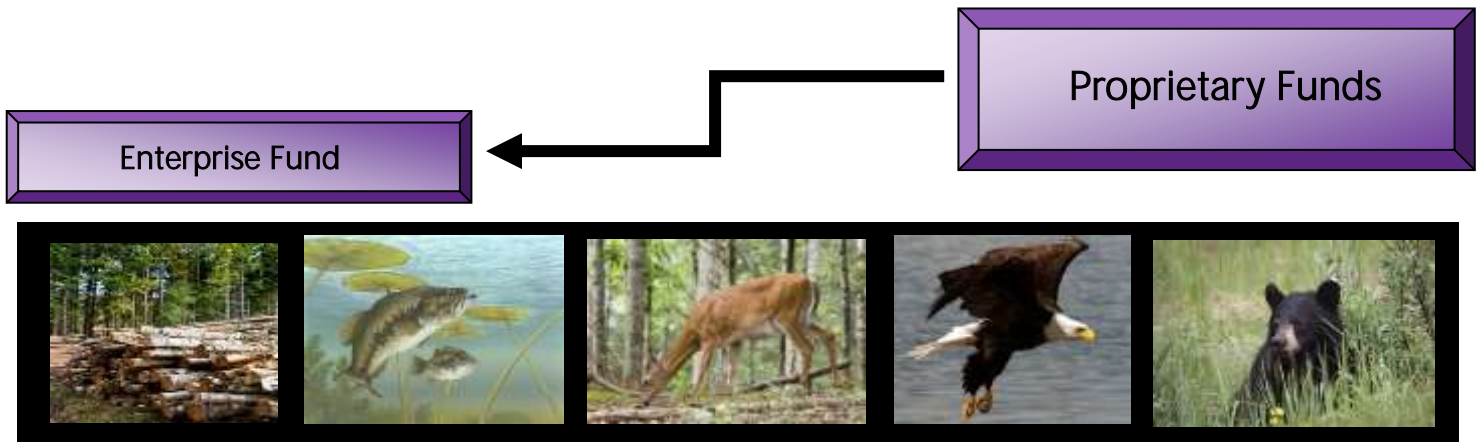


Proprietary Funds Summary

**DOUGLAS COUNTY, WISCONSIN  
BUDGET SUMMARY BY OBJECT  
PROPRIETARY FUNDS  
Internal Service and Enterprise Funds**

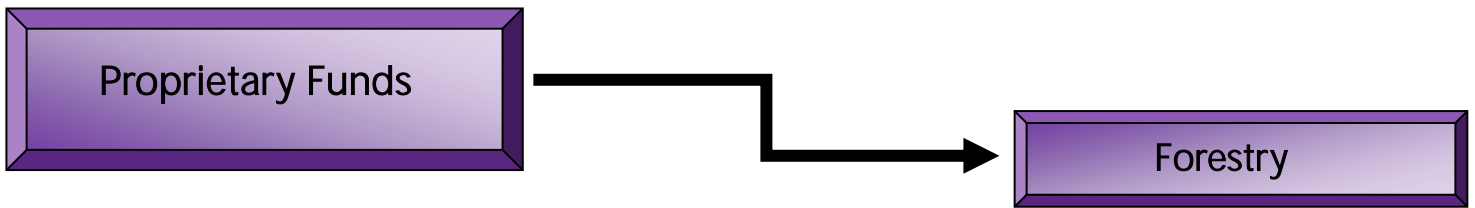
| <b>Account Description</b>      | <b>2017<br/>Actual<br/>Amount</b> | <b>2018<br/>Actual<br/>Amount</b> | <b>2019<br/>Budgeted<br/>Amount</b> | <b>2020<br/>Budget<br/>Amount</b> |
|---------------------------------|-----------------------------------|-----------------------------------|-------------------------------------|-----------------------------------|
| <b>Revenues</b>                 |                                   |                                   |                                     |                                   |
| Intergovernmental Revenues      | \$ 2,856,725                      | \$ 2,418,986                      | \$ 1,655,550                        | \$ 1,684,456                      |
| Licenses & Permits              | 1,570                             | 1,400                             | 2,000                               | 2,000                             |
| Public Charges For Services     | 5,617,426                         | 5,500,789                         | 4,382,154                           | 4,583,600                         |
| Intergovt. Charges For Services | 7,382,285                         | 7,753,766                         | 7,605,849                           | 7,568,897                         |
| Miscellaneous Revenues          | 517,560                           | 1,844,937                         | 167,998                             | 171,498                           |
| Other Financing Sources         | (2,645,646)                       | 2,768,000                         | 1,056,983                           | 833,000                           |
| <b>Revenues</b>                 | <b>13,729,921</b>                 | <b>20,287,878</b>                 | <b>14,870,534</b>                   | <b>14,843,451</b>                 |
| <b>Expenses</b>                 |                                   |                                   |                                     |                                   |
| Personnel Services              | 4,373,428                         | 4,790,357                         | 4,954,583                           | 4,957,084                         |
| Contractual Services            | 10,115,843                        | 10,801,109                        | 9,415,269                           | 8,907,613                         |
| Supplies & Expense              | 1,381,706                         | 1,489,351                         | 1,520,755                           | 1,446,445                         |
| Fixed Charges                   | 4,745,309                         | 4,556,739                         | 4,934,563                           | 5,012,818                         |
| Grants & Contributions          | 491,589                           | 591,778                           | 873,063                             | 556,317                           |
| Department Allocation           | (4,158,291)                       | (2,816,198)                       | (2,099,301)                         | (2,877,214)                       |
| <b>Expenses</b>                 | <b>16,949,584</b>                 | <b>19,413,136</b>                 | <b>19,598,932</b>                   | <b>18,003,063</b>                 |
| <b>Net Cost From Operations</b> | <b>3,219,663</b>                  | <b>(874,742)</b>                  | <b>4,728,398</b>                    | <b>3,159,612</b>                  |
| Fund Balance Adjustment         | (335,714)                         | (4,402,811)                       | 1,329,371                           | (0)                               |
| <b>Tax Levy</b>                 | <b>\$ 3,555,377</b>               | <b>\$ 3,528,069</b>               | <b>\$ 3,399,027</b>                 | <b>\$ 3,159,612</b>               |





In 1999, the Forestry Department was converted to an enterprise fund. The department focus is to operate as a business enterprise for profit. It is expected to continue to contribute to the General Fund in the coming years thus reducing the County Tax Levy.





**Mission**

The mission of the Douglas County Forestry Department is to enhance the quality of life in the County by ensuring long-term health, viability and productivity of County Forest lands and providing many diverse recreational opportunities to our residents and visitors that meet the needs of current and future generations.

**Goals**

Throughout the next year, the Forestry Department will continue its long-term commitment to sustainability, managing the County’s forest resources by promoting management practices that are scientifically credible and economically, environmentally, and socially responsible. The Department will continue to promote the principles of sustainable forest resource management on a multiple-use platform assuring maximum public benefits. Optimum production of forest products will be managed together with outdoor recreational opportunities, wildlife habitat, watershed and water quality protection, aesthetic values, unique sites, and biodiversity.

The Department will continue to improve the effectiveness and efficiency of its operations by focusing on the following goals in addition to those goals, objectives, and overall responsibilities prescribed by the Douglas County Forest Comprehensive Land-Use Plan:

- Goal 1:** Develop, manage, and administer the forest management program.
- Goal 2:** Develop, maintain, and improve outdoor recreation offerings.
- Goal 3:** Develop, maintain, and improve department road and trail infrastructure, facilities and equipment, and water control structures.
- Goal 4:** Develop, manage, and administer the resource protection program.
- Goal 5:** Develop, manage, and administer the real estate program.
- Goal 6:** Develop, maintain, and improve the information technology program.

**Performance Indicators**

The Forestry Department maintains:

- 280,046 acres of County Forest lands
- 3 County Park Campgrounds
- 5 County Park Day-Use Areas
- 5 miles of OHM Trails
- 2 Scenic Viewpoints
- 12 State Natural Areas
- 9 High Conservation Value Forests
- 100 miles of Summer ATV/UTV Trails
- 300 miles of Snowmobile and Winter ATV/UTV Trails
- 1 Developed Wildlife Recreational Area
- 97 miles of County Forest Roads (fuel-tax funded)
- 800 miles of general forest access roads (non-fuel tax funded)
- 10 miles Cross-Country Ski Trails
- 7 water control structures
- 5 improved boat launches
- North County National Scenic Hiking Trail
- 15 miles of horseback riding trails

**Additional Comments**

Much of the development and maintenance of the County’s campgrounds, parks, recreational trail systems, boat landings, and water control structures is subsidized through annual Department timber sale revenues and therefore, is accomplished without a levy to the taxpayers. In addition, the Department also annually transfers a portion of excess revenues to the General Fund to directly assist with offsetting the tax levy paid by taxpayers.

Forestry

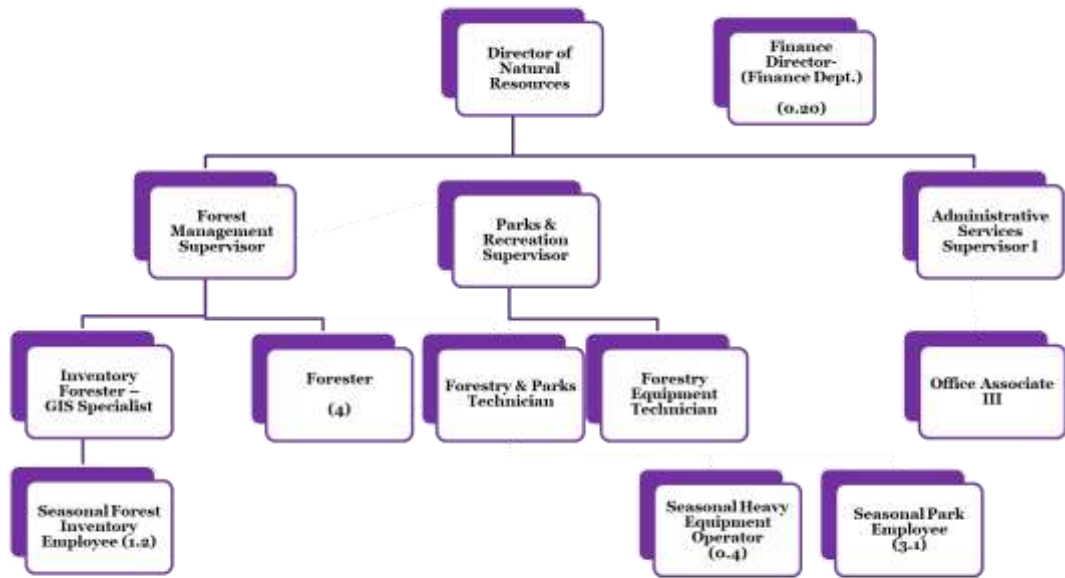
Proprietary Funds



**Performance Indicators**

| <b><u>Timber Sale Accomplishments</u></b> (35A & 36A) | <b><u>2015</u></b> | <b><u>2016</u></b> | <b><u>2017</u></b> | <b><u>2018</u></b> | <b><u>2019*</u></b> |
|---|--------------------|--------------------|--------------------|--------------------|---------------------|
| Timber Sale Acreage Sold (35A)                        | 5,821              | 4,815              | 4,428              | 4,363              | 4,400               |
| Timber Sale Acreage Harvested (36A)                   | 5,519              | 3,046              | 4,000              | 4,697              | 4,200               |
| Timber Sale Revenue Earned (36A)                      | \$ 5,096,670       | \$ 2,946,377       | \$ 3,500,000       | \$4,480,663        | \$ 3,600,000        |

\* Estimated



**Full Time Equivalents**

| Position                                 | 2020         |              |              | 2019         |              |              |
|--|--------------|--------------|--------------|--------------|--------------|--------------|
|  | FTE          | FT           | PT           | FTE          | FT           | PT           |
| Director of Forestry & Natural Resources | 1.00         | 1.00         |              | 1.00         | 1.00         |              |
| Finance Director**                       | 0.20         | 0.00         |              | 0.20         | 0.00         |              |
| Forest Management Supervisor             | 1.00         | 1.00         |              | 1.00         | 1.00         |              |
| Parks & Recreation Supervisor            | 1.00         | 1.00         |              | 1.00         | 1.00         |              |
| Inventory Forester - GIS Specialist      | 1.00         | 1.00         |              | 1.00         | 1.00         |              |
| Forester                                 | 4.00         | 4.00         |              | 4.00         | 4.00         |              |
| Administrative Services Supervisor I     | 1.00         | 1.00         |              | 1.00         | 1.00         |              |
| Forestry & Parks Technician              | 1.00         | 1.00         |              | 1.00         | 1.00         |              |
| Forestry Equipment Technician            | 1.00         | 1.00         |              | 1.00         | 1.00         |              |
| Office Associate III                     | 1.00         | 1.00         |              | 1.00         | 1.00         |              |
| Seasonal Heavy Equipment Operator        | 0.40         |              | 1.00         | 0.40         |              | 1.00         |
| Seasonal Forest Inventory Employee       | 1.20         |              | 4.00         | 1.20         |              | 4.00         |
| Seasonal Park Employee                   | 3.10         |              | 8.00         | 3.10         |              | 8.00         |
| <b>Totals</b>                            | <b>16.90</b> | <b>12.00</b> | <b>13.00</b> | <b>16.90</b> | <b>12.00</b> | <b>13.00</b> |

\*\* Finance Director also works 80% of the time for the Finance Department



**DOUGLAS COUNTY, WISCONSIN  
BUDGET SUMMARY BY OBJECT  
Forestry**

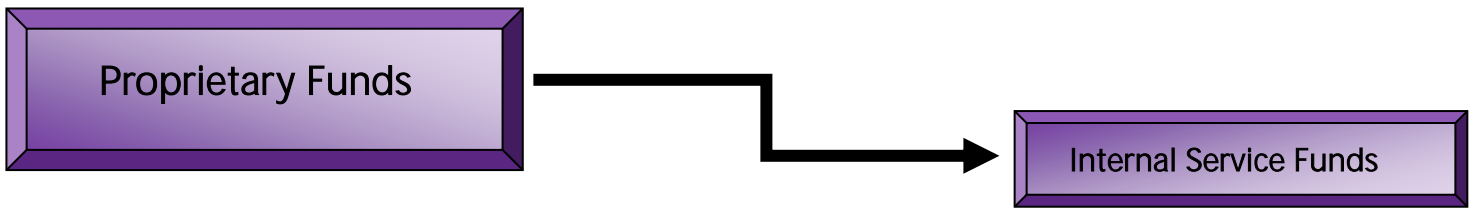
|                                 | 2018<br>Actual<br>Amount | 2019<br>Amended<br>Budget | 2019<br>8 Month<br>Actual | 2020<br>Budget<br>Amount |
|---------------------------------|--------------------------|---------------------------|---------------------------|--------------------------|
| <b>Revenues</b>                 |                          |                           |                           |                          |
| Intergovernmental Revenues      | \$ 451,821               | \$ 341,050                | \$ 163,274                | \$ 333,150               |
| Licenses & Permits              | 1,400                    | 2,000                     | 1,525                     | 2,000                    |
| Public Charges For Services     | 4,726,748                | 3,653,004                 | 3,327,607                 | 3,743,200                |
| Intergovt. Charges For Services | 3,272                    | -                         | 1,244                     | -                        |
| Miscellaneous Revenues          | 57,588                   | 30,698                    | 11,269                    | 29,198                   |
| Other Financing Sources         | (2,242,000)              | (1,646,500)               | (1,097,680)               | (1,650,000)              |
| <b>Revenues</b>                 | <b>2,998,830</b>         | <b>2,380,252</b>          | <b>2,407,239</b>          | <b>2,457,548</b>         |
| <b>Expenses</b>                 |                          |                           |                           |                          |
| Personnel Services              | 1,098,070                | 1,223,475                 | 792,759                   | 1,247,500                |
| Contractual Services            | 524,524                  | 475,511                   | 203,069                   | 428,300                  |
| Supplies & Expense              | 233,123                  | 268,272                   | 152,762                   | 260,400                  |
| Fixed Charges                   | 407,581                  | 471,892                   | 280,673                   | 471,848                  |
| Grants & Contributions          | 6,685                    | 8,143                     | 6,137                     | 9,000                    |
| Department Allocation           | 87,606                   | 38,730                    | 59,890                    | 40,500                   |
| <b>Expenses</b>                 | <b>2,357,588</b>         | <b>2,486,023</b>          | <b>1,495,290</b>          | <b>2,457,548</b>         |
| <b>Fund Balance Adjustment</b>  | <b>\$ (641,242)</b>      | <b>\$ 105,771</b>         | <b>\$ (911,950)</b>       | <b>\$ -</b>              |

Forestry

Proprietary Funds

**DOUGLAS COUNTY, WISCONSIN  
OPERATING EXPENSES BY ACTIVITY  
Forestry**

| <b>Activity Description</b>                | <b>2018<br/>Actual<br/>Amount</b> | <b>2019<br/>Amended<br/>Budget</b> | <b>2019<br/>8 Month<br/>Actual</b> | <b>2020<br/>Budget<br/>Amount</b> |
|--|-----------------------------------|------------------------------------|------------------------------------|-----------------------------------|
| <b>Culture, Recreation &amp; Education</b> |                                   |                                    |                                    |                                   |
| Lucius Woods Park                          | \$ 72,785                         | \$ 98,178                          | \$ 68,530                          | \$ 96,231                         |
| Gordon Dam Park                            | 36,628                            | 56,775                             | 31,169                             | 54,928                            |
| Mooney Dam Park                            | 11,753                            | 23,397                             | 22,304                             | 23,520                            |
| Other Recreational Areas                   | 122,863                           | 197,923                            | 93,638                             | 153,434                           |
| Snowmobile Trails - State                  | 148,561                           | 90,750                             | 45,375                             | 90,000                            |
| All Terrain Vehicle Trail                  | 142,319                           | 104,150                            | 56,710                             | 100,000                           |
| <b>Culture, Recreation &amp; Education</b> | <b>534,909</b>                    | <b>571,173</b>                     | <b>317,727</b>                     | <b>518,113</b>                    |
| <b>Conservation and Development</b>        |                                   |                                    |                                    |                                   |
| County Forest Roads                        | 86,150                            | 88,590                             | 68,500                             | 89,136                            |
| Forestry Administration                    | 734,091                           | 890,487                            | 509,833                            | 902,906                           |
| Forestry Equipment                         | 204,755                           | 125,412                            | 77,496                             | 126,232                           |
| Forestry Plantings                         | 42,477                            | 57,143                             | 21,443                             | 84,305                            |
| Forestry Timber Stand Improvement          | 21,381                            | 34,840                             | 202                                | 25,996                            |
| Forestry Fire Protection                   | 6,430                             | 2,967                              | 108                                | 2,738                             |
| Forest Timber Access Roads                 | 25,860                            | 39,260                             | 21,654                             | 41,486                            |
| Forestry Surveying                         | 4,300                             | 59,934                             | 12,803                             | 12,165                            |
| County Forest Signs                        | 2,655                             | 2,817                              | 555                                | 2,828                             |
| Forest Timber Sales Expense                | 483,200                           | 457,388                            | 368,094                            | 462,714                           |
| Forest Buildings                           | 80,970                            | 81,640                             | 60,463                             | 83,788                            |
| Hwy Dept & Other Dept Work                 | 1,784                             | -                                  | -                                  | -                                 |
| Water & Land Conservation                  | 3,237                             | -                                  | 1,244                              | -                                 |
| Dam Maintenance                            | 32,206                            | 41,134                             | 20,825                             | 41,157                            |
| Storm Damage                               | 70,110                            | -                                  | -                                  | -                                 |
| Bird Sanctuary                             | 14,122                            | 26,592                             | 7,416                              | 26,620                            |
| Wildlife Habitat (\$0.05 per acre)         | 5,345                             | 13,126                             | 1,119                              | 12,909                            |
| <b>Conservation and Development</b>        | <b>1,822,595</b>                  | <b>1,914,850</b>                   | <b>1,172,609</b>                   | <b>1,939,435</b>                  |
| <b>TOTAL</b>                               | <b>\$ 2,357,504</b>               | <b>\$ 2,486,023</b>                | <b>\$ 1,490,336</b>                | <b>\$ 2,457,548</b>               |



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

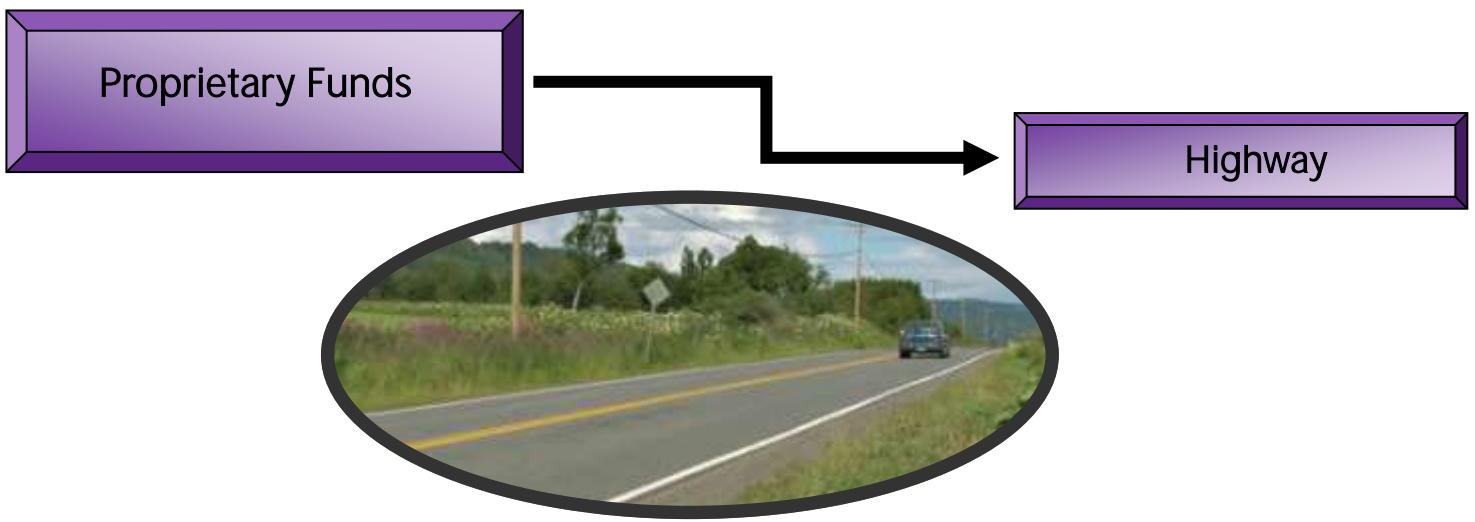


Internal Service Funds

Proprietary Funds

**DOUGLAS COUNTY, WISCONSIN  
BUDGET SUMMARY BY OBJECT  
Internal Service Funds**

| <b>Account Description</b>      | <b>2017<br/>Actual<br/>Amount</b> | <b>2018<br/>Actual<br/>Amount</b> | <b>2019<br/>Budget<br/>Amount</b> | <b>2020<br/>Budget<br/>Amount</b> |
|---------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| <b>Revenues</b>                 |                                   |                                   |                                   |                                   |
| Intergovernmental Revenues      | \$ 2,497,562                      | \$ 1,967,165                      | \$ 1,314,500                      | \$ 1,351,306                      |
| Licenses & Permits              | -                                 | -                                 | -                                 | -                                 |
| Public Charges For Services     | 680,081                           | 774,041                           | 729,150                           | 840,400                           |
| Intergovt. Charges For Services | 7,380,664                         | 7,750,493                         | 7,605,849                         | 7,568,897                         |
| Miscellaneous Revenues          | 358,472                           | 1,787,348                         | 137,300                           | 142,300                           |
| Other Financing Sources         | 345,000                           | 5,010,000                         | 2,703,483                         | 2,483,000                         |
| <b>Revenues</b>                 | <b>11,261,780</b>                 | <b>17,289,048</b>                 | <b>12,490,282</b>                 | <b>12,385,903</b>                 |
| <b>Expenses</b>                 |                                   |                                   |                                   |                                   |
| Personnel Services              | 3,417,449                         | 3,692,287                         | 3,731,108                         | 3,709,584                         |
| Contractual Services            | 9,752,371                         | 10,276,585                        | 8,939,758                         | 8,479,313                         |
| Supplies & Expense              | 1,183,320                         | 1,256,228                         | 1,252,483                         | 1,186,045                         |
| Fixed Charges                   | 4,310,330                         | 4,149,158                         | 4,462,671                         | 4,540,970                         |
| Grants & Contributions          | 480,498                           | 585,092                           | 864,920                           | 547,317                           |
| Department Allocation           | (4,214,527)                       | (2,903,803)                       | (2,138,031)                       | (2,917,714)                       |
| <b>Expenses</b>                 | <b>14,929,443</b>                 | <b>17,055,548</b>                 | <b>17,112,909</b>                 | <b>15,545,515</b>                 |
| <b>Net Cost From Operations</b> | <b>3,667,663</b>                  | <b>(233,500)</b>                  | <b>4,622,627</b>                  | <b>3,159,612</b>                  |
| Fund Balance Adjustment         | 112,286                           | (3,761,569)                       | 1,223,600                         | (0)                               |
| <b>Tax Levy</b>                 | <b>\$ 3,555,377</b>               | <b>\$ 3,528,069</b>               | <b>\$ 3,399,027</b>               | <b>\$ 3,159,612</b>               |



**Introduction**

The Douglas County Highway Department performs maintenance and construction on 32 county bridges and 337 miles of county highways. The Department also maintains 439 lane miles of state highways. Summer maintenance activities include pothole patching, crack filling, asphalt wedging and rut filling, shouldering, mowing and brushing roadside vegetation, culvert pipe repairs and replacements, beam guard repairs, bridge repairs, ditch maintenance, bridge washing, litter pickup, pavement sweeping, and sign repairs and replacements. Winter maintenance activities include screening sand and mixing sand and salt for use on county highways, plowing and removing snow, pothole patching, brushing roadside vegetation, and steaming frozen culvert pipes. There are 14 county plow routes and nine state plow routes. Winter plow routes are sustained by both a daytime crew and a night shift employee for continuous winter maintenance. Construction activities include pulverizing and paving county highways, asphalt overlays, and large culvert installations. The main Highway Department office and garage is located in Hawthorne; the outlying portal garages are located at Dairyland, Gordon, Maple, and Pattison Park.

**Mission**

The Highway Department has charge, under the direction of the Transportation and Infrastructure Committee, of all of the county trunk highways in the County. It is the duty of the Department to do, or have done, all necessary engineering and make all necessary examinations for the establishment, construction, improvement and maintenance of highways.

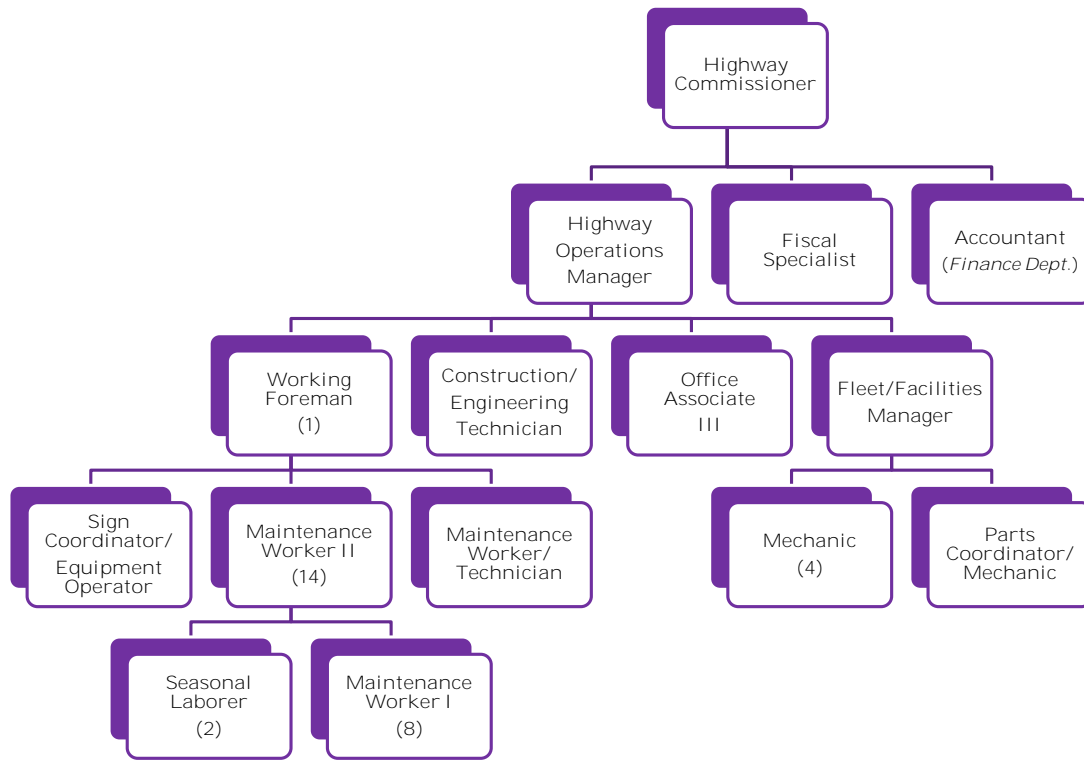
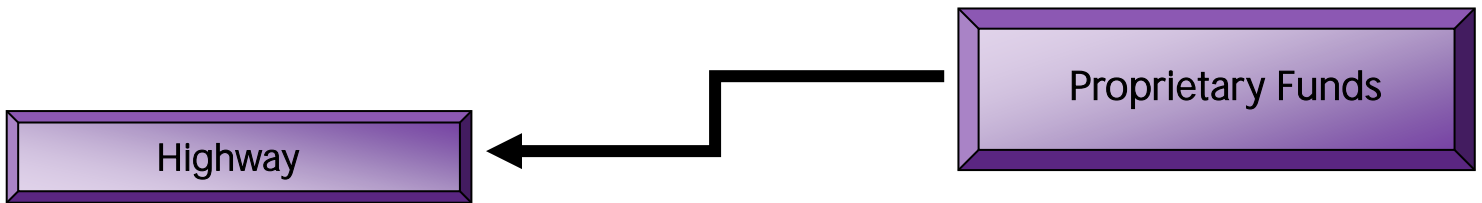
Under Chapter 83 of the Wisconsin State Statutes, the County is responsible for the maintenance of County roadways and State roadways that are located within the county. The Department strives to provide services to other local government units, which helps offset the County tax levy.

**Goals**

The following are goals/objectives for 2020 for the Highway Department. Completion of all goals can only be achieved if the county obtains funding through bonding in the amount of \$2.5 million. This is reflected in the 2020 budget.

- Pulverize and pave CTH D, from Bayfield Road to STH 13; 4.01 miles
- Pulverize and pave CTH P, from USH 2 to STH 13; 4.52 miles
- Overlay CTH O, from CTH FF to STH 13; 3.01 miles
- CTH M (USH 53 to STH 35) – Reconstruction Design; 16.5 miles
- Continue consultant design work on CTH C from MN State Line to CTH 35; 10.43 miles
- Continue consultant design work on CTH Z from Lyman Lake Road to STH 13; 1.76 miles
- Continue consultant design work on CTH H (USH 2 to STH 13); 9.77 miles
- Continue consultant design work on CTH U (Slide Area); 0.3 miles
- Continue replacing aging equipment assisting in lowering equipment repair costs
- Continue highway maintenance activities, including crack filling, rut filling and wedging to maintain designed life cycle of roads





**Full Time Equivalents**

| Position                            | 2020         |              |             | 2019         |              |             |
|-------------------------------------|--------------|--------------|-------------|--------------|--------------|-------------|
|                                     | FTE          | FT           | PT          | FTE          | FT           | PT          |
| Highway Commissioner                | 1.00         | 1.00         |             | 1.00         | 1.00         |             |
| Highway Operations Manager          | 1.00         | 1.00         |             | 1.00         | 1.00         |             |
| Construction/Engineering Technician | 1.00         | 1.00         |             | 1.00         | 1.00         |             |
| Fleet & Facilities Manager          | 1.00         | 1.00         |             | 1.00         | 1.00         |             |
| Accountant*                         | 1.00         | 0.00         |             | 1.00         | 0.00         |             |
| Working Foreman                     | 2.00         | 1.00         |             | 2.00         | 2.00         |             |
| Parts Coordinator/Mechanic          | 1.00         | 1.00         |             | 1.00         | 1.00         |             |
| Mechanic                            | 4.00         | 4.00         |             | 4.00         | 4.00         |             |
| Sign Coordinator/Equipment Operator | 1.00         | 1.00         |             | 1.00         | 1.00         |             |
| Maintenance Worker/Technician       | 1.00         | 1.00         |             | 1.00         | 1.00         |             |
| Maintenance Worker II               | 12.00        | 14.00        |             | 12.00        | 12.00        |             |
| Building Maintenance Technician     |              |              |             | 1.00         | 1.00         |             |
| Maintenance Worker I                | 9.00         | 8.00         |             | 9.00         | 9.00         |             |
| Fiscal Specialist                   | 1.00         | 1.00         |             | 1.00         | 1.00         |             |
| Office Associate III                | 1.00         | 1.00         |             | 1.00         | 1.00         |             |
| Seasonal Laborer                    | 1.50         |              | 8.00        | 1.50         |              | 8.00        |
| <b>Totals</b>                       | <b>38.50</b> | <b>36.00</b> | <b>8.00</b> | <b>39.50</b> | <b>37.00</b> | <b>8.00</b> |

\*Accountant is a Finance Department employee.

Proprietary Funds



Highway

**BUDGET SUMMARY BY OBJECT**  
**Highway**

|                                 | <b>2018</b>         |           | <b>2019</b>       |           | <b>2019</b>      |           | <b>2020</b>      |
|---------------------------------|---------------------|-----------|-------------------|-----------|------------------|-----------|------------------|
|                                 | <b>Actual</b>       |           | <b>Amended</b>    |           | <b>8 Month</b>   |           | <b>Budget</b>    |
|                                 | <b>Amount</b>       |           | <b>Budget</b>     |           | <b>Actual</b>    |           | <b>Amount</b>    |
| <b>Revenues</b>                 |                     |           |                   |           |                  |           |                  |
| Intergovernmental Revenues      | \$ 1,878,965        | \$        | 1,224,500         | \$        | 729,586          | \$        | 1,261,306        |
| Licenses & Permits              | -                   |           | -                 |           | -                |           | -                |
| Public Charges For Services     | 82,361              |           | 12,800            |           | 13,556           |           | 25,800           |
| Intergovt. Charges For Services | 2,381,742           |           | 1,984,300         |           | 1,757,648        |           | 1,880,500        |
| Miscellaneous Revenues          | 1,021,234           |           | 7,300             |           | 131,005          |           | 7,300            |
| Other Financing Sources         | 5,000,000           |           | 2,595,000         |           | -                |           | 2,500,000        |
| <b>Revenues</b>                 | <b>10,364,303</b>   |           | <b>5,823,900</b>  |           | <b>2,631,794</b> |           | <b>5,674,906</b> |
| <b>Expenses</b>                 |                     |           |                   |           |                  |           |                  |
| Personnel Services              | 3,374,478           |           | 3,372,172         |           | 2,152,244        |           | 3,334,935        |
| Contractual Services            | 3,736,507           |           | 3,666,300         |           | 1,951,361        |           | 3,113,302        |
| Supplies & Expense              | 1,166,056           |           | 1,034,898         |           | 751,669          |           | 1,048,260        |
| Fixed Charges                   | 3,888,365           |           | 4,212,101         |           | 2,747,592        |           | 4,290,400        |
| Grants & Contributions          | 115,396             |           | 337,070           |           | -                |           | 22,467           |
| Department Allocation           | (3,074,578)         |           | (2,309,901)       |           | 127,949          |           | (3,089,999)      |
| <b>Expenses</b>                 | <b>9,206,224</b>    |           | <b>10,312,640</b> |           | <b>7,730,815</b> |           | <b>8,719,365</b> |
| <b>Net Cost From Operations</b> | <b>(1,158,079)</b>  |           | <b>4,488,740</b>  |           | <b>5,099,021</b> |           | <b>3,044,459</b> |
| Fund Balance Adjustment         | (4,551,781)         |           | 1,223,600         |           | 1,833,881        |           | (0)              |
| <b>Tax Levy</b>                 | <b>\$ 3,393,702</b> | <b>\$</b> | <b>3,265,140</b>  | <b>\$</b> | <b>3,265,140</b> | <b>\$</b> | <b>3,044,459</b> |

**OPERATING EXPENSES BY ACTIVITY**

|                                | <b>2018</b>         |           | <b>2019</b>       |           | <b>2019</b>      |           | <b>2020</b>      |
|--------------------------------|---------------------|-----------|-------------------|-----------|------------------|-----------|------------------|
|                                | <b>Actual</b>       |           | <b>Budget</b>     |           | <b>8 Month</b>   |           | <b>Budget</b>    |
| <b>Activity Description</b>    | <b>Amount</b>       |           | <b>Amount</b>     |           | <b>Actual</b>    |           | <b>Amount</b>    |
| <b>Public Works</b>            |                     |           |                   |           |                  |           |                  |
| Highway and Street Admin       | \$ 767,142          | \$        | 829,119           | \$        | 491,180          | \$        | 752,666          |
| Other Highway and Street Admin | 273,190             |           | 503,767           |           | 124,858          |           | 198,905          |
| Highway and Street Maint-Local | 2,066,235           |           | 2,988,104         |           | 1,753,199        |           | 2,963,894        |
| Highway and Street Const-Local | 3,810,154           |           | 4,128,729         |           | 3,611,165        |           | 3,031,803        |
| State (highway)                | 2,048,782           |           | 1,780,531         |           | 1,650,803        |           | 1,617,597        |
| Other Local Govt (hwy & st)    | 122,504             |           | 67,535            |           | 52,589           |           | 110,600          |
| Local Departments              | 8,767               |           | 2,400             |           | 4,667            |           | 5,500            |
| Non-Government Customers       | 109,450             |           | 12,455            |           | 42,354           |           | 38,400           |
| <b>Public Works</b>            | <b>\$ 9,206,224</b> | <b>\$</b> | <b>10,312,640</b> | <b>\$</b> | <b>7,730,815</b> | <b>\$</b> | <b>8,719,365</b> |

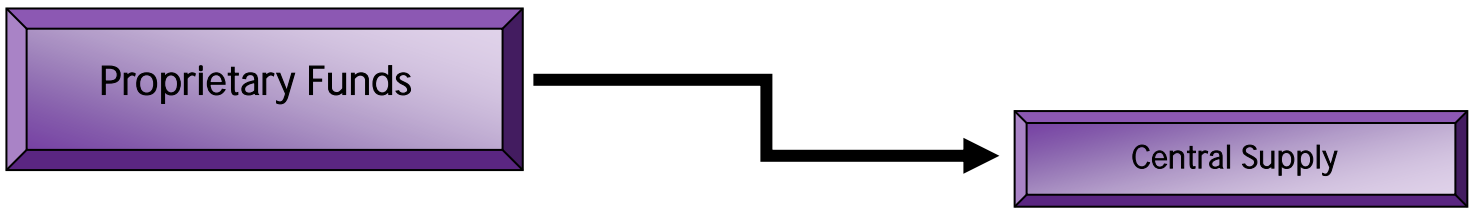
Highway

Proprietary Funds



DOUGLAS COUNTY HIGHWAY DEPARTMENT  
 SUMMARY OF REQUESTS FOR COUNTY AID TO BRIDGES  
 BUDGET YEAR 2020

| Town/Village<br>Project Description   | Total<br>Estimated<br>Cost | STP<br>Funding | FEMA<br>Funding | Total County &<br>Town/Village<br>Estimated Cost | Project Funding<br>Requested in<br>Prior Years | County Aid<br>to Bridges<br>Funding Requested |
|---|----------------------------|----------------|-----------------|--|--|---|
| Town of Gordon (2019 Emergency Request)<br>Replace culvert on S. Roos Road 46.31349, -91.935799 | 7,012.00                   | -              | -               | 7,012.00   |  | 3,506.00<br>-                                 |
| Town of Lakeside<br>Bridge #P-16-0010 Sleepy Valley Loop Road                                   | 569,407.99                 | 455,526.39     |                 | 113,881.60                                       | 50,730.00                                      | 6,211.00                                      |
| Town of Solon Springs<br>Replace 6' x 92' culvert and band on Kjell Road                        | 30,000.00                  | -              | 22,500.00       | 7,500.00   | -  | 3,750.00                                      |
| Town of Solon Springs<br>Replace two culverts and repair blacktop on Ramel Road                 | 21,000.00                  | -              | 3,000.00        | 18,000.00  |  | 9,000.00                                      |
| Town of Superior<br>Replacement of deteriorating bridge on<br>Hammond Ave. over Crawford Creek  | 410,000.00                 | -              |                 | 410,000.00                                       | 205,000.00                                     | -   |
|   |                            |                |                 |  |  | 22,467.00                                     |
| 2020 County Aid to Bridges Funding Sources  |                            |                |                 |  |  | -   |
| Levy  |                            |                |                 |  |  | 22,467.00                                     |
| Undesignated Reserve  |                            |                |                 |  |  | 22,467.00                                     |
| <b>Total</b>  |                            |                |                 |  |  | <b>22,467.00</b>                              |



**Mission**

To provide services to County departments and the County Board in the areas of photocopying, postage metering of outgoing mail, distribution of internal mail, and facsimile machine service. Central Supply also provides services to the general public in the area of photocopying.

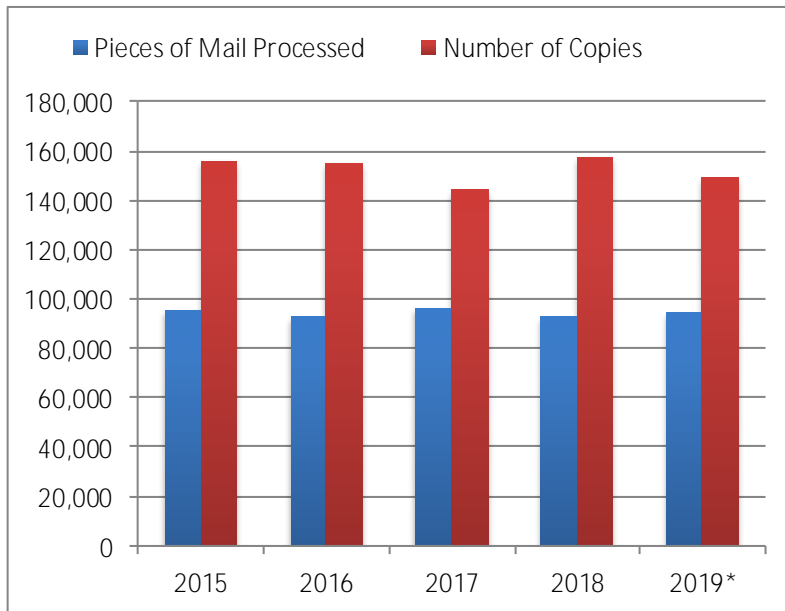
**Goals**

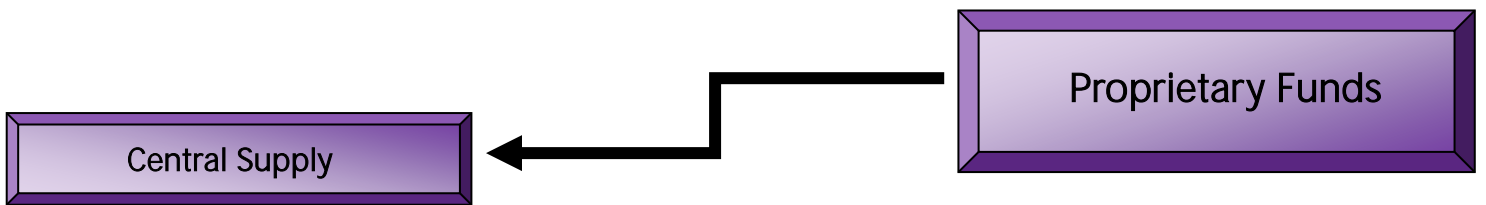
To provide high-quality, timely and efficient services to all customers of Central Supply.

**Performance Indicators**

|                          | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019*</u> |
|--------------------------|-------------|-------------|-------------|-------------|--------------|
| Pieces of Mail Processed | 95,953      | 93,324      | 96,375      | 93,048      | 95,000       |
| Number of Copies         | 156,371     | 155,475     | 144,878     | 158,023     | 150,000      |

*\*Estimated.*





**Additional Comments**

In 2010, the full-time Supply position was cut from the budget. The County Clerk’s department will be handling the duties of this position.

**Organizational Chart and Full Time Equivalents**

*See County Clerk: Pages 108-109.*

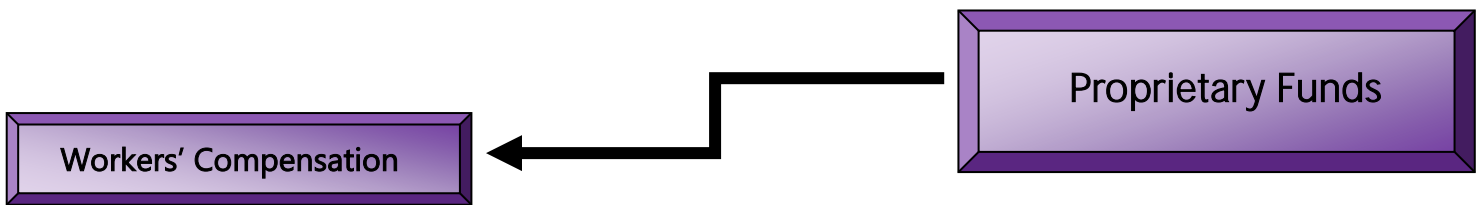


**DOUGLAS COUNTY, WISCONSIN  
BUDGET SUMMARY BY OBJECT  
Central Supply**

|                                 | <b>2018<br/>Actual<br/>Amount</b> | <b>2019<br/>Amended<br/>Budget</b> | <b>2019<br/>8 Month<br/>Actual</b> | <b>2020<br/>Budget<br/>Amount</b> |
|---------------------------------|-----------------------------------|------------------------------------|------------------------------------|-----------------------------------|
| <b>Revenues</b>                 |                                   |                                    |                                    |                                   |
| Public Charges For Services     | \$ 346                            | \$ 200                             | \$ 198                             | \$ 200                            |
| Intergovt. Charges For Services | 86,433                            | 92,055                             | 33,948                             | 92,431                            |
| Miscellaneous Revenues          | -                                 | -                                  | -                                  | -                                 |
| <b>Revenues</b>                 | <b>86,779</b>                     | <b>92,255</b>                      | <b>34,146</b>                      | <b>92,631</b>                     |
| <b>Expenses</b>                 |                                   |                                    |                                    |                                   |
| Personnel Services              | 16,042                            | 16,000                             | 10,972                             | 16,000                            |
| Contractual Services            | 13,733                            | 17,700                             | 10,182                             | 18,076                            |
| Supplies & Expense              | 51,148                            | 52,330                             | 30,609                             | 52,330                            |
| Fixed Charges                   | 4,285                             | 4,650                              | 4,297                              | 4,650                             |
| Department Allocation           | 1,572                             | 1,575                              | 1,048                              | 1,575                             |
| <b>Expenses</b>                 | <b>86,779</b>                     | <b>92,255</b>                      | <b>57,109</b>                      | <b>92,631</b>                     |
| <b>Fund Balance Adjustment</b>  | <b>\$ -</b>                       | <b>\$ -</b>                        | <b>\$ (22,963)</b>                 | <b>\$ -</b>                       |

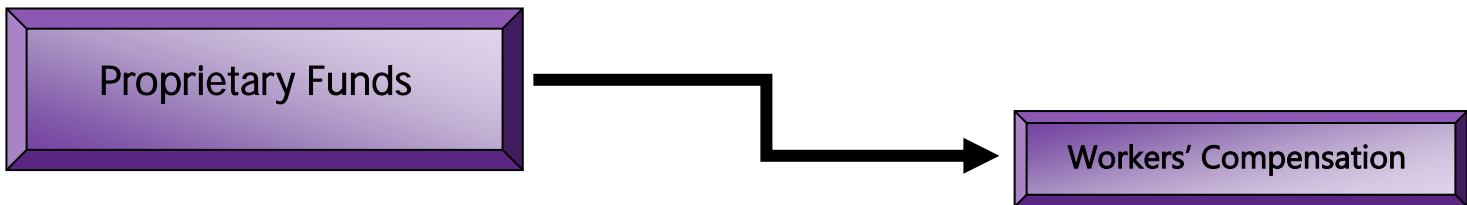
**OPERATING EXPENSES BY ACTIVITY**

| <b>Activity Description</b>  | <b>2018<br/>Actual<br/>Amount</b> | <b>2019<br/>Amended<br/>Budget</b> | <b>2019<br/>8 Month<br/>Actual</b> | <b>2020<br/>Budget<br/>Amount</b> |
|------------------------------|-----------------------------------|------------------------------------|------------------------------------|-----------------------------------|
| <b>General Government</b>    |                                   |                                    |                                    |                                   |
| Central Duplication Printing | \$ 17,023                         | \$ 9,450                           | \$ 7,316                           | \$ 9,450                          |
| Central Supplies & Fax       | -                                 | 6,705                              | 5,374                              | 6,705                             |
| Central Postage/Mailing      | 69,756                            | 76,100                             | 44,418                             | 76,476                            |
| <b>General Government</b>    | <b>\$ 86,779</b>                  | <b>\$ 92,255</b>                   | <b>\$ 57,109</b>                   | <b>\$ 92,631</b>                  |



Douglas County is self-insured for workers' compensation. The Workers' Compensation Fund accounts for claims and expenses incurred relating to on-the-job injuries incurred by employees. Operations are predominately financed through operating transfers from other funds. The amount charged to other funds is calculated using State of Wisconsin tables for job classes and rates.





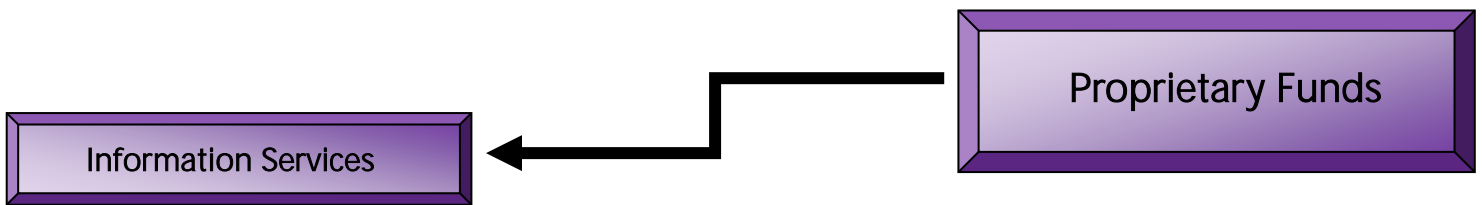
**BUDGET SUMMARY BY OBJECT**  
**Workers' Compensation**

|                                 | <b>2018</b>       |           | <b>2019</b>    |           | <b>2019</b>    |           | <b>2020</b>    |
|---------------------------------|-------------------|-----------|----------------|-----------|----------------|-----------|----------------|
|                                 | <b>Actual</b>     |           | <b>Amended</b> |           | <b>8 Month</b> |           | <b>Budget</b>  |
|                                 | <b>Amount</b>     |           | <b>Budget</b>  |           | <b>Actual</b>  |           | <b>Amount</b>  |
| <b>Revenues</b>                 |                   |           |                |           |                |           |                |
| Intergovt. Charges For Services | \$ 371,166        | \$        | 464,800        | \$        | 243,972        | \$        | 400,000        |
| Miscellaneous Revenues          | 17,279            | \$        | 10,000         | \$        | 58,954         | \$        | 10,000         |
| <b>Revenues</b>                 | <b>388,444</b>    |           | <b>474,800</b> |           | <b>302,926</b> |           | <b>410,000</b> |
| <b>Expenses</b>                 |                   |           |                |           |                |           |                |
| Contractual Services            | 100,912           |           | 192,000        |           | 27,526         |           | 127,200        |
| Supplies & Expense              | 140               |           | 250            |           | (3)            |           | 250            |
| Fixed Charges                   | 42,107            |           | 83,700         |           | 45,896         |           | 83,700         |
| Grants & Contributions          | 60,632            |           | 120,850        |           | 17,479         |           | 120,850        |
| Department Allocation           | 72,027            |           | 78,000         |           | 5,336          |           | 78,000         |
| <b>Expenses</b>                 | <b>275,819</b>    |           | <b>474,800</b> |           | <b>96,235</b>  |           | <b>410,000</b> |
| <b>Fund Balance Adjustment</b>  | <b>\$ 112,625</b> | <b>\$</b> | <b>-</b>       | <b>\$</b> | <b>206,691</b> | <b>\$</b> | <b>-</b>       |

**OPERATING EXPENSES BY ACTIVITY**

|                             | <b>2018</b>   |    | <b>2019</b>    |    | <b>2019</b>    |    | <b>2020</b>   |
|-----------------------------|---------------|----|----------------|----|----------------|----|---------------|
|                             | <b>Actual</b> |    | <b>Amended</b> |    | <b>8 Month</b> |    | <b>Budget</b> |
| <b>Activity Description</b> | <b>Amount</b> |    | <b>Budget</b>  |    | <b>Actual</b>  |    | <b>Amount</b> |
| <b>General Government</b>   |               |    |                |    |                |    |               |
| Workers' Compensation       | \$ 275,819    | \$ | 474,800        | \$ | 96,235         | \$ | 410,000       |





**Mission**

Information Services works together with the City of Superior Information Services to serve users with computer and telephone services for the departments in both Douglas County and the City of Superior. Some computer services are also provided to the towns and villages in Douglas County for tax and assessment processing. Departments have direct access to data in the main computers with their own microcomputers and terminals. Current computerized applications include accounting, payroll, register of deeds, tax collections, and many others. Tax records are now accessible to the public over the Internet. With an excellent working relationship between Information Services in Douglas County and the City of Superior, and with ongoing work to merge our computer networks, it is expected that our joint services will continue to benefit both City and County operations.

**Goals**

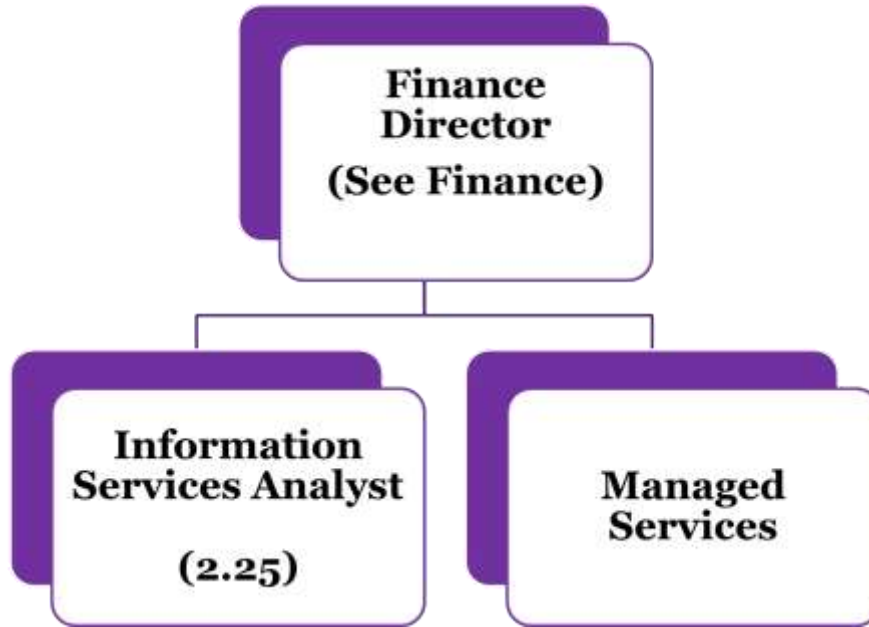
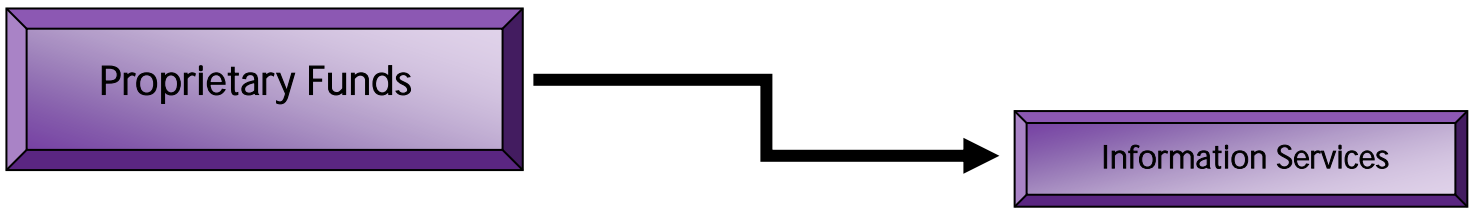
**Goal 1:** Continue training I/S staff on the telephone system.

**Goal 2:** Continue conversation on JDEdwards World versus another software product.

**Goal 3:** Start scheduled onsite support for Highway and Forestry.

**Additional Comments**

Information Services operates as an Internal Service Fund. Net expenses incurred by Information Services are allocated back to the user departments.



**Full Time Equivalents**

| <u>Position</u>              | 2020 |      |      | 2019 |      |      |
|------------------------------|------|------|------|------|------|------|
|                              | FTE  | FT   | PT   | FTE  | FT   | PT   |
| Finance Director*            | 0.00 | 0.00 |      | 0.00 | 0.00 |      |
| Information Services Analyst | 2.25 | 2.00 | 1.00 | 2.25 | 2.00 | 1.00 |
| Totals                       | 2.25 | 2.00 | 1.00 | 2.25 | 2.00 | 1.00 |

\* The Finance Director is budgeted in the Finance Department.

Information Services

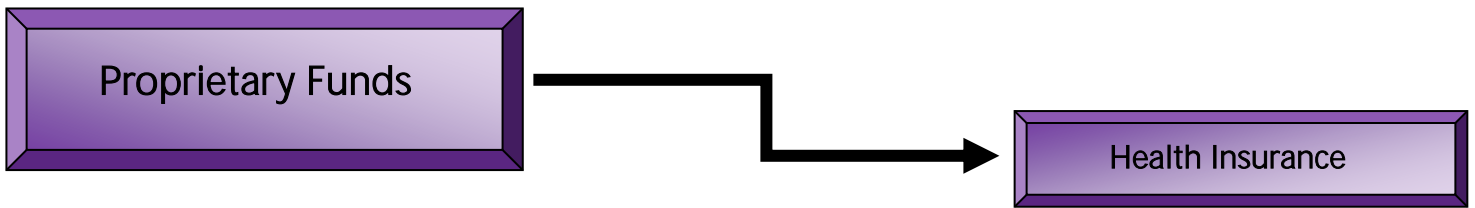
Proprietary Funds

**DOUGLAS COUNTY, WISCONSIN  
BUDGET SUMMARY BY OBJECT  
Information Services**

|                                 | <b>2018<br/>Actual<br/>Amount</b> | <b>2019<br/>Amended<br/>Budget</b> | <b>2019<br/>8 Month<br/>Actual</b> | <b>2020<br/>Budget<br/>Amount</b> |
|---------------------------------|-----------------------------------|------------------------------------|------------------------------------|-----------------------------------|
| <b>Revenues</b>                 |                                   |                                    |                                    |                                   |
| Public Charges For Services     | \$ -                              | \$ -                               | \$ -                               | \$ -                              |
| Intergovt. Charges For Services | 866,818                           | 958,594                            | 597,935                            | 965,366                           |
| Miscellaneous Revenues          | 60                                | -                                  | -                                  | -                                 |
| Other Financing Sources         | -                                 | 79,900                             | -                                  | -                                 |
| <b>Revenues</b>                 | <b>866,878</b>                    | <b>1,038,494</b>                   | <b>597,935</b>                     | <b>965,366</b>                    |
| <b>Expenses</b>                 |                                   |                                    |                                    |                                   |
| Personnel Services              | 173,161                           | 195,739                            | 120,261                            | 202,511                           |
| Contractual Services            | 557,092                           | 576,000                            | 423,291                            | 576,000                           |
| Supplies & Expense              | 26,658                            | 149,505                            | 65,396                             | 69,605                            |
| Fixed Charges                   | 114,013                           | 117,250                            | 70,511                             | 117,250                           |
| Grants and Contributions        | -                                 | -                                  | -                                  | -                                 |
| Department Allocation           | -                                 | -                                  | -                                  | -                                 |
| <b>Expenses</b>                 | <b>870,925</b>                    | <b>1,038,494</b>                   | <b>679,458</b>                     | <b>965,366</b>                    |
| <b>Fund Balance Adjustment</b>  | <b>\$ (4,046)</b>                 | <b>\$ -</b>                        | <b>\$ (81,523)</b>                 | <b>\$ -</b>                       |

**OPERATING EXPENSES BY ACTIVITY**

| <b>Activity Description</b>         | <b>2018<br/>Actual<br/>Amount</b> | <b>2019<br/>Amended<br/>Budget</b> | <b>2019<br/>8 Month<br/>Actual</b> | <b>2020<br/>Budget<br/>Amount</b> |
|-------------------------------------|-----------------------------------|------------------------------------|------------------------------------|-----------------------------------|
| <b>General Government</b>           |                                   |                                    |                                    |                                   |
| IS-General Administration           | \$ 306,925                        | \$ 432,744                         | \$ 247,026                         | \$ 359,616                        |
| IS-Telephone/Communication          | 56,061                            | 68,500                             | 47,823                             | 68,500                            |
| IS-Operations (Hardware & Software) | 507,938                           | 537,250                            | 384,610                            | 537,250                           |
| IS-Conversion Project               | -                                 | -                                  | -                                  | -                                 |
| <b>General Government</b>           | <b>\$ 870,925</b>                 | <b>\$ 1,038,494</b>                | <b>\$ 679,458</b>                  | <b>\$ 965,366</b>                 |



Douglas County is self-insured for health insurance. The Health Insurance Fund accounts for claims and expenses incurred by employees, dependents and retirees and administrative costs. Operations of the fund are financed through operating transfers from other funds and public charges for services.



Health Insurance

Proprietary Funds



**DOUGLAS COUNTY, WISCONSIN  
BUDGET SUMMARY BY OBJECT  
Health & Dental Insurance**

|                                 | <b>2018<br/>Actual<br/>Amount</b> | <b>2019<br/>Amended<br/>Budget</b> | <b>2019<br/>8 Month<br/>Actual</b> | <b>2020<br/>Budget<br/>Amount</b> |
|---------------------------------|-----------------------------------|------------------------------------|------------------------------------|-----------------------------------|
| <b>Revenues</b>                 |                                   |                                    |                                    |                                   |
| Public Charges For Services     | \$ 641,789                        | \$ 632,000                         | \$ 505,384                         | \$ 732,000                        |
| Intergovt. Charges For Services | 4,038,242                         | 4,105,000                          | 2,693,605                          | 4,230,000                         |
| Miscellaneous Revenues          | 748,775                           | 120,000                            | 178,599                            | 125,000                           |
| Other Financing Sources         | -                                 | -                                  | -                                  | -                                 |
| <b>Revenues</b>                 | <b>5,428,806</b>                  | <b>4,857,000</b>                   | <b>3,377,588</b>                   | <b>5,087,000</b>                  |
| <b>Expenses</b>                 |                                   |                                    |                                    |                                   |
| Personnel Services              | -                                 | -                                  | -                                  | -                                 |
| Contractual Services            | 5,674,144                         | 4,348,000                          | 3,320,893                          | 4,581,000                         |
| Supplies & Expense              | -                                 | -                                  | -                                  | -                                 |
| Fixed Charges                   | 14,188                            | 18,000                             | 15,031                             | 18,000                            |
| Grants & Contributions          | 409,064                           | 407,000                            | 417,540                            | 404,000                           |
| Department Allocation           | 88,501                            | 84,000                             | 12,000                             | 84,000                            |
| <b>Expenses</b>                 | <b>6,185,897</b>                  | <b>4,857,000</b>                   | <b>3,765,464</b>                   | <b>5,087,000</b>                  |
| <b>Fund Balance Adjustment</b>  | <b>\$ (757,091)</b>               | <b>\$ -</b>                        | <b>\$ (387,876)</b>                | <b>\$ -</b>                       |

**OPERATING EXPENSES BY ACTIVITY**

| <b>Activity Description</b> | <b>2018<br/>Actual<br/>Amount</b> | <b>2019<br/>Amended<br/>Budget</b> | <b>2019<br/>8 Month<br/>Actual</b> | <b>2020<br/>Budget<br/>Amount</b> |
|-----------------------------|-----------------------------------|------------------------------------|------------------------------------|-----------------------------------|
| <b>General Government</b>   |                                   |                                    |                                    |                                   |
| Health Insurance            | \$ 5,972,199                      | \$ 4,620,000                       | \$ 3,642,848                       | \$ 4,850,000                      |
| Dental Insurance            | 213,698                           | 237,000                            | 122,616                            | 237,000                           |
| <b>General Government</b>   | <b>\$ 6,185,897</b>               | <b>\$ 4,857,000</b>                | <b>\$ 3,765,464</b>                | <b>\$ 5,087,000</b>               |

Proprietary Funds

Health Insurance

Health Insurance  
By Department

|                              | 2018<br>Actual<br>Amount | 2019<br>Amended<br>Budget | 2019<br>8 Month<br>Actual | 2020<br>Budget<br>Amount |
|------------------------------|--------------------------|---------------------------|---------------------------|--------------------------|
| <b>GENERAL FUND</b>          |                          |                           |                           |                          |
| County Board of Supervisors  | \$ 19,245                | \$ 17,833                 | \$ 11,872                 | \$ 17,833                |
| Administration               | 56,958                   | 60,757                    | 40,448                    | 63,397                   |
| Clerk of Courts              | 118,736                  | 140,227                   | 76,648                    | 146,227                  |
| Circuit Court 1              | 7,225                    | 7,258                     | 4,832                     | 7,558                    |
| Circuit Court 2              | 7,225                    | 7,258                     | 4,832                     | 7,558                    |
| Court Commissioner           | 35,530                   | 35,666                    | 22,260                    | 37,226                   |
| District Attorney            | 96,639                   | 92,368                    | 65,536                    | 102,642                  |
| Corporation Counsel          | 47,282                   | 47,479                    | 31,624                    | 49,519                   |
| Register of Deeds            | 56,534                   | 49,792                    | 33,136                    | 51,892                   |
| Land Conservation            | 21,683                   | 24,679                    | 8,633                     | 15,115                   |
| Zoning                       | 67,884                   | 71,195                    | 58,496                    | 91,586                   |
| County Clerk                 | 49,570                   | 49,770                    | 33,144                    | 51,930                   |
| County Treasurer             | 51,914                   | 49,422                    | 32,896                    | 51,522                   |
| Sheriff                      | 481,425                  | 543,048                   | 349,306                   | 581,692                  |
| Jail                         | 596,753                  | 678,883                   | 369,222                   | 601,775                  |
| Finance                      | 66,523                   | 98,844                    | 42,048                    | 91,989                   |
| Recycling                    | -                        | -                         | -                         | -                        |
| Veterans Administration      | 27,183                   | 32,348                    | 5,940                     | 15,896                   |
| Extension Office             | 7,225                    | 7,258                     | 4,832                     | 7,558                    |
| Emergency Management         | 49,221                   | 49,422                    | 29,928                    | 32,909                   |
| Communications Center        | 179,150                  | 176,147                   | 116,448                   | 201,320                  |
| Medical Examiner             | -                        | -                         | -                         | -                        |
| Buildings and Grounds        | 77,914                   | 77,693                    | 49,757                    | 101,481                  |
| Probate                      | 7,225                    | 7,258                     | 4,832                     | 15,115                   |
| Surveyor                     | 47,556                   | 48,260                    | 16,192                    | 32,909                   |
| Land Committee/Developmental | -                        | -                         | -                         | -                        |
| Non-Departmental             | -                        | -                         | -                         | -                        |
| Direct Tax Relief            | -                        | -                         | -                         | -                        |
| <b>General Fund</b>          | <b>2,176,599</b>         | <b>2,372,865</b>          | <b>1,412,862</b>          | <b>2,376,649</b>         |
| <b>Other Funds</b>           |                          |                           |                           |                          |
| Human Services               | 746,483                  | 837,552                   | 533,503                   | 829,723                  |
| Health                       | 132,453                  | 132,991                   | 82,383                    | 132,589                  |
| Child Support                | 109,954                  | 131,952                   | 82,856                    | 132,905                  |
| Aging Resources              | -                        | -                         | -                         | -                        |
| Debt Service                 | -                        | -                         | -                         | -                        |
| Capital Projects             | -                        | -                         | -                         | -                        |
| Forestry                     | 184,032                  | 194,022                   | 131,044                   | 205,268                  |
| Highway                      | 642,659                  | 674,346                   | 428,330                   | 686,966                  |
| Central Supply               | -                        | -                         | -                         | -                        |
| Workers' Compensation        | -                        | -                         | -                         | -                        |
| Information Services         | 29,840                   | 31,589                    | 21,024                    | 32,909                   |
| Health Insurance             | -                        | -                         | -                         | -                        |
| Land Records                 | 14,450                   | 14,515                    | 9,664                     | 15,115                   |
| <b>Other Funds</b>           | <b>1,859,870</b>         | <b>2,016,967</b>          | <b>1,288,804</b>          | <b>2,035,475</b>         |
|                              | <b>\$ 4,036,469</b>      | <b>\$ 4,389,832</b>       | <b>\$ 2,701,665</b>       | <b>\$ 4,412,124</b>      |

Health Insurance

Proprietary Funds



**DOUGLAS COUNTY WISCONSIN  
Health Insurance Premiums  
Monthly & Yearly Budget**

|   | 2018    |               | 2019    |               | 2020    |               |
|---|---------|---------------|---------|---------------|---------|---------------|
|   | Monthly | Annually      | Monthly | Annually      | Monthly | Annually      |
| <b>HDHP/HSA PLAN LEVEL 1 (\$1,500/\$3,000 deductible)</b> |         |               |         |               |         |               |
| <b>Total Premium</b>                                      |         |               |         |               |         |               |
| Family  | 2,182   | <b>26,184</b> | 2,269   | <b>27,228</b> | 2,370   | <b>28,440</b> |
| Employee + 1  | 1,608   | <b>19,296</b> | 1,672   | <b>20,064</b> | 1,748   | <b>20,976</b> |
| Single  | 649     | <b>7,788</b>  | 675     | <b>8,100</b>  | 705     | <b>8,460</b>  |
| <b>Standard County Share</b>                              |         |               |         |               |         |               |
| Family  | 1,920   | <b>23,042</b> | 1,929   | <b>23,148</b> | 2,014   | <b>24,168</b> |
| Employee + 1  | 1,415   | <b>16,980</b> | 1,421   | <b>17,052</b> | 1,486   | <b>17,832</b> |
| Single  | 571     | <b>6,853</b>  | 574     | <b>6,888</b>  | 599     | <b>7,188</b>  |
| <b>Standard Employee Share</b>                            |         |               |         |               |         |               |
| Family  | 262     | <b>3,142</b>  | 340     | <b>4,080</b>  | 356     | <b>4,272</b>  |
| Employee + 1  | 193     | <b>2,316</b>  | 251     | <b>3,012</b>  | 262     | <b>3,144</b>  |
| Single  | 78      | <b>935</b>    | 101     | <b>1,212</b>  | 106     | <b>1,272</b>  |
| <b>HDHP/HSA PLAN LEVEL 2 (\$3,000/\$6,000 deductible)</b> |         |               |         |               |         |               |
| <b>Total Premium</b>                                      |         |               |         |               |         |               |
| Family  | 1,945   | <b>23,340</b> | 2,023   | <b>24,276</b> | 2,085   | <b>25,020</b> |
| Employee + 1  | 1,434   | <b>17,208</b> | 1,491   | <b>17,892</b> | 1,538   | <b>18,456</b> |
| Single  | 580     | <b>6,960</b>  | 603     | <b>7,236</b>  | 622     | <b>7,464</b>  |
| <b>Standard County Share</b>                              |         |               |         |               |         |               |
| Family  | 1,712   | <b>20,539</b> | 1,720   | <b>20,640</b> | 1,772   | <b>21,264</b> |
| Employee + 1  | 1,262   | <b>15,143</b> | 1,267   | <b>15,204</b> | 1,307   | <b>15,684</b> |
| Single  | 510     | <b>6,125</b>  | 513     | <b>6,156</b>  | 529     | <b>6,348</b>  |
| <b>Standard Employee Share</b>                            |         |               |         |               |         |               |
| Family  | 233     | <b>2,801</b>  | 303     | <b>3,636</b>  | 313     | <b>3,756</b>  |
| Employee + 1  | 172     | <b>2,065</b>  | 224     | <b>2,688</b>  | 231     | <b>2,772</b>  |
| Single  | 70      | <b>835</b>    | 90      | <b>1,080</b>  | 93      | <b>1,116</b>  |

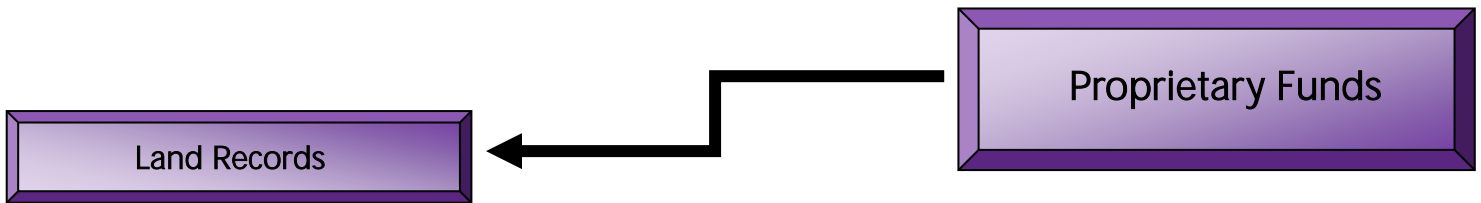
|                          | 2018          | 2019          | 2020          |
|--------------------------|---------------|---------------|---------------|
| <b>NUMBER ENROLLED:</b>  | <b>Budget</b> | <b>Budget</b> | <b>Budget</b> |
| <b>Regular Employees</b> |               |               |               |
| Family                   | 92            | 99            | 100           |
| Employee + 1             | 50            | 56            | 50            |
| Single                   | 107           | 100           | 93            |
| <b>Retirees</b>          |               |               |               |
| Family                   | -             | -             | -             |
| Employee + 1             | -             | -             | -             |
| Single                   | 5             | 3             | 1             |



**DOUGLAS COUNTY, WISCONSIN  
Dental Insurance  
Budgeted Premiums**

|                                 | <b>2018<br/>Budget</b> | <b>2019<br/>Budget</b> | <b>2020<br/>Budget</b> |
|---------------------------------|------------------------|------------------------|------------------------|
| <b><u>MONTHLY RATES:</u></b>    |                        |                        |                        |
| <b>Total Premium</b>            |                        |                        |                        |
| Family                          | 112                    | 113                    | 113                    |
| Employee + 1                    | 74                     | 76                     | 76                     |
| Single                          | 35                     | 35                     | 35                     |
| <b>Standard County Share</b>    |                        |                        |                        |
| Family                          | 99                     | 99                     | 99                     |
| Employee + 1                    | 65                     | 67                     | 67                     |
| Single                          | 31                     | 31                     | 31                     |
| <b>Standard Employee Share</b>  |                        |                        |                        |
| Family                          | 13                     | 14                     | 14                     |
| Employee + 1                    | 9                      | 9                      | 9                      |
| Single                          | 4                      | 4                      | 4                      |
| <b><u>ANNUAL RATES:</u></b>     |                        |                        |                        |
| <b>Total Premium</b>            |                        |                        |                        |
| Family                          | 1,344                  | 1,356                  | 1,356                  |
| Employee + 1                    | 888                    | 912                    | 912                    |
| Single                          | 420                    | 420                    | 420                    |
| <b>Standard County Share</b>    |                        |                        |                        |
| Family                          | 1,183                  | 1,193                  | 1,193                  |
| Employee + 1                    | 781                    | 803                    | 803                    |
| Single                          | 370                    | 370                    | 370                    |
| <b>Standard Employee Share</b>  |                        |                        |                        |
| Family                          | 161                    | 163                    | 163                    |
| Employee + 1                    | 107                    | 109                    | 109                    |
| Single                          | 50                     | 50                     | 50                     |
| <b><u>NUMBER ENROLLED:</u></b>  |                        |                        |                        |
| <b><u>Regular Employees</u></b> |                        |                        |                        |
| Family                          | 98                     | 104                    | 103                    |
| Employee + 1                    | 57                     | 58                     | 56                     |
| Single                          | 103                    | 99                     | 92                     |
| <b><u>Retirees</u></b>          |                        |                        |                        |
| Family                          | -                      | -                      | -                      |
| Employee + 1                    | -                      | -                      | -                      |
| Single                          | -                      | -                      | -                      |





**Mission**

The Land Records Department is committed to providing the most current and accurate land information while striving to advance GIS technology, promote inter-department cooperation and achieve its long-term goals. Since 2008, Douglas County and the City of Superior developed an enterprise licensing agreement. They share the cost of the GIS mapping software.

**Goals**

The primary responsibility of the Land Information Office is to maintain accurate digital parcel coverage in the County and maintaining the integrity of the parcel database. In addition, it maintains a majority of the GIS layers and database and leads the integration and use of GIS throughout the numerous County and City departments. It is vital to critical government functions, such as: redistricting, parcel fabric implementation, providing the critical framework and data for the new EMS/911 system, implementation of GIS in the Highway and other Departments, and support with mapping/data for numerous government programs. It also provides service to the public with all types of land information, especially via the County GIS internet site, online records and personal service at the public counter.

**Performance Indicators**

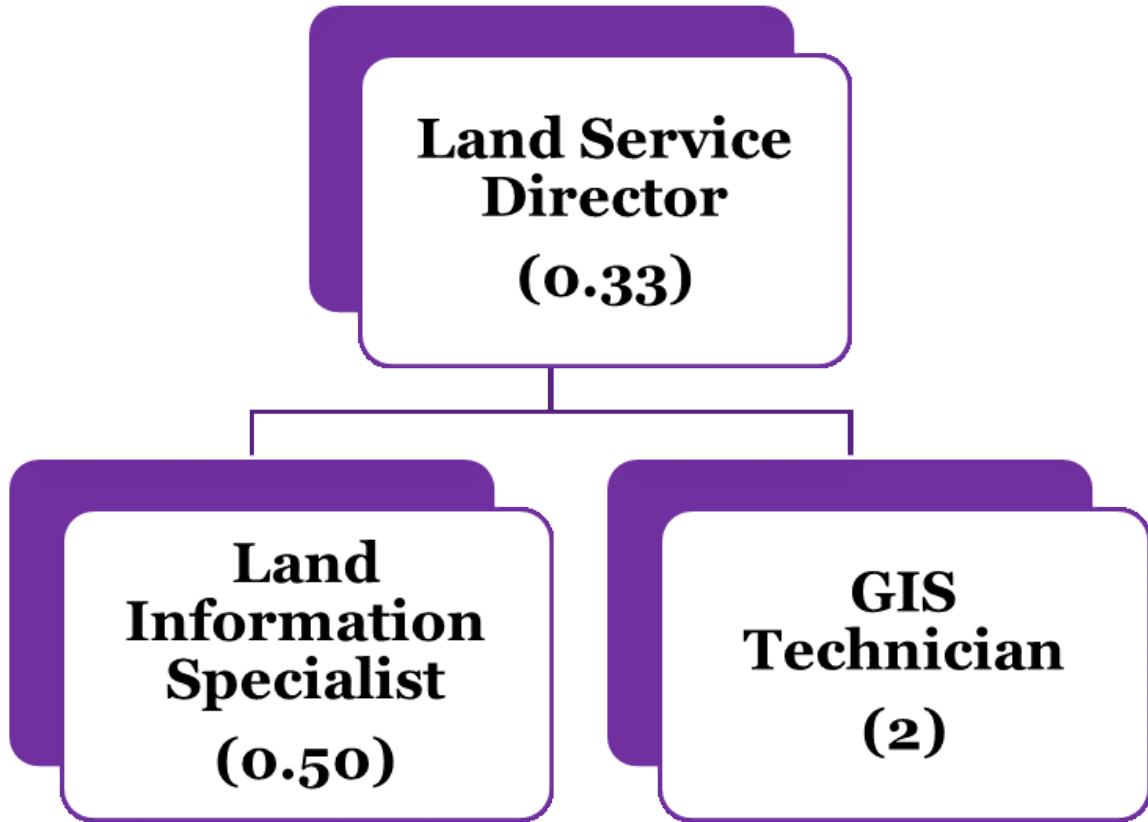
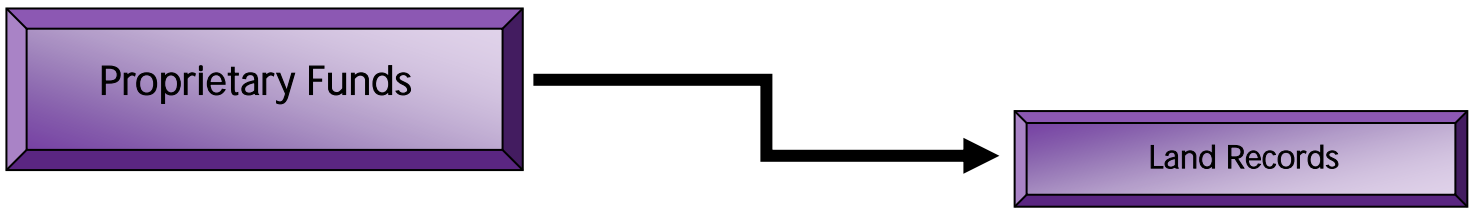
|                                      | <u>2015</u> | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019*</u> |
|--------------------------------------|-------------|-------------|-------------|-------------|--------------|
| Copies                               | 81          | 119         | 23          | 6           | 60           |
| Public Maps                          | 289         | 143         | 267         | 168         | 160          |
| Interdepartmental Maps               | 2           | 3           | 3           | 75          | 35           |
| Plat Book Sales                      | 261         | 401         | 389         | 324         | 300          |
| Public access mapping website visits | 72,632      | 79,591      | 83,717      | 82,500      | 85,000       |

\* *Estimated.*

**Additional Comments**

The Land Records Department is managed by the Land Services Director. The City of Superior GIS Coordinator provides operational supervision of the GIS LTE’s and Interns. The Land Records Department operates under a shared service agreement with the City of Superior.

In July of 2012, the Douglas County Land Information Office was established. This included bringing together in one office, in Room 207A of the Courthouse building, the following staff: Land Information Specialist, County Surveyor, two GIS Technicians, and GIS LTE positions (1). This office also houses the County Survey Records for research purposes, a conference area for meetings with the public and for inter-governmental cooperation, and has its own public service counter.



**Full Time Equivalents**

| <u>Position</u>             | 2020 |      |      | 2019 |      |      |
|-----------------------------|------|------|------|------|------|------|
|                             | FTE  | FT   | PT   | FTE  | FT   | PT   |
| Land Services Director*     | 0.33 | 0.00 |      | 0.33 | 0.00 |      |
| Land Information Specialist | 0.50 | 0.00 |      | 0.33 | 0.00 |      |
| GIS Technician              | 2.00 | 2.00 |      | 2.00 | 2.00 |      |
| Totals                      | 2.83 | 2.00 | 0.00 | 2.66 | 2.00 | 0.00 |

\* The Land Services Director, budgeted in the General Fund, allocates 33% of time to Land Records as the Land Information Officer.

Land Records

Proprietary Funds

**DOUGLAS COUNTY, WISCONSIN  
BUDGET SUMMARY BY OBJECT**

**Land Records**

|                                     | <b>2018<br/>Actual<br/>Amount</b> | <b>2019<br/>Amended<br/>Budget</b> | <b>2019<br/>8 Month<br/>Actual</b> | <b>2020<br/>Budget<br/>Amount</b> |
|-------------------------------------|-----------------------------------|------------------------------------|------------------------------------|-----------------------------------|
| <b>Revenues</b>                     |                                   |                                    |                                    |                                   |
| Intergovernmental Revenues          | \$ 88,200                         | \$ 90,000                          | \$ 69,648                          | \$ 90,000                         |
| Public Charges For Services         | 49,545                            | 84,150                             | 5,576                              | 82,400                            |
| Intergovt. Charges For Services     | 6,092                             | 1,100                              | 158                                | 600                               |
| Miscellaneous Revenues              | -                                 | -                                  | -                                  | -                                 |
| Other Financing Sources             | 10,000                            | 28,583                             | -                                  | (17,000)                          |
| <b>Revenues</b>                     | <b>153,837</b>                    | <b>203,833</b>                     | <b>75,382</b>                      | <b>156,000</b>                    |
| <b>Expenses</b>                     |                                   |                                    |                                    |                                   |
| Personnel Services                  | 128,606                           | 147,197                            | 91,278                             | 156,138                           |
| Contractual Services                | 194,196                           | 139,758                            | 78,718                             | 63,735                            |
| Supplies & Expense                  | 12,227                            | 15,500                             | 7,918                              | 15,600                            |
| Fixed Charges                       | 86,200                            | 26,970                             | 50,927                             | 26,970                            |
| Grants & Contributions              | -                                 | -                                  | -                                  | -                                 |
| Department Allocation               | 8,674                             | 8,295                              | 5,528                              | 8,710                             |
| <b>Expenses</b>                     | <b>429,904</b>                    | <b>337,720</b>                     | <b>234,368</b>                     | <b>271,153</b>                    |
| <b>Net Cost From Operations</b>     | <b>276,067</b>                    | <b>133,887</b>                     | <b>158,986</b>                     | <b>115,153</b>                    |
| Capital Outlay                      | -                                 | -                                  | -                                  | -                                 |
| <b>Net Cost With Capital Outlay</b> | <b>\$ 276,067</b>                 | <b>\$ 133,887</b>                  | <b>\$ 158,986</b>                  | <b>\$ 115,153</b>                 |
| Fund Balance Adjustment             | (141,700)                         | -                                  | (25,099)                           | -                                 |
| <b>Tax Levy</b>                     | <b>\$ 134,367</b>                 | <b>\$ 133,887</b>                  | <b>\$ 133,887</b>                  | <b>\$ 115,153</b>                 |

**OPERATING EXPENSES BY ACTIVITY**

| <b>Activity Description</b> | <b>2018<br/>Actual<br/>Amount</b> | <b>2019<br/>Amended<br/>Budget</b> | <b>2019<br/>8 Month<br/>Actual</b> | <b>2020<br/>Budget<br/>Amount</b> |
|-----------------------------|-----------------------------------|------------------------------------|------------------------------------|-----------------------------------|
| <b>General Government</b>   |                                   |                                    |                                    |                                   |
| Land Records                | \$ 355,344                        | \$ 274,720                         | \$ 228,014                         | \$ 208,153                        |
| Land Records                | 74,559                            | 63,000                             | 6,354                              | 63,000                            |
| <b>General Government</b>   | <b>\$ 429,904</b>                 | <b>\$ 337,720</b>                  | <b>\$ 234,368</b>                  | <b>\$ 271,153</b>                 |

Appendix

Demographic & Economic Statistics



**DOUGLAS COUNTY, WISCONSIN  
DEMOGRAPHIC AND ECONOMIC STATISTICS  
Last Ten Fiscal Years**

| <b>Fiscal<br/>Year</b> | <b>(1)<br/>Population</b> | <b>(2)</b>   | <b>(2)</b>                                | <b>(4)</b>                   | <b>(5)</b>                   |
|------------------------|---------------------------|--|---|------------------------------|------------------------------|
|                        |                           | <b>Personal<br/>Income<br/>(Millions<br/>of Dollars)</b> | <b>Per Capita<br/>Personal<br/>Income</b> | <b>School<br/>Enrollment</b> | <b>Unemployment<br/>Rate</b> |
| 2009                   | 44,448                    | 1,317  | 30,404                                    | 6,700                        | 8.1%                         |
| 2010                   | 44,159                    | 1,346  | 30,876                                    | 6,700                        | 8.0%                         |
| 2011                   | 44,176                    | 1,388  | 31,478                                    | 6,658                        | 7.1%                         |
| 2012                   | 44,191                    | 1,481  | 33,819                                    | 6,507                        | 6.1%                         |
| 2013                   | 44,279                    | 1,508  | 34,363                                    | 6,334                        | 6.2%                         |
| 2014                   | 44,196                    | 1,603  | 36,697                                    | 6,478                        | 5.7%                         |
| 2015                   | 44,394                    | 1,683  | 38,929                                    | 6,348                        | 5.1%                         |
| 2016                   | 44,415                    | 1,690  | 39,209                                    | 6,334                        | 5.5%                         |
| 2017                   | 43,284                    | 1,768  | 40,846                                    | 6,592                        | 3.6%                         |
| 2018                   | 44,443                    | (3)  | (3)                                       | 6,396                        | 4.0%                         |

- (1) Estimates prepared annually by the Wisconsin Department of Administration Demographic Services Center.
- (2) Source: U.S. Department of Commerce, Bureau of Economic Analysis
- (3) Data not available.
- (4) Source: State of Wisconsin Department of Public Instruction. Includes enrollment for Douglas County's three largest school districts (Superior, Maple and Solon Springs).
- (5) Source: State of Wisconsin Department of Workforce Development. Not seasonally adjusted.

**DOUGLAS COUNTY, WISCONSIN  
PRINCIPAL EMPLOYERS  
Current Year and Nine Years Ago**

| <u>Employer</u>                   | <u>2018</u>      |             |  | <u>2009</u>      |             |  |
|-----------------------------------|------------------|-------------|--|------------------|-------------|--|
|                                   | <u>Employees</u> | <u>Rank</u> | <u>Percentage of<br/>Total County<br/>Employment</u> | <u>Employees</u> | <u>Rank</u> | <u>Percentage of<br/>Total County<br/>Employment</u> |
| Essentia Health/St Mary's         | 500-999          | 1           | 3.4%   | -                | -           | -  |
| Lakehead Constructors             | 500-999          | 2           | 3.4%   | -                | -           | -  |
| City of Superior                  | 250-499          | 3           | 1.7%   | 250-499          | 6           | 1.7%   |
| Wal-Mart                          | 250-499          | 4           | 1.7%   | 250-499          | 3           | 1.7%   |
| Foster Holding Group Inc          | 100-249          | 5           | 0.8%   | 100-249          | 8           | 0.8%   |
| St. Mary's Hospital               | 100-249          | 6           | 0.8%   | -                | -           | -  |
| Enbridge Energy                   | 100-249          | 7           | 0.8%   | -                | -           | -  |
| Challenge Center                  | 100-249          | 8           | 0.8%   | -                | -           | -  |
| Calumet Superior LLC              | 100-249          | 9           | 0.8%   | -                | -           | -  |
| Menards                           | 100-249          | 10          | 0.8%   | -                | -           | -  |
| School District of Superior       | -                | -           | -  | 500-999          | 1           | 3.40%  |
| University of Wisconsin- Superior | -                | -           | -  | 250-499          | 2           | 1.7%   |
| Halvor Lines Inc                  | -                | -           | -  | 250-499          | 4           | 1.7%   |
| County of Douglas                 | -                | -           | -  | 250-499          | 5           | 1.7%   |
| School District of Maple          | -                | -           | -  | 100-249          | 7           | 0.8%   |
| Super One Foods                   | -                | -           | -  | 100-249          | 9           | 0.8%   |
| Murphy Oil                        | -                | -           | -  | 100-249          | 10          | 0.8%   |
|                                   |                  |             | 2.4%   |                  |             | 10.9%  |

Source: State of Wisconsin, Department of Workforce Development, Office of Economic Advisors

Principal Taxpayers

Appendix

**DOUGLAS COUNTY, WISCONSIN  
PRINCIPAL TAXPAYERS  
Current Year and Nine Years Prior**

| Taxpayer                         | Type of Business       | 2018                  |      |  | 2009                  |      |  |
|----------------------------------|------------------------|-----------------------|------|--|-----------------------|------|--|
|                                  |                        | Assessed Value        | Rank | Percentage of Total Assessed Valuation | Assessed Value        | Rank | Percentage of Total Assessed Valuation |
| KM Superior Terminals, Inc       | Coal company           | \$ 32,019,500         | 1    | 0.92%                                  | \$ 32,002,500         | 1    | 1.03%                                  |
| Dome Petroleum Corp.             | Research & development | 22,393,000            | 2    | 0.64%                                  | 22,723,100            | 2    | 0.73%                                  |
| Superior Refining Company LLC    | Oil refinery           | 20,251,200            | 3    | 0.58%                                  | -                     | -    | -                                      |
| Walmart Real Estate Trust        | Retail store           | 13,103,800            | 4    | 0.38%                                  | 13,103,800            | 3    | 0.42%                                  |
| Harvest States Corporation       | Farmers' cooperative   | 10,000,000            | 5    | 0.29%                                  | 10,000,000            | 6    | 0.32%                                  |
| 1101 Building LTD Partnership    | Manufacturer           | 9,499,500             | 6    | 0.27%                                  | 11,199,500            | 4    | 0.36%                                  |
| Menard Inc.                      | Retail store           | 8,896,200             | 7    | 0.25%                                  | 10,039,300            | 5    | 0.32%                                  |
| FSY R/E Group LLC                | Real estate            | 8,659,300             | 8    | 0.25%                                  | -                     | -    | -                                      |
| Exodus Real Estate Holdings LLC  | Real estate            | 8,051,500             | 9    | 0.23%                                  | -                     | -    | -                                      |
| Welltower 1915 North 34th St LLC | Health care            | 8,248,100             | 10   | 0.24%                                  | 8,022,500             | 7    | 0.26%                                  |
| Murphy Oil USA Inc               | Oil refinery           | -                     | -    | -                                      | 6,372,300             | 8    | 0.20%                                  |
| Lund-Hill Associates             | Real estate            | -                     | -    | -                                      | 5,804,700             | 9    | 0.19%                                  |
| A&L Superior City Center LLC     | Real estate            | -                     | -    | -                                      | 5,580,200             | 10   | 0.18%                                  |
| Total                            |                        | <u>\$ 141,122,100</u> |      | <u>4.04%</u>                           | <u>\$ 124,847,900</u> |      | <u>4.01%</u>                           |

Source: Douglas County Land Records/Tax Lister

# Appendix

# Acronyms

|                         |  |          |  |
|-------------------------|--|----------|--|
| ADA                     | Americans with Disabilities Act                            | DD-214   | Department of Defense Form 214   |
| ADRC                    | Aging and Disability Resource Center                       | DNR      | Department of Natural Resources  |
| AED                     | Automated External Defibrillator                           | DOA      | Department of Administration   |
| AIS                     | Aquatic Invasive Species                                   | DS       | Debt Service   |
| ANV GRANTS              | Assistance to Needy Veterans Grants                        | DT       | Departmental Transfer  |
| AODA                    | Alcohol and Other Drug Abuse                               | EA-AAR   | Elder Abuse Adult At Risk  |
| APS                     | Adult Protective Services                                  | EBL      | Elevated Blood Lead  |
| ARRA                    | American Recovery and Reinvestment Act                     | ECF      | Electronic Case File   |
| ASQ                     | Ages and Stages Questionnaire                              | ECO      | Early Childhood Outcomes   |
| ASQ_SE                  | Ages and States Questionnaire; Social Emotional            | EIDP     | Early Identification and Detection Program                                     |
| ATV                     | All Terrain Vehicle  | EMMA     | Electronic Municipal Market Access   |
| BARHII                  | Bay Area Regional Health Inequities Initiative             | EMS      | Emergency Management System  |
| BMP                     | Best Management Practices                                  | EPCRA    | Emergency Planning and Community<br>Right to Know Act                          |
| CAD RMS                 | Computer Aided Dispatch Records Management System          | ES       | Economic Support   |
| CAFR                    | Comprehensive Annual Financial Report                      | ESAR-VHP | Emergency System for Advance Registration of<br>Volunteer Health Professionals |
| Cap Bld-Erly & Int Intv | Capacity Building-Early and Intensive Intervention         | EWP      | Emergency Watershed Protection   |
| CART                    | Child Abduction Response Team                              | FC       | Foster Care  |
| CBRF                    | Community Based Residential Facility                       | FC       | Fixed Charges  |
| CBRNE                   | Chemical, Biological, Radiological, Nuclear, and Explosive | FFP      | Fines, Forfeits, and Penalties   |
| CCI                     | Child Caring Institution                                   | FS       | Food Share   |
| CCOP                    | Children's Community Options Programs                      | FS Med   | Food Share Medicaid  |
| CCS                     | Comprehensive Community Services                           | FT       | Full -Time   |
| CD                      | Conservation Development                                   | FTE      | Full-Time Equivalent   |
| CDBG                    | Community Development Block Grant                          | GAAP     | Generally Accepted Accounting Principles                                       |
| CDBG-PLNNG              | Community Development Block Grant Planning                 | GASB     | Governmental Accounting Standards Board  |
| CERT                    | Correctional Emergency Response Team                       | GFOA     | Government Finance Officers Association  |
| CHIPS                   | Child in Need of Protection or Services                    | GG       | General Government   |
| CH-LAB                  | Community Health Laboratory                                | GH       | Group Home   |
| CIP                     | Community Integration Program                              | GIS      | Geographic Information Systems   |
| CIP                     | Capital Improvement Plan                                   | H1N1     | Influenza A Virus  |
| CLIA                    | Clinical Laboratory Improvement<br>Amendment of 1988       | HCC      | Healthcare Coalition   |
| CLTS                    | Children's Long Term Support                               | HSA      | Health Savings Account   |
| CO                      | Capital Outlay   | HDHP     | High Deductible Health Plan  |
| COC                     | Clerk of Courts  | HHS      | Health and Human Services  |
| COOP                    | Continuity of Operations                                   | HPV      | Human Papilloma Virus  |
| COP                     | Community Options Program                                  | HS       | Homeland Security  |
| CPR                     | Cardiopulmonary Resuscitation                              | HS       | Human Services   |
| CPS                     | Child Protective Services                                  | HSEEP    | Homeland Security Exercise and<br>Evaluation Program                           |
| CRE                     | Culture, Recreation, and Education                         | HUD      | Housing and Urban Development  |
| CS                      | Contractual Services                                       | HVA      | Hazard Vulnerability Assessment  |
| CSM                     | Certified Survey Map                                       | HVAC     | Heating, Ventilation, and Air Conditioning                                     |
| CST                     | Coordinated Services Team                                  | HWY      | Highway  |
| CTH                     | County Trunk Highway                                       | I&A      | Intake and Assistance  |
| CW                      | Case Worker  | I&A      | Information and Assistance   |
| CY                      | Contract Year  | IAU      | Intake and Assessment Unit   |
| CYSHCN                  | Child and Youth Special Health Care Needs                  | ICS      | Intergovernment Charges for Services   |
| DBS                     | Disability Benefit Specialist                              | ICAC     | Internet Crimes Against Children   |
| DC                      | Douglas County   |          |  |
| DD                      | Developmental Disability                                   |          |  |



## Acronyms

|          |   |          |  |
|----------|---|----------|--|
| ICAC     | Internet Crimes Against Children Task Force                       | PPACA    | Patient Protection and Affordable Care Act                         |
| ICS      | Incident Command System   | PS       | Public Safety  |
| IDP      | Intoxicated Driver Program  | PS       | Personnel Services   |
| IFSP     | Individualized Family Service Plan                                | PT       | Part-Time  |
| IGR      | Intergovernment Revenue   | RCC      | Residential Care Center  |
| IID      | Ignition Interlock Device   | RN       | Registered Nurse   |
| IM       | Income Maintenance  | SARA     | Superfund Amendment and Reauthorization Act                        |
| IMD      | Institute for Mental Disease                                      | SBC      | Superior Business Center   |
| IMD-OBRA | Institute for Mental Disease-Omnibus<br>Budget Reconciliation Act | SCBA     | Self-Contained Breathing Apparatus                                 |
| IRIS     | Include, Respect, I Self-direct                                   | SE       | Supplies and Expense   |
| IS       | Information Services  | SEBS     | State Elderly Benefit Specialist                                   |
| IT       | Information Technology  | SEC      | Securities and Exchange Commission                                 |
| ITBEC    | International Trade, Business and<br>Economic Development Council | SLIGP    | State and Local Implementation Grant Program                       |
| IV-E     | Federal Title IV-E  | SNAP     | Supplemental Nutrition Assistance Program                          |
| JDE      | JD Edwards  | SRT      | Special Response Team  |
| JIPS     | Juveniles in Need of Protection or Services                       | SS       | Social Services  |
| KIDS     | Kids Information Data System                                      | SSI      | Supplemental Security Income                                       |
| LIHEAP   | Low Income Home Energy Assistance Program                         | SSVF     | Support Services for Veteran Families                              |
| LLC      | Limited Liability Company   | ST       | State  |
| LP       | Licenses and Permits  | STH      | State Trunk Highway  |
| LPHA     | Local Public Health Agencies                                      | STP      | State Transportation Program                                       |
| L-T      | Long Term   | STR      | State Targeted Response  |
| LTC      | Long Term Care  | TAD      | Treatment Alternatives and Diversion                               |
| LTE      | Limited Term Employee   | TC       | Total Chances  |
| MA       | Medicaid  | TID      | Tax Increment District   |
| MGLP     | Matching Grants Leverage Program                                  | TL       | Tax Levy   |
| ME       | Medical Examiner  | TO       | Taxes - Other  |
| MH       | Mental Health   | TPR      | Termination of Parental Rights                                     |
| MR       | Miscellaneous Revenues  | TMDI     | Theoretical Maximum Daily Intake                                   |
| MSRB     | Municipal Security Rulemaking Board                               | UPS      | Uninterruptible Power Supply                                       |
| NACU     | Northwest Area Crime Unit   | USDA     | United States Department of Agriculture                            |
| NG911    | Next Generation 911   | USH      | United States Highway  |
| NIMS     | National Incident Management System                               | UTV      | Utility Task Vehicle   |
| OFS      | Other Financing Sources   | UWEX     | University of Wisconsin Extension Service                          |
| OFU      | Other Financing Uses  | VA       | Veterans Administration  |
| OHM      | Off-Highway Motorcycle  | VORP     | Veterans Outreach and Recovery Program                             |
| OSHA     | Occupational Safety and Health Administration                     | VSO      | Veterans Service Office  |
| OTSC     | Order to Show Cause   | W-2      | Wisconsin Works  |
| PA       | Public Announcement   | WDVA     | Wisconsin Department of Veterans' Affairs                          |
| PBB      | Priority Based Budgeting  | WEAVR    | Wisconsin Emergency Assistance Volunteer Registry                  |
| PC       | Personal Computer   | WHEAP    | Wisconsin Home Energy Assistance Program                           |
| PCS      | Public Charges for Services                                       | WIC      | Women, Infants, and Children                                       |
| PCA      | Partner Communications and Alerting                               | WiSACWIS | Wisconsin Statewide Automated Child<br>Welfare Information Systems |
| PD       | Physical Disability   | WISCOM   | Wisconsin Interoperability System for Communications               |
| PHAB     | Public Health Accreditation Board                                 | WNEP     | Wisconsin Nutrition Program  |
| PLSS     | Public Land Survey System   | WNL      | Within Normal Limits   |
| POWTS    | Private Onsite Wastewater Treatment System                        | WRS      | Wisconsin Retirement System  |
| PNCC     | Prenatal Care Coordination  | YA       | Youth Aids   |
|          |   | YFS      | Youth and Family Services  |
|          |   | YTD      | Year to Date   |

**ACCRUAL BASIS OF ACCOUNTING**

A method of accounting that recognizes the financial effect of transactions, events, and inter-fund activities when they occur, regardless of the timing of related cash flows.

**ACTIVITIES**

The major programs and projects performed by a department.

**ADOPTED BUDGET**

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

**AMENDED BUDGET**

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

**AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA)**

An economic stimulus package enacted by the United States Congress in 2009 that expands social welfare and infrastructure (as well as education and health care) provisions in an attempt to rejuvenate the United States economy.

**AMORTIZATION**

The gradual elimination of a liability.

**APPROPRIATION**

The legal authorization to make expenditures or incur financial obligations for goods or services during the budget year. Appropriations are authorized in department budgets by fund.

**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 value).

**ASSETS**

Resources with present service capacity that the government presently controls.

**AUTHORIZED POSITIONS**

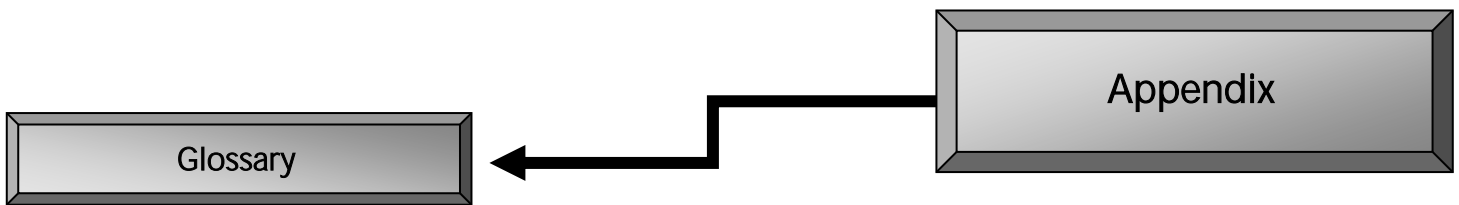
Regular full-time or regular part-time positions as authorized by a County Board-approved ordinance.

**BADGERCARE PLUS**

A health care coverage program for low income Wisconsin residents.

**BALANCE SHEET**

A statement that discloses the financial condition of an entity by assets, liabilities, reserves, and equities 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. Douglas 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 fees, or fines), property taxes, and funds available for appropriation in fund balances as identified in the prior year Comprehensive Annual Financial Report.

### **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.

### **BOND OR PROMISSORY NOTES**

A fixed-interest financial asset issued for a period of time with the purpose of raising capital by borrowing.

### **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.

### **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 and revenues for a given calendar year. It specifies the type and level of county services to be provided, while limiting through the appropriation process the amount of money that can be spent. Budgets are adopted for the following fiscal year, but they can be modified.

### **BUDGET BOOK**

The official written document prepared by the Finance Department and department managers, which presents the County Administrator's proposed budget to the County Board for review and the final adopted document, subsequent to the County Board’s approval.

### **BUDGET MESSAGE**

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

### **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 EXPENDITURES**

The cost of acquisition of operating equipment items which includes expenditures for fixed assets and capital projects.

### **CAPITAL OUTLAY**

The cost of acquisition of operating equipment items, such as vehicles and office equipment, greater than \$5,000. These items generally have a useful life greater than one year, but less than ten years, and are included in an organization's operating budget.

**COMMISSIONS AND BOARDS**

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

**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 INTEGRATION PROGRAM IA (CIP I A)**

A Medical Assistance-funded program to provide community services to persons who are relocated from the State Centers for the Developmentally Disabled. County participation was mandated effective January 1, 1996.

**COMMUNITY INTEGRATION PROGRAM II (CIP II)**

A Medical Assistance-funded program to provide community services to elderly and physically disabled persons after a nursing home bed is closed. County participation was mandated effective January 1, 1990.

**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.

**CONTINGENCY FUNDS**

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

**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. The County Board Chair serves as Chair of the Executive Committee and at any joint meeting of County Board Committees.

**COUNTY BOARD OF SUPERVISORS**

The acting County legislative body. comprised of twenty-one (21) supervisors elected from separate districts. Supervisors are elected for two-year terms in April of even-numbered years.

**DEBT**

An obligation resulting from borrowing money.

**DEBT LIMIT**

The maximum amount of gross or net debt legally permitted.

**DEBT RATE LIMIT**

The maximum debt rate that the County may levy a tax, based on the state imposed 1993 debt rate limit.



**DEBT SERVICE**

Cost of principal, interest, and service costs pertaining to long-term notes or bonds, which are issued to finance capital projects.

**DEFEASANCE**

The pay-down of debt by setting aside asset/funding in a fund to fulfill future principal and interest payments.

**DEFICIT**

The excess of expenditures/uses over revenues/resources.

**DEPARTMENT**

A major county office (agency) that administers programs and operations.

**DEPRECIATION**

A business operating expense, which reflects the annual benefit derived from capitalized fixed asset purchases. These costs are calculated for proprietary funds (e.g., internal service and enterprise funds only) in accordance with Generally Accepted Accounting Principals.

**DESIGNATED FOR SUBSEQUENT YEAR**

A portion of this year’s unreserved fund balance to provide for the excess of expenditures, other financing uses over revenues, and other financing sources budgeted in the next year.

**EMPLOYEE BENEFITS**

Compensation in addition to regular salary or wages provided to an employee. This includes health insurance, life insurance, dental insurance, Social Security, Wisconsin Retirement, and salary continuance (disability insurance).

**EQUALIZED PROPERTY VALUATION**

Equalized value is the statutory full-market value of all taxable property within each jurisdiction (except agricultural land, which is valued based on income). The State Department of Revenue analyzes market sales statewide to estimate the full-market (or equalized) value of each jurisdiction. Equalized values provide a means of comparing different jurisdictions, even if they are assessed at different percentages of market value. Equalized values are used to apportion the levies of overlying districts (e.g., schools and counties) to the municipalities within them. Also, they are used in distribution formulas for certain types of state aid to local governments. The state values are needed because municipalities assess property at varying percentages of market value.

**EQUITY**

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

**EXPENDITURE**

The outflow of funds paid, or to be paid, for an asset or service obtained, regardless of when the expense is actually paid. NOTE: An encumbrance is not an expenditure; an encumbrance reserves funds to be expended.

**FINANCIAL STATEMENT**

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

**FISCAL YEAR**

A twelve-month period to which the annual operating budget applies, and at the end of which a governmental unit determines its financial position and the results of its operations. Douglas County uses a January 1 to December 31 calendar year as its fiscal year.



**FIXED ASSETS/IMPROVEMENTS**

Costs of all equipment items (over \$5,000) used by agencies. This category includes capital outlay, small office equipment items, large automotive equipment, and major maintenance projects.

**FULL TIME EQUIVALENT (FTE)**

Used to compare the hours budgeted for regular full-time, regular part-time, temporary part-time, and overtime based on approximately 2,080 hours annually of a full-time position.

**FUND BALANCE**

The excess of assets over liabilities (Fund Equity), which are defined as:

**Reserved Fund Balance** – A portion of fund balance that is legally segregated for a specific use.

**Unreserved Fund Balance**

*Designated* – A portion of fund balance established to indicate tentative plans for financial resource utilization in a future period. Such plans are subject to change and may never be legally authorized or result in expenditures such as designations for operations and/or for subsequently budgeted expenditures.

*Undesignated* – The remainder of fund balance which is neither reserved nor designated.

**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 (e.g., Internal Service and Enterprise) funds.

**FUNDS**

A fiscal entity that is segregated for the purpose of accounting and budget reporting. The following is a brief definition of the major types of funds used by Douglas County.

1. Capital Projects: to account for financial resources to be used for the acquisition or construction of major facilities or equipment.
2. 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).
3. General: to account for all financial resources used to fund general government operations not accounted for by other funds.
4. 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 (e.g., Forestry).
  - Internal Service: to account for the cost of providing goods or services by one department to another department on a cost-reimbursement basis (e.g., Information Services).
5. Special Revenue: to account for the proceeds of specific revenue sources that are legally restricted for specified purposes.

**GENERAL OBLIGATION BONDS**

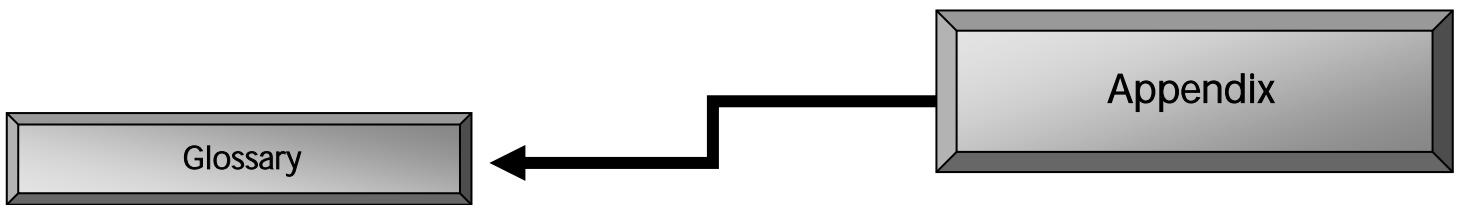
Bonds in which the government pledges its full faith and credit to the repayment of bonds that it issues. The County is authorized by Wisconsin State Statute (section 67.05 (10)) to levy on all taxable property, such as valorem taxes (taxes based on value, such as property taxes), without limitation as to rate or amount that may be necessary to pay the bonds.

**INCOME MAINTENANCE (IM)**

Used to describe services and associated funding related to providing economic support services, such as food share, low-income child care, and medical benefits.

**INTERDEPARTMENTAL CHARGES**

Costs of all supplies, materials, or services purchased by one county department from another county department



(mainly Internal Service funds).

**LIABILITIES**

Amounts that are owed for assets received, services rendered, or any other obligation.

**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 ten 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 ten 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. The County has three major funds: General, Human Services, and Debt Service.

**MEDICAL ASSISTANCE (MA)**

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.

**MISSION**

A statement defining the major reasons for the existence, including the purpose of the County or departments.

**MODIFIED ACCRUAL BASIS OF ACCOUNTING**

Basis of accounting in which (1) revenues are recognized in the accounting period when they become available and measurable, and (2) expenditures are recognized in the accounting period when the fund liability is incurred, if measurable, except for un-matured interest on general long-term debt and certain similar accrued obligations, which are recognized when due.

**NET ASSETS**

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

**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 unliquidated 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.

**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**

## Appendix



## Glossary

All inter-fund (between fund) and intra-fund (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.

### **OTHER FINANCING SOURCES**

Funds received from general long-term debt proceeds, operating transfers in, and material proceeds of fixed asset dispositions. Such amounts are classified separately from operating revenues.

### **OTHER FINANCING USES**

Funds used for operating transfers out. Such amounts are classified separately from expenditures.

### **OVERLAPPING DEBT**

The proportionate share of the debts of local governments located in whole or in part within the limits of the reporting government, which must be borne by property within each government.

### **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.

### **PERSONNEL COSTS**

Costs of all salary and non-salary compensation incurred in accordance with County policy. It includes wages, longevity, and overtime compensation paid to County employees. This also includes compensation for sick leave, holiday, vacation, and education leaves. Major employee benefits include: County pension and Social Security contributions, health, life, dental, and disability insurance.

### **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.

### **PROGRAM**

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

### **PROMISSORY NOTE**

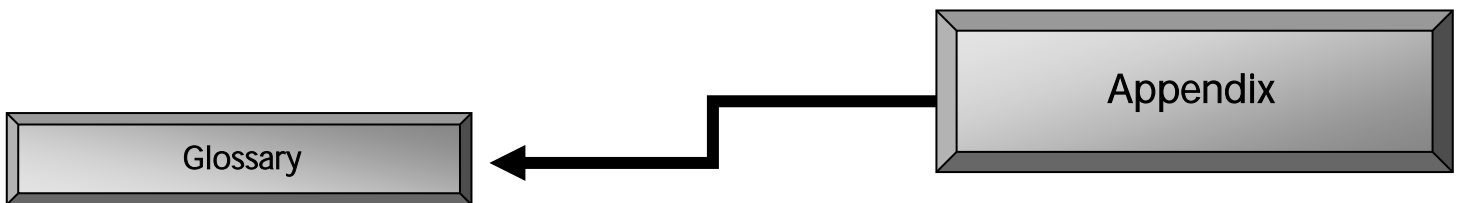
A written promise to pay (debt) a specific sum of money (called principal or face value) at a specified future date (called the maturity date(s)) along with periodic interest paid at a specified percentage of the principal (interest rate).

### **PROPERTY TAX**

Taxes levied on both real and personal property according to the property's equalized valuation and tax rate.

### **RESERVE**





An account used to earmark a specific portion of fund balance for a specific purpose.

### **RETAINED EARNINGS**

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

### **REVENUES**

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:

1. General Government Revenues: contracts or grant funds mainly from state and/or federal sources for the support of programs.
2. 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 and fees received from the sale of county-issued licenses and permits to citizens and business entities to enable them to carry out regulated activities.
3. Charge for Services: funds received as payment for services performed by county agencies.
4. Interdepartmental Revenues: funds received for payments made or services performed by county agencies for other county agencies.
5. Other Revenues: funds received for rents, commissions, and other commercial-type income. Also includes transfers from other funds and proceeds from borrowing.

### **STANDING COMMITTEES**

There are eight standing committees of the County Board organized on functional lines: Executive; Administration; Extension Education and Recycling; Forest, Parks and Recreation; Highway; Land and Development; Public Safety; and Zoning. Committees make recommendations to the County Board on all budget and legislative matters that have been referred to them.

### **STATE AID**

Funds made available by the state 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.

### **STATUTE**

A written law enacted by a duly-organized and constituted legislative body.

### **STRATEGIC PLANNING**

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

### **TAX INCREMENTAL FINANCING DISTRICT (TID)**

Areas of redevelopment within a municipality, designated to finance public projects that stimulate development or redevelopment that would not otherwise occur. The area involved is designated a TIF district. To finance the cost of improvements, property taxes levied on any increased property value within the TID are diverted from the overlying taxing jurisdictions (municipal, school district, vocational district, and county) and, are placed in a special account to be used to pay the project costs.

### **TAX LEVY**

Appendix



Glossary

The total amount of revenues to be raised by property taxes to support county activities. Property taxes are levied in the current year for subsequent year appropriations.

**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 based on the state imposed 1993 tax rate limit.

**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, fund correctional alternative programs, and fund services at the county level.

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