

AGENDA OPERATIONS COMMITTEE

DATE: Tuesday, September 2, 2025
TIME: 10:00 AM
LOCATION: Courthouse – Room 302

1. Call meeting to order
2. Public Comments
3. CONSENT AGENDA
 - a. Review/approve minutes from previous committee meetings
 - b. Review monthly letters of comment from department heads.
 - c. Approval of departments vouchers – County Board, County Clerk, Finance, Human Resources, and Treasurer.
4. Review items, if any, pulled from consent agenda
5. Update on ARPA funding for Child Care
6. **WELLNESS COORDINATOR**
 - a. Monthly update
7. **COUNTY CLERK**
 - a. 2026 Budget Proposal
 - b. Election Hardware Purchase
8. **TREASURER**
 - a. Ben Jennings-additional removal request at Port Edwards Administrative Building
 - b. 2026 Budget Proposal
 - c. Quit Claim Deed Tax Deed Property to Former Owner
9. **FINANCE**
 - a. Moody's Rating Update
 - b. 2026 Finance Budget Review
 - c. Set date/time for budget meeting
 - d. Resolution - Create a School Resource Deputy position (1.0 FTE)
10. **HUMAN RESOURCES**
 - a. 2026 Budget- HR, Wellness, Property & Liability, and Worker's Compensation
 - b. Employee Service and Retirement Recognition Policy Update
 - c. Elimination of Wood County's Core Values Program/Procedure
 - d. Employee Policy Handbook Updates
 - i. Overtime/Compensatory Time Policy (eliminate Essential Duty Pay provision for Crisis Intervention and Bridgeway staff)
 - ii. Wage Plan Policy (eliminate Merit Pay)
 - iii. Travel Policy (update reimbursement rates per revised County Board rules)
11. The Committee may move into closed session pursuant to Wis. Stat. 19.85(1)(e) which reads "Deliberating or negotiating the purchasing of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session" for the purpose of discussing Wood County Deputy Sheriff's Association WPPA/LEER Bargaining Agreement negotiations.
12. The Committee may reconvene into open session as authorized by Wis. Stat. 19.85(2) to possibly take action from the closed session and continue with the agenda.
13. Consider any agenda items for next meeting
14. Set next regular committee meeting date – Tuesday, October 7, 2025 – 10:00 AM
15. Adjourn

MINUTES OPERATIONS COMMITTEE

DATE: Tuesday, August 5, 2025

TIME: 10:00 AM

PLACE: Courthouse – Rm 302

MEMBERS PRESENT: Laura Valenstein, Donna Rozar (WebEx, arrived 10:14 AM),
Lance Pliml, Jake Hahn, Joseph Zurfluh

OTHERS PRESENT: Trent Miner, County Clerk; See attached sign-in list

1. Chair Valenstein called the meeting to order at 10:00 AM.
2. There was no public comment.
3. Motion by Zurfluh/Hahn to approve the consent agenda. Motion carried unanimously.
4. Wellness Coordinator Peterson reviewed updates of the Wellness Program and introduced himself as the new Wellness Coordinator to the committee.
5. Justin Fisher, from Baird, reviewed the borrowing proposal for 2026, and discussed our total borrowing limits, as well as market indicators moving forward.
6. Finance Director Yang handed out the finalized 2026 CIP for the committee to review.
7. Finance Director Yang presented the initial resolution for borrowing to the committee. Motion by Pliml/Zurfluh to approve the resolution and forward onto the county board for their consideration. Motion carried unanimously.
8. Yang presented a resolution to amend the 2025 budget for the Sheriff's Dept. to accept a WI Dept of Justice grant and create an FTE. Motion by Zurfluh/Hahn to approve the resolution and forward onto the county board for their consideration. Motion carried unanimously.
9. Human Resources Director McGrath reviewed the annual wage grade appeals that was held over from last month (Park Maintenance Supervisor). After the consultant reviewed the request for a second time, the initial recommendation of remaining at the current grade stands. Motion by Pliml/Valenstein to not move the position in grade, but to recommend to the Parks & Forestry Director to increase the step of the current employee, as allowed by current policy. Motion carried 3-2. Voting no were Hahn & Zurfluh.

10. The next regular meeting will be held on Tuesday, September 2, 2025, at 10:00 AM.

11. Chair Valenstein adjourned the meeting at 10:34 AM.

Minutes taken by Trent Miner, County Clerk, and are in draft form until approved at the next meeting.

Operations Committee
August 5, 2025

NAME	REPRESENTING
Bill Cledeearing	#15
Kim McGrath	HR
Darrin Steinbock	Finance
PANJIA YANU	Finance
DENNIS POLACH	WCB-14
Heather Gehrt	Treasurer
Kim Stimac	C.O.C.
TARA JENSEN	Private
QUENTIN ELLIS	SHERIFF'S
Lily Peterson	Wellness
Shawn Becker	WCSO
Marissa Kornack (Web Ex)	Norwood
Amphaur (Web Ex)	IT
Scott Brehm (Web Ex)	CB Dist 9
Victoria Wilson (Web Ex)	P-3
Nick Flugaur (Web Ex)	HR
Katie Haanstad (Web Ex)	Human Services
Mary Schlagenhaft (Web Ex)	Human Services
Kelli Szymanski (Web Ex)	HR
Justin Cieblewicz (Web Ex)	Edgewater Haven



Wood County

WISCONSIN

OFFICE OF THE
COUNTY CLERK

Trent Miner

Letter of Comments – September 2025

- We will be presenting our 4 budgets to you at the September meeting. I will not get into the specifics here but will go more into detail at the meeting.
- We had another very successful STUFF THE BUS this year. Our office is a collection point for this United Way program, and many employees, along with county board supervisors, donated generously once again. The back of my pickup was filled once again with the drop off point being the old East Junior High gymnasium. That is a nice venue to be able to drive up and drop off.
- Preventative maintenance on the election equipment is scheduled the first week of September in the county board room. We have everyone bring their equipment here, so ES&S does not have to jump around the county. It's nice to be able to have a large area to do the PMs for over 80 pieces of equipment and have the storage associated with that room. My thanks to Security Services for letting my clerks be able to drop off their equipment as fast as they can without having to come into the building.
- I will be attending the WCA Conference in the Dells at the end of the month, which coincides with the fall meeting of the Wisconsin County Clerks Association. More time with the Elections Commission will be on the docket as we gear up for a busy election season next year. For those attending, I will have information to hand out to you at the September county board meeting and, as always, I will be available if anything comes up down there.
- I have another training to do before I am recertified to conduct Chief Election Inspector baseline training. I am recertified for Municipal Clerk Core training since my excursion to River Falls in June. I also want to get my clerks and CEIs together yet this year for a refresher training before we hit election season starting in December.
- After the last unwanted video that occurred at the county board meeting, and after consultation with IT, I made the decision to eliminate the WebEx options at meetings while a permanent fix is researched and implemented.
- I have another blood drive scheduled for Friday, September 26th in the County Board Room. Feel free to give us a call and we can get you (yes, you supervisors 😊) set up with an appointment.



Wood County

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Office of
Finance Director

PaNyia Yang
Finance Director

Date: 8/27/2025
To: Operations Committee
From: PaNyia Yang
Subject: Monthly Letter of Comments

Departmental Activities

Finance Department Updates

a. ARPA Funds

As of July 31st, we have about \$4.5 million yet to spend – the majority being \$3.28 million of park improvements/building. The smaller amounts consist of \$577,000 for the radio system update, Land & Water Conservation of \$221,000 for various projects, Highway of \$232,000 for the Marshfield fuel system, Planning & Zoning of \$145,000 for LiDAR, and Sheriff of \$60,000 for the rescue truck.

b. 2026 Budget Update

What a busy month for all departments. Departments promoted their budgets to Finance on August 20th. Darrin and I have been busy analyzing budgets and working on updating budget summary reports for departments that have non-lapsing accounts. Questica does not have the capability to enter that data in; therefore, we have to export the summary report to excel and manually adjust amounts so that the true levy amount and budget increase/decrease shows. I expect to have a clear picture of where the budget stands sometime early to mid-September. Darrin and I will be busy analyzing budgets in the next week or so making sure we aren't missing anything significant. I can confidently say though that we'll yet again be looking at a deficit, which is not something that is out of the ordinary for us.

Agenda Items

Moody's Rating

The Moody's bond rating call took place on August 14th. It went very well in my opinion. We had prepared a lot of information in advance for their review before the call; therefore, the call was mainly follow-up questions. Moody's assigned us a Aa2 once again, which is what I had expected since not much has changed. I have included a summary of their rating in the packet that also lists factors that could lead to upgrades and/or downgrades of our current rating. These are items we will certainly keep in the back of our mind as we continue to borrow for future CIP projects.

2026 Finance Budget Review

We ended up with an overall 4.67% or \$27,735 increase. Like usual, a majority of the increase is related to wages/fringes, which increased 4.50%. This is in line with a COLA of 2.5% and step increases of 2.5% and maybe a little less due to changes within the department due to a retirement and promotions. The other portion of that increase is from our contractual services. We increased our software/contract costs by 6.84% or \$6,155. Audit costs are expected to increase 4%. The other increases (based on 5-year actuals) are under our software contracts (i.e. Dynamics, Aatrix E-Filing, HRMS, Questica, TimeStar, etc.). Overall, with not a very large budget and much wiggle room, this is a pretty typical budget for us. No significant changes to note.



Wood County

WISCONSIN

Office of
Finance Director

PaNyia Yang
Finance Director

Set time/date for 2026 Budget meeting

I'm looking to have the Operations Committee set up a special meeting sometime in late September to go over the 2026 budget. As we have done in prior years, we'll request that the selected departments attend this meeting and give an overview of their budget in more detail. Finance will communicate to department heads if they are the chosen ones.

Resolution – Create a School Resource Deputy position

Auburndale School District has approached the Sheriff's Department about establishing a School Resource Deputy position, which includes a commitment from the school district to fund the position for the next 3 years - \$60,000 annually. The Sheriff's Department will also be applying for grants in 2026 to help offset the additional wages/fringe.



Wood County WISCONSIN

HUMAN RESOURCES DEPARTMENT

August 29, 2025

To: Wood County Operations Committee

From: Kimberly McGrath, Director- Human Resources

Subject: Human Resources (HR) Monthly Letter of Comments – August 2025

Human Resources Activity

	August 2025	2025 Year-to-Date
Applications Received	83	1,250
Positions Filled	11	128
Promotions/Transfers	3	33
New Hire Orientations	10	99
Terminations, Voluntary	7*	59
Terminations, Involuntary	0	6
Retirements	0	10
Turnover Rate	.71%	.90%
Exit Interviews	2	26

*Three of these are casual

Human Resources Narrative

General Highlights

1. Began the preliminary stages of creating an Employee Engagement Survey. Met with members of the Workforce Development Department at Mid-State Technical College (MSTC) on August 5th to discuss our survey goals, timeline, questions, reporting, and analysis. Survey questions have been finalized and shared with Department Heads. MSTC is currently setting up the survey in an electronic format. A January 2026 launch date is anticipated. The survey will be optional and intended for all Wood County employees.
2. Continued preparations for the 2025 Leadership Retreat. We are again partnering with Mid-State Technical College for our annual professional development day, which is scheduled to take place on Thursday, November 13th. The agenda has been finalized and shared out to departments. This year's retreat will focus on Building High Functioning Teams, Team Problem Solving, and AI Leadership. All Wood County managers and supervisors are invited and encouraged to attend!
3. Completed the Q2 2025 Wood County Core Value Awards process. To be nominated, a Wood County employee would have been witnessed exemplifying one or more of the six identified Wood County Core Values. A total of 8 nominations were received for the quarter, of which Department Heads reviewed and voted on at their Q3 Department Head meeting. The following employees were selected to receive a Core Values Award:
 - Service: Tina Groshek, District Attorney's Office

- Compassion: Scott Goldberg, Sheriff's Department
- Initiative: Shawne Judnic, Human Services

These employees will receive their merit pay award on the September 4th payroll.

4. Finalized the Human Resources/Wellness/Risk Management 2026 budget. Budget reports and an overview will be presented to the Operations Committee on September 2nd.

Meetings & Trainings

1. Attended the Operations Committee meeting on August 5th.
2. Attended County Board on August 19th.
3. Attended the Network Exchange for HR Professionals on August 13th. Spectrum Solutions of Central WI presented "Health Benefits, Industry Trends, and Strategies for Managing Costs."
4. Attended the monthly conference call with The Horton Group on August 26th to discuss various benefit topics, including the 2026 renewal process.
5. Attended an Unemployment Appeal Hearing on August 26th.
6. Attended the quarterly Department Head Meeting on August 27th.
7. Held individual staff and team meetings to discuss and provide updates on the department's identified 2025 goals.
8. Team members attended various webinars related to benefits, employment law, and compliance.

Benefits

1. Processed Family and Medical Leave requests, address changes, beneficiary designations, qualifying events, benefit elections or contributions for new hires, terminations, and cancellation/reporting of benefits.
2. Processed and prepared monthly COBRA remittance, EBC admin fees, and stop loss admin fees.
3. Assisted multiple employees with questions related to FMLA, leaves of absence, retirement, and benefit claims concerns.
4. Processed COBRA notifications for dependents on the health plan reaching age 26.

Recruitment

1. Updated the Status of Open Positions, Headcount Sheet (FTE Control), New Hire, and Termination spreadsheets daily.
2. Assisted multiple departments with interviews and selection process.
3. Reported new hires with the Wisconsin New Hire Reporting Center.
4. Posted multiple vacancies on Cyber Recruiter and other pertinent employment sites based on the Request for Hire submitted. Closed multiple positions in Cyber Recruiter upon successful acceptance of an offer and notified all remaining applicants of position status.
5. Communicated with multiple applicants, employees, and supervisors regarding varying positions.
6. Continue to work with Edgewater, Norwood, and Human Services to review and update/pause/re-instate subscriptions with Indeed. Continually looking into different options to ensure we are reaching out to interested candidates in a timely manner.
7. Scheduled multiple post-offer, pre-employment drug tests with multiple testing locations for applicants offered employment.

The following chart shows position activity during the month. Positions that are filled are dropped from the list the following month.

<u>Refilled Position</u>	<u>Department</u>	<u>Position</u>	<u>Status</u>
Replacement	Clerk of Courts	Information Clerk	Position posted: interviews conducted, references completed, offer extended and accepted, filled 9/2/2025

Replacement(s)	Dispatch	Dispatchers (3 vacancies) – Establish Eligibility List	Position posted, interviews conducted, background/references completed, offers extended and accepted. Filled 8/25, 9/2, and 10/6/2025. Eligibility list established
Replacement	District Attorney	Legal Administrative Assistant	Position posted, interviews conducted, background/references completed, offer extended and accepted, filled 8/11/2025
Replacements	Edgewater	CNA, RN, LPN, and Dietary Assistant – (Multiple)	Ongoing recruitment- positions posted, applications reviewed, interviews, references, backgrounds, onboarding. Deadline 9/8/2025
Replacement	Human Services	Casual Bus Driver	Position posted; interviews conducted, references/DL check/background completed, offer extended and accepted, filled 7/28/2025
Replacement	Human Services	Family Interaction Worker	Position posted; deadline 9/8/2025, applications being reviewed
Replacements	Human Services	CCS Case Mgr (Support & Service Coordinator) 1-Mfld, 3-WR	Positions posted; two WR positions filled 7/14 and 8/4/2025. Two remaining positions (WR & Mfld) posted, deadline 9/1/2025
Replacement	Human Services	Case Mgr/SW-IA	Position posted; interviews conducted, background check/references pending
Replacement	Human Services	Mental Hlth/SUD	Position posted; interviews conducted, offer extended and accepted, filled internally 8/31/2025
Replacement	Human Services	Case Mgr/SW-Ongoing	Position posted; interviews conducted, references/background completed, offer extended and accepted, filled 8/11/2025
Replacement	Human Services	Children’s Waiver Case Mgrs (Support & Service Case Mgr) 1-Mfld, 1-WR	Position posted, deadline 9/1/2025
Replacement	IT/Systems	Network Analyst	Position posted; interviews conducted, references/background completed, offer extended and accepted, filled 8/4/2025
Replacement	IT/Systems	Services Support Analyst	Filled internally, 9/15/2025
Replacements	Norwood	Mental Health Technicians, Dietary Aides, RN, and LPN	Ongoing recruitment- positions posted, applications reviewed, interviews, references, backgrounds, onboarding; deadline 10/27/2025
Replacement	Planning & Zoning	County Planner	Position posted, deadline 9/15/2025
Replacement	Sheriff	Corrections Officers – Establish Eligibility List	Position posted; interviews being conducted, references/background completed, offer extended and accepted for two vacancies, filled 8/11 and 8/25/2025, deadline 9/8/2025
New Position – Resolution 25-8-1	Sheriff	Coordinated Response Specialist	Position posted, deadline 9/22/2025

Safety/Risk Management

1. Managed open claims with Aegis/Charles Taylor throughout the month.
2. Corresponded with various insurers regarding claims and pending litigation.
3. Attended Edgewater Safety Committee on August 6th and Norwood Safety Committee on August 12th.
4. Conducted N95 fit testing at Edgewater Haven for six staff/contractors on August 27th.

5. Met with Emergency Management, Dispatch, Edgewater, Norwood, and IT staff on various dates to discuss messaging in the Everbridge System.

OPEN Workers' Compensation Claims (1)

1. 2/12/25 – EM – Employee slipped on ice, fell on L side hauling debris to bin at EM Shop (surgery required)

CLOSED Workers' Compensation Claims (2)

1. 7/4/25 – Sheriff's – Employee suffered various injuries while attempting to restrain combative individual
2. 7/11/25 – Sheriff's – Employee was kicked in the torso and head while attempting to restrain combative individual

First Aid Injuries (2)

1. 7/29/25 – Edgewater – Employee strained L side of neck lifting laundry from bin
2. 8/6/25 – Norwood – Employee had L foot run over by Broda chair while transferring resident

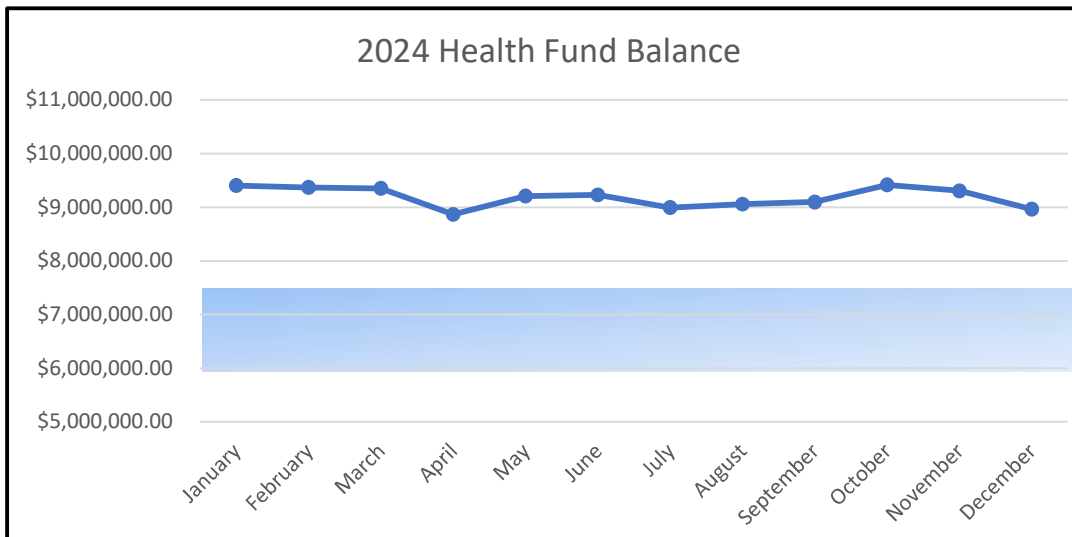
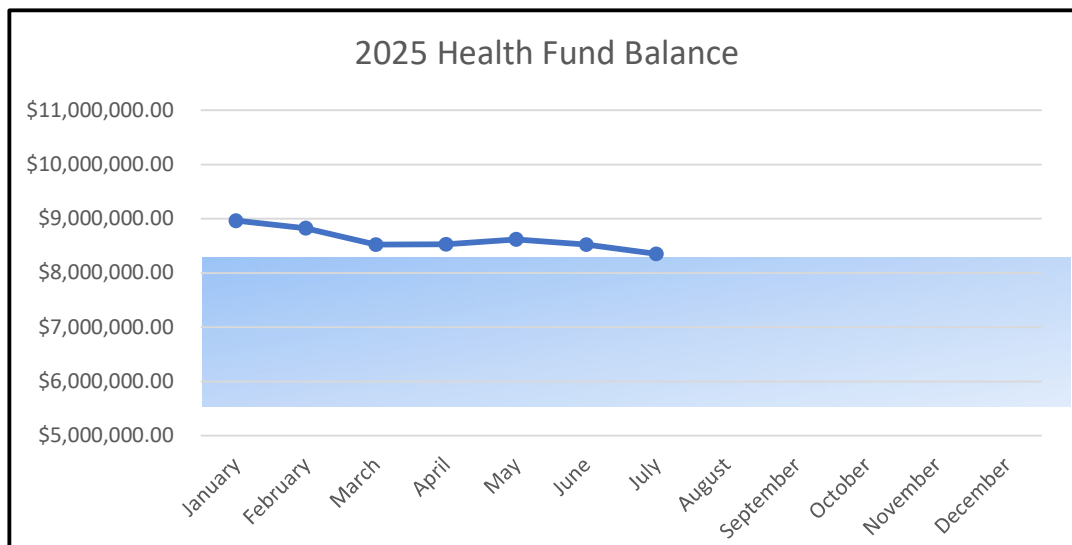
OPEN EEOC/ERD Claims (3)

1. 2/14/22- Former Norwood employee submitted a claim alleging violation of the Equal Employment Opportunity Act (EEO), experiencing discrimination based on creed/religion. We received a Notice of Complaint on February 16, 2022. Chubb Insurance assigned external counsel to Jackson Lewis. Our position statement was drafted, finalized, and submitted to the EEOC on April 15, 2022. No recent activity.
2. 12/13/24- Former Clerk of Courts employee submitted a claim alleging violation of the Equal Employment Opportunity Act (EEO), experiencing discrimination based on national origin and sex. County Mutual assigned external counsel to Lindner Marsack. Our position statement was drafted, finalized, and submitted to the EEOC on January 21, 2025. No recent activity.
3. 6/4/25- Former Human Services employee submitted a claim alleging violation of the Equal Employment Opportunity Act (EEO), experiencing discrimination based on pregnancy and sex. County Mutual assigned external counsel to Lindner Marsack. Our position statement was drafted, finalized, and submitted to the EEOC on June 18, 2025.

Other

1. Quarter 3 Random DOT selections distributed; due no later than September 2nd.
2. Posted multiple announcements on LinkedIn and Facebook throughout the month. These include job advertisements, employee recognition, and other relevant community-focused announcements.
3. Worked with Unemployment Insurance (UI) to provide additional information regarding multiple claims. Worked with various departments to compile information needed.
4. Reconciled and processed the July Unemployment Insurance payment.
5. Received and processed multiple invoices for HR, Safety & Risk, and Wellness.
6. Facilitated New Hire Orientation on August 4th, 11th, and 25th.
7. Conducted an exit interview on August 8th and 22nd.
8. Responded to multiple verifications of employment.
9. Replied to requests from surrounding counties with varied information.
10. Met with several County employees and managers individually over the month to listen to concerns, provide advice, counsel, resources, and appropriate follow-up.

	2025	2024
	Health Fund Balance	Health Fund Balance
January	\$ 8,964,253.00	\$ 9,404,475.83
February	\$ 8,825,436.93	\$ 9,368,060.10
March	\$ 8,523,449.03	\$ 9,354,191.44
April	\$ 8,528,653.07	\$ 8,866,367.03
May	\$ 8,616,729.58	\$ 9,207,982.91
June	\$ 8,518,696.37	\$ 9,229,652.09
July	\$ 8,352,009.13	\$ 8,995,993.17
August		\$ 9,058,713.98
September		\$ 9,096,993.36
October		\$ 9,413,428.70
November		\$ 9,304,884.87
December		\$ 8,964,742.67



For further information on HR activities, please contact the HR department.



Wood County

WISCONSIN

OFFICE OF THE
TREASURER

Heather L. Gehrt

LETTER OF COMMENTS—SEPTEMBER 2025

1. Attended Wisconsin Counties Association weekly calls on Mondays in August.
2. Met with Corporation Counsel on August 4 regarding notification of eviction on tenants on a home that was tax deeded.
3. Attended Operations Committee meeting on August 5.
4. With the Assistance of the Sheriff's and Maintenance Departments, inspected and locked up several properties for upcoming tax deed sealed bid sale on August 12.
5. Attended United Way Board of Directors meeting on August 13.
6. Participated in United Way Campaign training on August 19.
7. Paid out all taxing jurisdictions their final settlement payments on August 19.
8. Participated in a Webinar with Catalis, our tax software program and Wood County municipalities on implementation of their new collection software from 1 pm-4 pm on August 20.
9. Per direction of the Finance Department, 2026 Treasurer's budget was submitted on August 20.
10. Hosted Associated Bank as we did a portfolio review on August 21.
11. Attended Department Head meeting at Courthouse on August 27.
12. This office sent out a little over 1,000 notices for all years' delinquent taxes (2022-2024) to try to lessen the amount of tax certificates that will need to be issued on September 1 for the delinquent 2024 taxes. Total amounts as of that printing outstanding was just over \$3 million.
13. Due to a municipality submitting the wrong directory information to the County Clerk for publication, Assessor Notices of Change for a municipality went out with the wrong phone number for the Clerk. The person who holds that phone number called our office to express his displeasure with the incorrect information going out and wanted us to "fix it." The office corrected the phone number in the system and then printed and mailed out new notices to the residents with a note of why they were receiving the notice again.
14. I will be out of the office on vacation August 28 & 29. Please get a hold of me ahead of time if you have any questions.



Wood County

WISCONSIN

Employee Wellness

Riley Peterson

Letter of Comments – August 2025

- This past month, there has been a focus on creating and registering participants for the Q3 Neuro Wellness challenge. The goal of this challenge is to encourage participants to improve their cognitive health through various activities that promote critical thinking skills, positive reasoning, and overall brain health. This challenge will end mid-September.
- I have been reviewing different resources that Wood County employees can utilize while planning for future challenges for this year and potentially for the following year. My hope is ManageWell will clearly display resources available to them for various topics like financial guidance, mental health and smoking.
- I will be conducting body composition testing in September via the InBody analysis machine. Participants will have the opportunity to get measurements such as fat mass/percentage, skeletal muscle mass, lean dry mass, and water weight tested all in less than 10 minutes. After the assessment, the participants will get a detailed review of the numbers from the Wellness Coordinator. An initial kickoff email was sent last week, and registration is now available at www.managewell.com.
- I have transitioned to being onsite on Tuesdays at the Riverblock building. This will give employees the opportunity to do in person coaching and will increase their accessibility to wellness.
- I am continuing to work with new hires and/or employees who have previously not enrolled in the Wellness Program to get accounts setup on www.managewell.com so they may begin the process of completing the qualifying activities and become more involved in the Wellness Program.

COUNTY BOARD CLAIMS
Jul-25

District #		MONTH	PER DIEM	MILEAGE	Other Expenses	TOTAL
1	Wayne Schulz Jr	July-25	\$ 300.00	\$ 102.90	\$ -	\$ 402.90
4	Russell Perlock	July-25	\$ 350.00	\$ 196.00	\$ -	\$ 546.00
5	Timothy Hovendick	July-25	\$ 350.00	\$ 196.00	\$ -	\$ 546.00
6	Allen Breu	July-25	\$ 315.00	\$ 84.00	\$ -	\$ 399.00
7	William Voight	July-25	\$ 300.00	\$ 98.00	\$ -	\$ 398.00
8	Jake Hahn	July-25	\$ 365.00	\$ 100.80	\$ -	\$ 465.80
9	Scott Brehm	July-25	\$ 350.00	\$ 29.40		\$ 379.40
11	Jeff Penzkover	July-25	\$ 350.00	\$ 51.80	\$ -	\$ 401.80
12	Laura Valenstein	July-25	\$ 330.00	\$ -	\$ -	\$ 330.00
13	John Hokamp	July-25	\$ 300.00	\$ 18.20	\$ -	\$ 318.20
14	Dennis Polach	July-25	\$ 350.00	\$ 37.31	\$ -	\$ 387.31
15	William Clendenning	July-25	\$ 665.00	\$ 392.00	\$ -	\$ 1,057.00
16	Lance Pliml	July-25	\$ 1,050.00	\$ 148.40	\$ -	\$ 1,198.40
17	Joseph Zurfluh	July-25	\$ 390.00	\$ 48.30	\$ -	\$ 438.30
18	Brad Hamilton	July-25	\$ 830.00	\$ 282.80	\$ 24.00	\$ 1,136.80
19	Bill Leichtnam	July-25	\$ 560.00	\$ 142.80	\$ -	\$ 702.80
	Lee Garrels	July-25	\$ 50.00	\$ 28.00	\$ -	\$ 78.00
	David Laude	July-25	\$ 50.00	\$ -	\$ -	\$ 50.00
	Robert Levendoske	July-25	\$ 50.00	\$ 49.00	\$ -	\$ 99.00
	Thomas Mancuso	July-25	\$ 50.00	\$ 7.00	\$ -	\$ 57.00
	Michael Meyers	July-25	\$ 65.00	\$ 49.00	\$ -	\$ 114.00
	Linda Schmidt	July-25	\$ 50.00	\$ 11.90	\$ -	\$ 61.90
	Marie Topping	July-25	\$ 50.00	\$ 49.00	\$ -	\$ 99.00

Chair

Committee Report

County of Wood

Report of claims for: County Clerk

For the period of: August 2025

For the range of vouchers: 06250095 - 06250103

Voucher	Vendor Name	Nature of Claim	Doc Date	Amount	Paid
06250095	AMAZON CAPITAL SERVICES	Office Supplies	07/31/2025	\$189.64	P
06250096	AMAZON CAPITAL SERVICES	Office Supplies	08/04/2025	\$21.80	P
06250097	AMAZON CAPITAL SERVICES	Office Supplies	08/05/2025	\$9.79	P
06250098	UNITED MAILING SERVICE	Monthly Mail Charges	08/08/2025	\$1,397.12	P
06250099	GANNETT WISCONSIN LOCALIQ	Various Ads	07/31/2025	\$398.80	P
06250100	WISCONSIN COUNTIES ASSOCIATION	Add'l WCA Conference Reg	08/18/2025	\$25.00	P
06250101	AMAZON CAPITAL SERVICES	Office Supplies	08/20/2025	\$78.48	P
06250102	UNITED PARCEL SERVICE	Replenish UPS	08/23/2025	\$100.00	
06250103	VERIZON	Monthly Modem Fee	08/19/2025	\$16.81	
Grand Total:				\$2,237.44	

Signatures

Committee Chair: _____

Committee Member: _____

Committee Member: _____

Committee Member: _____

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Committee Report

County of Wood

Report of claims for: FINANCE

For the period of: AUGUST 2025

For the range of vouchers: 14250144 - 14250160

Voucher	Vendor Name	Nature of Claim	Doc Date	Amount	Paid
14250144	HARRING MARK STANDING CHAPTER 13 TRUSTEE	GARNISHMENT PAYMENT	08/07/2025	\$761.54	P
14250145	MESSERLI & KRAMER PA	GARNISHMENT PAYMENT	08/07/2025	\$64.65	P
14250146	MESSERLI & KRAMER PA	GARNISHMENT PAYMENT	08/07/2025	\$146.74	P
14250147	MUTUAL OF OMAHA INSURANCE COMPANY	SHORT TERM DISABILITY INSUR	08/07/2025	\$6,611.64	P
14250148	MUTUAL OF OMAHA INSURANCE COMPANY	LONG TERM DISABILITY INSURANCE	08/07/2025	\$3,365.59	P
14250149	MUTUAL OF OMAHA INSURANCE COMPANY	BASIC LIFE/SUPP (VOL) LIFE INS	08/07/2025	\$4,256.54	P
14250150	SUPPORT PAYMENT CLEARINGHOUSE	AZ CHILD SUPPORT PAYMENT	08/07/2025	\$355.85	P
14250151	MCDOWELL KAYLA	8/7/25 DIRECT DEPOSIT RETURN	08/07/2025	\$1,628.50	P
14250152	WIPFLI LLP	2024 WEDC EXAM FINAL BILLING	08/12/2025	\$2,120.00	P
14250153	HARRING MARK STANDING CHAPTER 13 TRUSTEE	GARNISHMENT PAYMENT	08/21/2025	\$761.54	P
14250154	MESSERLI & KRAMER PA	GARNISHMENT PAYMENT	08/21/2025	\$145.28	P
14250155	MUTUAL OF OMAHA INSURANCE COMPANY	SHORT TERM DISABILITY INS	08/21/2025	\$6,623.20	P
14250156	MUTUAL OF OMAHA INSURANCE COMPANY	LONG TERM DISABILITY INSURANCE	08/21/2025	\$3,367.10	P
14250157	MUTUAL OF OMAHA INSURANCE COMPANY	BASIC LIFE/SUPP (VOL) LIFE INS	08/21/2025	\$4,130.35	P
14250158	SUPPORT PAYMENT CLEARINGHOUSE	AZ CHILD SUPPORT PAYMENT	08/21/2025	\$355.85	P
14250159	UWSP - MARSHFIELD COMMISSION	CIP REIMB - ROOF TOP UNITS	08/16/2025	\$47,542.50	
14250160	CARLSON KATHRYN	8/21/25 DIRECT DEPOSIT RETURN	08/21/2025	\$50.00	
Grand Total:				\$82,286.87	

Signatures

Committee Chair: _____

Committee Member: _____

Committee Member: _____

Committee Member: _____

Committee Member: _____

Committee Member: _____

Committee Member: _____

Committee Member: _____

Committee Member: _____

Committee Report

County of Wood

Report of claims for: HUMAN RESOURCES

For the period of: AUGUST 2025

For the range of vouchers: 17250088 - 17250097 23250039 - 23250043

Voucher	Vendor Name	Nature of Claim	Doc Date	Amount	Paid
17250088	ASPIRUS OCCUPATIONAL HEALTH	Advisor/Mileage/HRA/Bios/Labs	08/06/2025	\$4,554.00	P
17250089	MCHS OCCUPATIONAL HEALTH	Drug & Alcohol Testing	07/30/2025	\$120.00	P
17250090	AMAZON CAPITAL SERVICES	Office Supplies	08/12/2025	\$34.07	P
17250091	ASPIRUS OCCUPATIONAL HEALTH	Drug Testing	08/01/2025	\$159.00	P
17250092	ASPIRUS OCCUPATIONAL HEALTH	Drug Testing	08/01/2025	\$311.00	P
17250093	CONCENTRA HEALTH SERVICES INC	Drug & Alcohol Testing	07/22/2025	\$53.00	P
17250094	US BANK	P-Card Charges	08/20/2025	\$1,530.63	
17250095	FOSTER & FOSTER INC	Prep GASB Table Updates	08/01/2025	\$800.00	P
17250096	BENSON STEVEN A PH D LLC	Fitness for Duty Evaluation	08/21/2025	\$4,848.00	
17250097	WELD RILEY SC	Legal Fees	08/19/2025	\$1,140.00	
23250039	WESTSIDE AUTO BODY	Vehicle Damage - Unit 6	07/23/2025	\$8,224.67	P
23250040	TJ'S AUTO & COLLISION REPAIR	Vehicle Damage - Squad #2	08/11/2025	\$2,461.15	P
23250041	WI COUNTY MUTUAL INS CORP	ODIP Workers Comp Prem	08/04/2025	\$882.00	P
23250042	WI COUNTY MUTUAL INS CORP	Powers Bluff Trailhead Bldg	08/20/2025	\$6,437.50	
23250043	DWD BUREAU OF FINANCE	Operating Expenses for ODIP	01/28/2025	\$234.94	
Grand Total:				\$31,789.96	

Signatures

Committee Chair: _____

Committee Member: _____

Committee Member: _____

Committee Member: _____

Committee Member: _____

Committee Member: _____

Committee Member: _____

Committee Member: _____

Committee Member: _____

MISSION STATEMENT OF THE WOOD COUNTY CLERK

Providing effective, cost-efficient, and the highest quality service to the citizens of Wood County, the County Board of Supervisors and departments for the many mandated functions that are statutorily designated to this office, along with those functions that are not so designated.

Trent Miner
County Clerk

Katie DeKleyn
Chief Deputy County Clerk

Suzanne Khang
Program Assistant/Deputy County Clerk

STATEMENT OF SERVICES

This is a constitutional and statutory office which is mandated to handle a wide variety of functions including, but not limited to, election administration, dog licensing, marriage licenses, domestic partnership terminations, tax apportionment, and timber cutting permits. In addition to those statutory responsibilities, in an effort to relieve the tax levy burden of this office, we process passport applications. The County Clerk is the clerk to the County Board. This office is also entrusted to be the retainer of all records associated with all aspects of the county board and its committee functions as well as county contracts, county ordinances, oaths and bonds and titles. The clerk's office annually publishes a county directory, a county board proceedings book and the county statistical report. Mail services for the Courthouse and River Block are handled by this department.



Department Operating Budget Narrative

Account Number	Description	2026 Requested	2025 Budget	Difference		Change Justification 10% or greater change
				Amount	%	
06 - County Clerk						
0601 - County Clerk-Administration						
Revenue / Funding Source						
0601-44200 - DNR & Marriage License Fees						
101-0601-44200-???-000	44-000 - Licenses and Permits	18,700	18,700	0	0.00%	
0601-44201 - Dog License Fund						
101-0601-44201-???-000	44-000 - Licenses and Permits	1,000	1,000	0	0.00%	
0601-46110 - Public Chgs-Passports						
101-0601-46110-???-000	46-000 - Public Charges for Services	30,000	25,000	5,000	+20.00%	
0601-46191 - Public Charges - Marriage						
101-0601-46191-???-000	46-000 - Public Charges for Services	6,800	6,800	0	0.00%	
0601-46192 - Temporary License Service						
101-0601-46192-???-000	46-000 - Public Charges for Services	0	0	0	0.00%	
0601-46194 - Clerk Copy Fees						
101-0601-46194-???-000	46-000 - Public Charges for Services	100	100	0	0.00%	
0601-47330 - Local Gov't Charges						
101-0601-47330-???-000	47-000 - Intergovernmental Charges for Services	0	0	0	0.00%	
Expense / Expenditure						
0601-51420 - County Clerk						
101-0601-51420-???-101	101 - Wages-Permanent	170,978	162,655	8,323	+5.12%	
101-0601-51420-???-107	107 - Sick Leave	8,610	8,218	392	+4.77%	
101-0601-51420-???-108	108 - Vacation	8,926	11,799	(2,873)	-24.35%	
101-0601-51420-???-109	109 - Holiday	7,135	6,811	325	+4.77%	
101-0601-51420-???-120	120 - FICA	14,967	14,495	472	+3.25%	
101-0601-51420-???-130	130 - Health Insurance	51,422	48,447	2,975	+6.14%	
101-0601-51420-???-132	132 - Post Employment Benefits	0	1,180	(1,180)	-100.00%	
101-0601-51420-???-133	133 - Vision Insurance	102	104	(1)	-1.27%	
101-0601-51420-???-134	134 - Dental Insurance	1,337	1,734	(397)	-22.90%	
101-0601-51420-???-140	140 - Life Insurance	45	45	0	0.00%	
101-0601-51420-???-151	151 - Retirement	14,087	13,169	918	+6.97%	
101-0601-51420-???-160	160 - Worker's Compensation	131	150	(19)	-12.43%	
101-0601-51420-???-172	172 - Training / Conference / CPE	800	800	0	0.00%	
101-0601-51420-???-214	214 - Prof Serv-Printing	2,000	3,000	(1,000)	-33.33%	Printing less directories - putting it online
101-0601-51420-???-219	219 - Prof Serv-Other	1,000	1,000	0	0.00%	
101-0601-51420-???-221	221 - Utility Service-Cellphone / Telephone	2,400	2,200	200	+9.09%	
101-0601-51420-???-230	230 - R/M Serv-PC Replacement	1,580	1,580	0	0.00%	
101-0601-51420-???-311	311 - Office Supplies	3,000	3,000	0	0.00%	Bought new passport camera in 2025. Will not have to in 2026
101-0601-51420-???-312	312 - Copy Expense	300	300	0	0.00%	
101-0601-51420-???-313	313 - Postage	4,500	4,100	400	+9.76%	Postage increases 15-20% each year
101-0601-51420-???-323	323 - Public Notices	5,000	6,000	(1,000)	-16.67%	Using posting instead of publishing
101-0601-51420-???-325	325 - Dues & Subscriptions	0	0	0	0.00%	
101-0601-51420-???-328	328 - Dues	175	125	50	+40.00%	WCCA dues went up for 2026



Department Operating Budget Narrative

101-0601-51420-???-331	331 - Mileage	300	300	0	0.00%	
101-0601-51420-???-332	332 - Meals	0	0	0	0.00%	
101-0601-51420-???-333	333 - Lodging / Hotels	1,000	900	100	+11.11%	
101-0601-51420-???-336	336 - Parking	0	0	0	0.00%	
101-0601-51420-???-511	511 - Insurance-Liability	2,672	3,129	(457)	-14.60%	
101-0601-51420-???-520	520 - Premiums on Surety Bonds	1,750	1,750	0	0.00%	
101-0601-51420-???-531	531 - Rent-Interdepartment	37,660	37,660	0	0.00%	Includes new CB and Committee Rooms
101-0601-51420-???-814	814 - Computers & Printers	0	0	0	0.00%	

0602 - County Clerk-Postage Meter

Expense / Expenditure

0602-51424 - Postage Meter

101-0602-51424-???-311	311 - Office Supplies	2,200	2,200	0	0.00%	
101-0602-51424-???-313	313 - Postage	6,200	6,200	0	0.00%	
101-0602-51424-???-535	535 - Leases-Equipment	6,000	6,000	0	0.00%	

0603 - County Clerk-Elections

Revenue / Funding Source

0603-46141 - Public Chrgs-Court Fees/Costs

101-0603-46141-???-000	46-000 - Public Charges for Services	5,375	6,375	(1,000)	-15.69%	Not charging out for modem costs due to state pricing
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Expense / Expenditure

0603-51440 - Elections

101-0603-51440-???-101	101 - Wages-Permanent	800	800	0	0.00%	
101-0603-51440-???-119	119 - In or Out Call Pay	800	400	400	+100.00%	4 election year
101-0603-51440-???-120	120 - FICA	31	31	0	0.00%	
101-0603-51440-???-172	172 - Training / Conference / CPE	125	125	0	0.00%	
101-0603-51440-???-311	311 - Office Supplies	7,000	4,500	2,500	+55.56%	4 election year
101-0603-51440-???-312	312 - Copy Expense	250	250	0	0.00%	
101-0603-51440-???-313	313 - Postage	100	100	0	0.00%	
101-0603-51440-???-321	321 - Publications	45,000	40,000	5,000	+12.50%	This number is about 1/2 of what it would have been without self
101-0603-51440-???-323	323 - Public Notices	14,000	7,000	7,000	+100.00%	
101-0603-51440-???-331	331 - Mileage	500	500	0	0.00%	
101-0603-51440-???-344	344 - Operating Supplies & Expense	0	0	0	0.00%	
101-0603-51440-???-350	350 - Repair & Maintenance Supplies	43,000	14,000	29,000	+207.14%	Self programming charge
101-0603-51440-???-810	810 - Capital Equipment	0	0	0	0.00%	

0604 - County Clerk-Info & Comm

Expense / Expenditure

0604-51453 - Information & Communication

101-0604-51453-???-221	221 - Utility Service-Cellphone / Telephone	0	0	0	0.00%	
101-0604-51453-???-314	314 - UPS Charges	0	0	0	0.00%	

0605 - Committees & Commissions

Expense / Expenditure

0605-51120 - Committees & Commissions

101-0605-51120-???-101	101 - Wages-Permanent	133,282	123,282	10,000	+8.11%	
101-0605-51120-???-120	120 - FICA	10,196	9,431	765	+8.11%	



Department Operating Budget Narrative

101-0605-51120-???-132	132 - Post Employment Benefits	0	0	0	0.00%	
101-0605-51120-???-160	160 - Worker's Compensation	89	97	(8)	-8.31%	
101-0605-51120-???-172	172 - Training / Conference / CPE	4,500	3,500	1,000	+28.57%	CB Supervisors LOVE to attend meetings. LOT of them.
101-0605-51120-???-214	214 - Prof Serv-Printing	500	500	0	0.00%	
101-0605-51120-???-221	221 - Utility Service-Cellphone / Telephone	250	250	0	0.00%	
101-0605-51120-???-230	230 - R/M Serv-PC Replacement	2,660	2,660	0	0.00%	
101-0605-51120-???-312	312 - Copy Expense	200	200	0	0.00%	
101-0605-51120-???-313	313 - Postage	100	100	0	0.00%	
101-0605-51120-???-325	325 - Dues & Subscriptions	18,000	18,000	0	0.00%	
101-0605-51120-???-331	331 - Mileage	30,000	30,000	0	0.00%	
101-0605-51120-???-332	332 - Meals	300	200	100	+50.00%	Increase in usage and amounts
101-0605-51120-???-333	333 - Lodging / Hotels	5,000	3,500	1,500	+42.86%	Costs and usage increasing
101-0605-51120-???-336	336 - Parking	0	0	0	0.00%	
101-0605-51120-???-341	341 - Operating Supplies & Expense	2,500	2,500	0	0.00%	

Total 06 - County Clerk	613,487	553,002	60,484	+10.94%
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Department Operating Budget Summary

2026 Budget Summary								
Department: 06 - County Clerk	0601 - County Clerk-Administration	0602 - County Clerk-Postage Meter	0603 - County Clerk-Elections	0605 - Committees & Commissions	2026 Total	Change %	Change \$	2025 Budget
Revenue / Funding Source								
44 - Licenses and Permits	19,700				19,700	0.00%	0	19,700
46 - Public Charges for Services	36,900		5,375		42,275	+10.45%	4,000	38,275
47 - Intergov. Charges for Services	0				0	0.00%	0	0
Revenue / Funding Source Total	56,600		5,375		61,975	+6.90%	4,000	57,975
Expense / Expenditure								
100 - Personnel Services	278,541		1,756	148,068	428,364	+5.18%	21,091	407,273
200 - Contractual Services	6,980			3,410	10,390	-7.15%	(800)	11,190
300 - Supplies and Expense	14,275	8,400	109,850	56,100	188,625	+31.01%	44,650	143,975
500 - Fixed Charges	42,082	6,000			48,082	-0.94%	(457)	48,539
Expense / Expenditure Total	341,878	14,400	111,606	207,578	675,462	+10.55%	64,484	610,977
Beginning Carryover	0	0	258,824	0	258,824	21,496	9.06%	237,328
Ending Carryover	0	0	227,593	0	227,593	(23,404)	-9.32%	250,997
06 - County Clerk Total	285,278	14,400	75,000	207,578	582,256	+2.75%	15,584	566,671

2025 Budget Summary					
Department: 06 - County Clerk	0601 - County Clerk-Administration	0602 - County Clerk-Postage Meter	0603 - County Clerk-Elections	0605 - Committees & Commissions	2025 Budget
Revenue / Funding Source					
44 - Licenses and Permits	19,700				19,700
46 - Public Charges for Services	31,900		6,375		38,275
47 - Intergov. Charges for Services	0				0
Revenue / Funding Source Total	51,600		6,375		57,975
Expense / Expenditure					
100 - Personnel Services	269,606		1,356	136,311	407,273
200 - Contractual Services	7,780			3,410	11,190
300 - Supplies and Expense	14,725	8,400	66,350	54,500	143,975
500 - Fixed Charges	42,539	6,000			48,539
Expense / Expenditure Total	334,650	14,400	67,706	194,221	610,977
Beginning Carryover	0	0	237,328	0	237,328
Ending Carryover	0	0	250,997	0	250,997
06 - County Clerk Total	283,050	14,400	75,000	194,221	566,671



Department Operating Budget Detail

With Previous Year Comparison and Annual Estimate

	2026 Budget	% Change	2025 Budget	2025 Actual	2025 Estimate
06 - County Clerk					
0601 - County Clerk-Administration					
<u>Revenue / Funding Source</u>					
0601-44200 - DNR & Marriage License Fees					
44 - Licenses and Permits	18,700	0.00%	18,700	11,495	18,700
44-000 - Licenses and Permits	18,700	0.00%	18,700	11,495	18,700
0601-44200 - DNR & Marriage License Fees Total	18,700	0.00%	18,700	11,495	18,700
0601-44201 - Dog License Fund					
44 - Licenses and Permits	1,000	0.00%	1,000	0	1,000
44-000 - Licenses and Permits	1,000	0.00%	1,000	0	1,000
0601-44201 - Dog License Fund Total	1,000	0.00%	1,000	0	1,000
0601-46110 - Public Chgs-Passports					
46 - Public Charges for Services	30,000	+20.00%	25,000	23,775	30,000
46-000 - Public Charges for Services	30,000	+20.00%	25,000	23,775	30,000
0601-46110 - Public Chgs-Passports Total	30,000	+20.00%	25,000	23,775	30,000
0601-46191 - Public Charges - Marriage License					
46 - Public Charges for Services	6,800	0.00%	6,800	4,160	6,800
46-000 - Public Charges for Services	6,800	0.00%	6,800	4,160	6,800
0601-46191 - Public Charges - Marriage License Total	6,800	0.00%	6,800	4,160	6,800
0601-46192 - Temporary License Service					
46 - Public Charges for Services	0	0.00%	0	0	0
46-000 - Public Charges for Services	0	0.00%	0	0	0
0601-46192 - Temporary License Service Total	0	0.00%	0	0	0
0601-46194 - Clerk Copy Fees					
46 - Public Charges for Services	100	0.00%	100	83	100
46-000 - Public Charges for Services	100	0.00%	100	83	100
0601-46194 - Clerk Copy Fees Total	100	0.00%	100	83	100
0601-47330 - Local Gov't Charges					
47 - Intergov. Charges for Services	0	0.00%	0	0	
47-000 - Intergovernmental Charges for Services	0	0.00%	0	0	
0601-47330 - Local Gov't Charges Total	0	0.00%	0	0	
Revenue / Funding Source Total	56,600	+9.69%	51,600	39,513	56,600
<u>Expense / Expenditure</u>					
0601-51420 - County Clerk					
100 - Personnel Services	278,541	+3.31%	269,606	153,201	263,982
101 - Wages-Permanent	170,978	+5.12%	162,655	99,259	178,929
107 - Sick Leave	8,610	+4.77%	8,218	1,736	1,736
108 - Vacation	8,926	-24.35%	11,799	4,078	3,962
109 - Holiday	7,135	+4.77%	6,811	1,532	1,531



Department Operating Budget Detail

With Previous Year Comparison and Annual Estimate

	2026 Budget	% Change	2025 Budget	2025 Actual	2025 Estimate
120 - FICA	14,967	+3.25%	14,495	7,634	13,828
130 - Health Insurance	51,422	+6.14%	48,447	29,814	48,447
132 - Post Employment Benefits	0	-100.00%	1,180	214	214
133 - Vision Insurance	102	-1.27%	104	69	104
134 - Dental Insurance	1,337	-22.90%	1,734	1,131	1,734
140 - Life Insurance	45	0.00%	45	22	45
151 - Retirement	14,087	+6.97%	13,169	7,378	12,902
160 - Worker's Compensation	131	-12.43%	150	84	150
172 - Training / Conference / CPE	800	0.00%	800	250	400
200 - Contractual Services	6,980	-10.28%	7,780	3,332	5,120
214 - Prof Serv-Printing	2,000	-33.33%	3,000	690	1,000
219 - Prof Serv-Other	1,000	0.00%	1,000	240	240
221 - Utility Service-Cellphone / Telephone	2,400	+9.09%	2,200	1,349	2,300
230 - R/M Serv-PC Replacement	1,580	0.00%	1,580	1,053	1,580
300 - Supplies and Expense	14,275	-3.06%	14,725	7,956	14,225
311 - Office Supplies	3,000	0.00%	3,000	3,654	5,000
312 - Copy Expense	300	0.00%	300	76	300
313 - Postage	4,500	+9.76%	4,100	2,096	4,100
323 - Public Notices	5,000	-16.67%	6,000	1,660	3,500
325 - Dues & Subscriptions	0	0.00%	0	0	
328 - Dues	175	+40.00%	125	125	125
331 - Mileage	300	0.00%	300	0	300
332 - Meals	0	0.00%	0	0	
333 - Lodging / Hotels	1,000	+11.11%	900	345	900
336 - Parking	0	0.00%	0	0	
500 - Fixed Charges	42,082	-1.07%	42,539	28,698	42,294
511 - Insurance-Liability	2,672	-14.60%	3,129	2,086	3,129
520 - Premiums on Surety Bonds	1,750	0.00%	1,750	1,505	1,505
531 - Rent-Interdepartment	37,660	0.00%	37,660	25,107	37,660
800 - Capital Outlay	0	0.00%	0	0	
814 - Computers & Printers	0	0.00%	0	0	
0601-51420 - County Clerk Total	341,878	+2.16%	334,650	193,188	325,621
Expense / Expenditure Total	341,878	+2.16%	334,650	193,188	325,621
0601 - County Clerk-Administration Total	285,278	+0.79%	283,050	153,675	269,021
0602 - County Clerk-Postage Meter					
<u>Expense / Expenditure</u>					
0602-51424 - Postage Meter					
300 - Supplies and Expense	8,400	0.00%	8,400	5,060	8,400
311 - Office Supplies	2,200	0.00%	2,200	1,099	2,200
313 - Postage	6,200	0.00%	6,200	3,962	6,200
500 - Fixed Charges	6,000	0.00%	6,000	4,490	6,000



Department Operating Budget Detail

With Previous Year Comparison and Annual Estimate

	2026 Budget	% Change	2025 Budget	2025 Actual	2025 Estimate
535 - Leases-Equipment	6,000	0.00%	6,000	4,490	6,000
0602-51424 - Postage Meter Total	14,400	0.00%	14,400	9,550	14,400
Expense / Expenditure Total	14,400	0.00%	14,400	9,550	14,400
0602 - County Clerk-Postage Meter Total	14,400	0.00%	14,400	9,550	14,400

0603 - County Clerk-Elections

Revenue / Funding Source

0603-46141 - Public Chrsgs-Court Fees/Costs					
46 - Public Charges for Services	5,375	-15.69%	6,375	0	6,375
46-000 - Public Charges for Services	5,375	-15.69%	6,375	0	6,375
0603-46141 - Public Chrsgs-Court Fees/Costs Total	5,375	-15.69%	6,375	0	6,375
Revenue / Funding Source Total	5,375	-15.69%	6,375	0	6,375

Expense / Expenditure

0603-51440 - Elections					
100 - Personnel Services	1,756	+29.50%	1,356	422	422
101 - Wages-Permanent	800	0.00%	800	213	213
119 - In or Out Call Pay	800	+100.00%	400	100	100
120 - FICA	31	0.00%	31	14	14
172 - Training / Conference / CPE	125	0.00%	125	95	95
300 - Supplies and Expense	109,850	+65.56%	66,350	57,574	64,458
311 - Office Supplies	7,000	+55.56%	4,500	2,979	4,500
312 - Copy Expense	250	0.00%	250	41	250
313 - Postage	100	0.00%	100	1	100
321 - Publications	45,000	+12.50%	40,000	40,541	40,541
323 - Public Notices	14,000	+100.00%	7,000	4,164	5,000
331 - Mileage	500	0.00%	500	55	55
344 - Operating Supplies & Expense	0	0.00%	0	20	12
350 - Repair & Maintenance Supplies	43,000	+207.14%	14,000	9,774	14,000
800 - Capital Outlay	0	0.00%	0	0	0
810 - Capital Equipment	0	0.00%	0	0	0
0603-51440 - Elections Total	111,606	+64.84%	67,706	57,995	64,880
Expense / Expenditure Total	111,606	+64.84%	67,706	57,995	64,880
0603 - County Clerk-Elections Total	106,231	+73.21%	61,331	57,995	58,505

0604 - County Clerk-Info & Comm

Expense / Expenditure

0604-51453 - Information & Communication					
200 - Contractual Services	0	0.00%	0	0	
221 - Utility Service-Cellphone / Telephone	0	0.00%	0	0	
300 - Supplies and Expense	0	0.00%	0	0	



Department Operating Budget Detail

With Previous Year Comparison and Annual Estimate

	2026 Budget	% Change	2025 Budget	2025 Actual	2025 Estimate
314 - UPS Charges	0	0.00%	0	0	
0604-51453 - Information & Communication Total	0	0.00%	0	0	
Expense / Expenditure Total	0	0.00%	0	0	
0604 - County Clerk-Info & Comm Total	0	0.00%	0	0	
0605 - Committees & Commissions					
<u>Expense / Expenditure</u>					
0605-51120 - Committees & Commissions					
100 - Personnel Services	148,068	+8.63%	136,311	76,040	136,810
101 - Wages-Permanent	133,282	+8.11%	123,282	67,164	123,282
120 - FICA	10,196	+8.11%	9,431	5,138	9,431
132 - Post Employment Benefits	0	0.00%	0	0	
160 - Worker's Compensation	89	-8.31%	97	54	97
172 - Training / Conference / CPE	4,500	+28.57%	3,500	3,684	4,000
200 - Contractual Services	3,410	0.00%	3,410	1,885	2,910
214 - Prof Serv-Printing	500	0.00%	500	0	
221 - Utility Service-Cellphone / Telephone	250	0.00%	250	111	250
230 - R/M Serv-PC Replacement	2,660	0.00%	2,660	1,773	2,660
300 - Supplies and Expense	56,100	+2.94%	54,500	34,594	54,300
312 - Copy Expense	200	0.00%	200	89	200
313 - Postage	100	0.00%	100	0	100
325 - Dues & Subscriptions	18,000	0.00%	18,000	13,267	15,000
331 - Mileage	30,000	0.00%	30,000	14,305	30,000
332 - Meals	300	+50.00%	200	283	300
333 - Lodging / Hotels	5,000	+42.86%	3,500	5,290	6,000
336 - Parking	0	0.00%	0	199	200
341 - Operating Supplies & Expense	2,500	0.00%	2,500	1,161	2,500
0605-51120 - Committees & Commissions Total	207,578	+6.88%	194,221	112,519	194,020
Expense / Expenditure Total	207,578	+6.88%	194,221	112,519	194,020
0605 - Committees & Commissions Total	207,578	+6.88%	194,221	112,519	194,020
06 - County Clerk Total	613,487	+10.94%	553,002	333,739	535,946

Operating Position Cost Summary

Report data returned based on the user's security permissions.

Fiscal Year

2026

Forecast Year

2026

Department or Sub-Department

06 - County Clerk

Position	Pay Grade	Alloc. %	Salary	Modifiers	Premiums	Total	Hours	Premium Hours	FTE
06 - County Clerk									
0601 - County Clerk-Administration									
0601-51420 - County Clerk									
(Unassigned)									
1301-County Clerk		100.00	93,267	33,012	-	126,280	2,080	-	1.00
1302-Chief Deputy County Clerk	Grade G	100.00	60,882	28,130	-	89,012	2,080	-	1.00
1303-Deputy County Clerk/Program Assistant	Grade F	80.00	41,500	20,949	-	62,449	1,664	-	0.80
Total (Unassigned)			195,649	82,092	-	277,741	5,824	-	2.80
Total 0601-51420 - County Clerk			195,649	82,092	-	277,741	5,824	-	2.80
Total 0601 - County Clerk-Administration			195,649	82,092	-	277,741	5,824	-	2.80
0603 - County Clerk-Elections			280	-	520	800	11	-	0.01
0605 - Committees & Commissions			77,205	5,958	60,405	143,568	40,040	-	19.25
Total 06 - County Clerk			273,134	88,049	60,925	422,108	45,875	-	22.06
Grand Total			273,134	88,049	60,925	422,108	45,875	-	22.06

TREASURER'S MISSION STATEMENT

MISSION STATEMENT

The Wood County Treasurer's Office is dedicated to courteously providing the highest level of customer service, in an efficient, consistent, and professional manner by fulfilling its statutory duty to, and on behalf of, the taxpayers of Wood County.



Department Operating Budget Detail

With Previous Year Comparison and Annual Estimate

	2026 Budget	% Change	2025 Budget	2025 Actual	2025 Estimate
28 - Treasurer					
2801 - Treasurer					
<u>Revenue / Funding Source</u>					
2801-41120 - Tax Increments					
41 - Taxes	0	0.00%	0	0	178,359
2801-41120 - Tax Increments Total	0	0.00%	0	0	178,359
2801-41150 - Forest Cropland/Managed Forest					
41 - Taxes	98,343	+56.10%	63,000	77,039	92,050
2801-41150 - Forest Cropland/Managed Forest Total	98,343	+56.10%	63,000	77,039	92,050
2801-41800 - Interest & Penalties on Taxes					
41 - Taxes	317,800	0.00%	317,800	174,679	317,800
2801-41800 - Interest & Penalties on Taxes Total	317,800	0.00%	317,800	174,679	317,800
2801-43640 - Cty Share Managed Forest Lands					
43 - Intergovernmental Revenues	20,000	0.00%	20,000	0	20,000
2801-43640 - Cty Share Managed Forest Lands Total	20,000	0.00%	20,000	0	20,000
2801-46121 - Treas Fees-Redemption Notices					
46 - Public Charges for Services	6,000	0.00%	6,000	6,581	6,800
2801-46121 - Treas Fees-Redemption Notices Total	6,000	0.00%	6,000	6,581	6,800
2801-46122 - Public Chgs-Property Conversio					
46 - Public Charges for Services	1,000	0.00%	1,000	4,305	4,305
2801-46122 - Public Chgs-Property Conversio Total	1,000	0.00%	1,000	4,305	4,305
2801-46194 - Copy Fees					
46 - Public Charges for Services	0	0.00%	0	0	
2801-46194 - Copy Fees Total	0	0.00%	0	0	
2801-48300 - Property Sales					
48 - Miscellaneous Revenues	7,500	0.00%	7,500	(19,453)	(20,000)
2801-48300 - Property Sales Total	7,500	0.00%	7,500	(19,453)	(20,000)
2801-48900 - Miscellaneous Revenue					
48 - Miscellaneous Revenues	200	0.00%	200	1,140	1,200
2801-48900 - Miscellaneous Revenue Total	200	0.00%	200	1,140	1,200
Revenue / Funding Source Total	450,843	+8.51%	415,500	244,291	600,514
<u>Expense / Expenditure</u>					
2801-51520 - Treasurer					
100 - Personnel Services	311,410	+5.30%	295,734	187,290	295,907
200 - Contractual Services	69,113	+30.48%	52,970	47,764	53,373
300 - Supplies and Expense	33,300	+11.74%	29,800	16,372	28,330
500 - Fixed Charges	36,520	-0.15%	36,574	24,383	36,574
2801-51520 - Treasurer Total	450,343	+8.50%	415,078	275,809	414,184
Expense / Expenditure Total	450,343	+8.50%	415,078	275,809	414,184



Department Operating Budget Detail

With Previous Year Comparison and Annual Estimate

	2026 Budget	% Change	2025 Budget	2025 Actual	2025 Estimate
2801 - Treasurer Total	(500)	-18.59%	(422)	31,519	(186,330)
28 - Treasurer Total	(500)	-18.59%	(422)	31,519	(186,330)



Department Operating Budget Narrative

Account Number	Description	2026 Requested	2025 Budget	Difference		Change Justification 10% or greater change
				Amount	%	
28 - Treasurer						
2801 - Treasurer						
Revenue / Funding Source						
2801-41120 - Tax Increments						
101-2801-41120-???-000	41-000 - Taxes	0	0	0	0.00%	
2801-41150 - Forest Cropland/Managed Forest						
101-2801-41150-???-000	41-000 - Taxes	98,343	63,000	35,343	+56.10%	Changes yearly do to withdrawal activity
2801-41800 - Interest & Penalties on Taxes						
101-2801-41800-???-000	41-000 - Taxes	317,800	317,800	0	0.00%	
2801-43640 - Cty Share Managed Forest Lands						
101-2801-43640-???-000	43-000 - Intergovernmental Revenues	20,000	20,000	0	0.00%	
2801-46121 - Treas Fees-Redemption Notices						
101-2801-46121-???-000	46-000 - Public Charges for Services	6,000	6,000	0	0.00%	
2801-46122 - Public Chgs-Property Conversio						
101-2801-46122-???-000	46-000 - Public Charges for Services	1,000	1,000	0	0.00%	
2801-46194 - Copy Fees						
101-2801-46194-???-000	46-000 - Public Charges for Services	0	0	0	0.00%	
2801-48300 - Property Sales						
101-2801-48300-???-000	48-000 - Miscellaneous Revenues	7,500	7,500	0	0.00%	
2801-48900 - Miscellaneous Revenue						
101-2801-48900-???-000	48-000 - Miscellaneous Revenues	200	200	0	0.00%	



Department Operating Budget Narrative

Expense / Expenditure

2801-51520 - Treasurer

101-2801-51520-???-101	101 - Wages-Permanent	201,643	189,367	12,276	+6.48%	
101-2801-51520-???-107	107 - Sick Leave	5,864	5,446	418	+7.67%	
101-2801-51520-???-108	108 - Vacation	7,260	9,027	(1,767)	-19.58%	Employee Retired
101-2801-51520-???-109	109 - Holiday	4,860	4,514	346	+7.67%	
101-2801-51520-???-110	110 - Funeral/Jury/Other	0	0	0	0.00%	
101-2801-51520-???-120	120 - FICA	16,801	15,939	862	+5.41%	
101-2801-51520-???-130	130 - Health Insurance	55,095	52,470	2,625	+5.00%	
101-2801-51520-???-132	132 - Post Employment Benefits	1,248	2,347	(1,099)	-46.83%	Employee Retired
101-2801-51520-???-133	133 - Vision Insurance	155	155	0	0.00%	
101-2801-51520-???-134	134 - Dental Insurance	1,577	1,179	399	+33.81%	New Employee
101-2801-51520-???-140	140 - Life Insurance	45	45	0	0.00%	
101-2801-51520-???-151	151 - Retirement	15,813	14,481	1,333	+9.20%	
101-2801-51520-???-160	160 - Worker's Compensation	147	165	(17)	-10.60%	Per Safety & Risk Management
101-2801-51520-???-172	172 - Training / Conference / CPE	900	600	300	+50.00%	Registrations going up
101-2801-51520-???-214	214 - Prof Serv-Printing	7,000	7,000	0	0.00%	
101-2801-51520-???-215	215 - Prof Serv-Other	19,700	19,700	0	0.00%	
101-2801-51520-???-219	219 - Prof Serv-Other	1,000	1,000	0	0.00%	
101-2801-51520-???-221	221 - Utility Service-Cellphone / Telephone	2,000	2,000	0	0.00%	
101-2801-51520-???-230	230 - R/M Serv-PC Replacement	1,640	1,670	(30)	-1.80%	
101-2801-51520-???-236	236 - R/M Serv-Lic Agreem-Software	37,573	21,400	16,173	+75.57%	Software program increase
101-2801-51520-???-243	243 - R/M Serv Other-Equipment	200	200	0	0.00%	
101-2801-51520-???-310	310 - Debit Cards	500	500	0	0.00%	
101-2801-51520-???-311	311 - Office Supplies	3,000	3,000	0	0.00%	
101-2801-51520-???-312	312 - Copy Expense	2,000	2,000	0	0.00%	
101-2801-51520-???-313	313 - Postage	21,000	17,000	4,000	+23.53%	Postage cost increase



Department Operating Budget Narrative

101-2801-51520-???-323	323 - Public Notices	500	500	0	0.00%	
101-2801-51520-???-328	328 - Dues	500	500	0	0.00%	
101-2801-51520-???-331	331 - Mileage	1,800	1,800	0	0.00%	
101-2801-51520-???-332	332 - Meals	500	500	0	0.00%	
101-2801-51520-???-333	333 - Lodging / Hotels	1,500	1,500	0	0.00%	
101-2801-51520-???-341	341 - Operating Supplies & Expense	2,000	2,500	(500)	-20.00%	Removed expense
101-2801-51520-???-511	511 - Insurance-Liability	2,656	2,710	(54)	-1.99%	
101-2801-51520-???-531	531 - Rent-Interdepartment	33,864	33,864	0	0.00%	
101-2801-51520-???-560	560 - Illegal Taxes & Refunds	0	0	0	0.00%	
101-2801-51520-???-561	561 - Delinq Property Chargebacks	0	0	0	0.00%	

Total 28 - Treasurer	(500)	(422)	(78)	-18.59%	
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Department Operating Budget Summary

2026 Budget Summary					
Department: 28 - Treasurer	2801 - Treasurer	2026 Total	Change %	Change \$	2025 Budget
Revenue / Funding Source					
41 - Taxes	416,143	416,143	+9.28%	35,343	380,800
43 - Intergovernmental Revenues	20,000	20,000	0.00%	0	20,000
46 - Public Charges for Services	7,000	7,000	0.00%	0	7,000
48 - Miscellaneous Revenues	7,700	7,700	0.00%	0	7,700
Total Operating Revenues	450,843	450,843	+8.51%	35,343	415,500
Revenue / Funding Source Total	450,843	450,843	+8.51%	35,343	415,500
Expense / Expenditure					
100 - Personnel Services	311,410	311,410	+5.30%	15,676	295,734
200 - Contractual Services	69,113	69,113	+30.48%	16,143	52,970
300 - Supplies and Expense	33,300	33,300	+11.74%	3,500	29,800
500 - Fixed Charges	36,520	36,520	-0.15%	(54)	36,574
Total Operating Expenditures	450,343	450,343	+8.50%	35,265	415,078
Expense / Expenditure Total	450,343	450,343	+8.50%	35,265	415,078
Beginning Carryover					
Ending Carryover					
28 - Treasurer Total	(500)	(500)	-18.59%	(78)	(422)



Department Operating Budget Summary

Department: 28 - Treasurer	2025 Budget Summary	
	2801 - Treasurer	2025 Budget
Revenue / Funding Source		
41 - Taxes	380,800	380,800
43 - Intergovernmental Revenues	20,000	20,000
46 - Public Charges for Services	7,000	7,000
48 - Miscellaneous Revenues	7,700	7,700
Total Operating Revenues	415,500	415,500
Revenue / Funding Source Total	415,500	415,500
Expense / Expenditure		
100 - Personnel Services	295,734	295,734
200 - Contractual Services	52,970	52,970
300 - Supplies and Expense	29,800	29,800
500 - Fixed Charges	36,574	36,574
Total Operating Expenditures	415,078	415,078
Expense / Expenditure Total	415,078	415,078
Beginning Carryover		
Ending Carryover		
28 - Treasurer Total	(422)	(422)

Operating Position Cost Summary

Report data returned based on the user's security permissions.

Fiscal Year2026

Forecast Year2026

Department or Sub-Department2801 - Treasurer

Position	Pay Grade	Step	Alloc. %	Salary	Modifiers	Premiums	Total	Hours	Premium Hours	FTE
28 - Treasurer										
2801 - Treasurer										
2801-51520 - Treasurer										
(Unassigned)										
3401-Treasurer (3401-10316): HEATHER GEHRT (10316)		Salaried	100.00	93,267	33,039	-	126,306	2,080	-	1.00
3402-Deputy Treasurer (3402-12181): CHERYL KROHN (12181)	Grade G	Step 5	100.00	62,400	29,202	-	91,602	2,080	-	1.00
3404-Real Property Lister (3404-13725): ANDREW JENNINGS (1	Grade G	Step 6	100.00	63,960	28,641	-	92,601	2,080	-	1.00
Total (Unassigned)				219,627	90,882	-	310,510	6,240	-	3.00
Total 2801-51520 - Treasurer				219,627	90,882	-	310,510	6,240	-	3.00
Total 2801 - Treasurer				219,627	90,882	-	310,510	6,240	-	3.00
Total 28 - Treasurer				219,627	90,882	-	310,510	6,240	-	3.00
Grand Total				219,627	90,882	-	310,510	6,240	-	3.00



RESOLUTION#

DATE

September 16, 2025

Effective

Date

September 16, 2025

Page 1 of 1

Introduced by

Operations Committee

Motion:	Adopted:	<input type="checkbox"/>
1 st	Lost:	<input type="checkbox"/>
2 nd	Tabled:	<input type="checkbox"/>
No: _____	Yes: _____	Absent: _____
Number of votes required:		
<input checked="" type="checkbox"/> Majority	<input type="checkbox"/> Two-thirds	
Reviewed by: _____, Corp Counsel		
Reviewed by: _____, Finance Dir.		

INTENT & SYNOPSIS: Authorize the sale of tax deed property back to former owner.

FISCAL NOTE: Paid Amount \$5,460.60

WHEREAS, by Resolution No. 25-7-4, the Wood County Board of Supervisors authorized the taking of a tax deed on parcel number 34-03133, more particularly described as:

Lot 14 and the West half of Lot 15, Block 9, Lyon Park Addition to the City of Wisconsin Rapids, Wood County, Wisconsin.

WHEREAS, Wood County Ordinance 904 and Wis. Stat. § 75.35(3) authorizes Wood County to sell tax deed property back to the former owner upon payment of all taxes, interest, fees, and special charges and assessments,

WHEREAS, it is beneficial for Wood County to sell to the former owner of this property because the funds received on August 8, 2025 will compensate the County in full for the amounts due and owing,

NOW THEREFORE BE IT RESOLVED, that the Wood County Board of Supervisors authorize the County Clerk to sell the above referenced property back to the former owner by Quit Claim Deed.

		NO	YES	A
1	Schulz, W			
2	Rozar, D			
3	Buttke, T			
4	Perlock, R			
5	Hovendick, T			
6	Breu, A			
7	Voight, W			
8	Hahn, J			
9	Brehm, S			
10	Thao, L			
11	Penzkover, J			
12	Valenstein, L			
13	Hokamp, J			
14	Polach, D			
15	Clendenning, B			
16	Pliml, L			
17	Zurfluh, J			
18	Hamilton, B			
19	Leichtnam, B			

Adopted by the County Board of Wood County, September 16, 2025

County Clerk

County Board Chairman



Rating Action: Moody's Ratings assigns Aa2 to Wood County, WI's GO notes

25 Aug 2025

New York, August 25, 2025 -- Moody's Ratings (Moody's) has assigned a Aa2 rating to Wood County, WI's General Obligation Promissory Notes, with an expected par amount of about \$4.5 million. We maintain the county's outstanding Aa2 issuer and general obligation unlimited tax (GOULT) ratings. Following the sale, the county will have about \$115 million in debt outstanding.

RATINGS RATIONALE

The Aa2 issuer rating reflects the county's moderately sized tax base in central Wisconsin that is anchored by the Marshfield Clinic. Resident incomes are average at about 95% of the US and full value per capita is nearly \$120,000. The financial position is strong with the available fund balance ratio that will likely continue exceeding 50% because of growing tax revenue and prudent budget management. The county has modest enterprise risk associated with a nursing home and mental health facility. The long-term liabilities ratio is moderate at nearly 160% of revenue and is expected to remain slightly higher than peers because of future borrowing plans.

The Aa2 GOULT rating is equivalent to the Aa2 issuer rating given the county's full faith and credit pledge and authorization to levy a dedicated property tax that is unlimited as to rate or amount.

RATING OUTLOOK

We do not assign outlooks to local government issuers with this amount of debt.

FACTORS THAT COULD LEAD TO AN UPGRADE OF THE RATING

- Substantial economic growth that supports increases in resident incomes and full value per capita to levels on par with higher rated peers above
- An available fund balance ratio consistently above 60%
- A long-term liabilities ratio well below 150%

FACTORS THAT COULD LEAD TO A DOWNGRADE OF THE RATING

- An available fund balance ratio below 40% of revenue
- A long-term liabilities ratio near 250% of revenue

PROFILE

Wood County is located in central Wisconsin and encompasses more than 800 square miles that include the cities of Marshfield, Wisconsin Rapids, Nekoosa, Pittsville, eight villages and 22 towns. The county provides judicial, public safety, health and human services, nursing home, mental healthcare, highway maintenance, parks and recreation, and other services to about 74,000 residents.

METHODOLOGY

The principal methodology used in this rating was US Cities and Counties published in July 2024 and available at <https://ratings.moody.com/rmc-documents/425429>. Alternatively, please see the Rating Methodologies page

on <https://ratings.moodys.com> for a copy of this methodology.

REGULATORY DISCLOSURES

For further specification of Moody's key rating assumptions and sensitivity analysis, see the sections Methodology Assumptions and Sensitivity to Assumptions in the disclosure form. Moody's Rating Symbols and Definitions can be found on <https://ratings.moodys.com/rating-definitions>.

For any affected securities or rated entities receiving direct credit support/credit substitution from another entity or entities subject to a credit rating action (the supporting entity), and whose ratings may change as a result of a credit rating action as to the supporting entity, the associated regulatory disclosures will relate to the supporting entity. Exceptions to this approach may be applicable in certain jurisdictions.

For ratings issued on a program, series, category/class of debt or security, certain regulatory disclosures applicable to each rating of a subsequently issued bond or note of the same series, category/class of debt, or security, or pursuant to a program for which the ratings are derived exclusively from existing ratings, in accordance with Moody's rating practices, can be found in the most recent Credit Rating Announcement related to the same class of Credit Rating.

For provisional ratings, the Credit Rating Announcement provides certain regulatory disclosures in relation to the provisional rating assigned, and in relation to a definitive rating that may be assigned subsequent to the final issuance of the debt, in each case where the transaction structure and terms have not changed prior to the assignment of the definitive rating in a manner that would have affected the rating.

Moody's does not always publish a separate Credit Rating Announcement for each Credit Rating assigned in the Anticipated Ratings Process or Subsequent Ratings Process.

Regulatory disclosures contained in this press release apply to the credit rating and, if applicable, the related rating outlook or rating review.

Please see <https://ratings.moodys.com> for any updates on changes to the lead rating analyst and to the Moody's legal entity that has issued the rating.

Please see the issuer/deal page on <https://ratings.moodys.com> for additional regulatory disclosures for each credit rating.

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Wood County Finance Mission Statement

The mission of the Finance Department is to provide financial stability to the County level of government for the residents of Wood County. In order to achieve this, the Department must be able to provide a comprehensive financial accounting and reporting system for the entire reporting entity. The Department must also be able to provide the support for the annual budget process.

The Finance Department's mission must avail itself to all Federal and State laws and financial reporting requirements established by the Governmental Accounting Standards Board (GASB). The Finance Department must also provide the financial and budgeting activities of Wood County under more specific guidance from the ordinances and resolutions of the County Board of Supervisors.



Department Operating Budget Summary

2026 Budget Summary					
Department: 14 - Finance	1401 - Finance-Administration	2026 Total	Change %	Change \$	2025 Budget
Revenue / Funding Source					
46 - Public Charges for Services	400	400	0.00%	0	400
Revenue / Funding Source Total	400	400	0.00%	0	400
Expense / Expenditure					
100 - Personnel Services	498,172	498,172	+4.50%	21,442	476,730
200 - Contractual Services	96,112	96,112	+6.84%	6,155	89,958
300 - Supplies and Expense	6,735	6,735	+1.51%	100	6,635
500 - Fixed Charges	20,735	20,735	+0.19%	39	20,696
600 - Debt Service		0	0.00%	0	0
Expense / Expenditure Total	621,755	621,755	+4.67%	27,735	594,019
Beginning Carryover	0	0	0.00%	0	0
Ending Carryover	0	0	0.00%	0	0
14 - Finance Total	621,355	621,355	+4.67%	27,735	593,619

2025 Budget Summary		
Department: 14 - Finance	1401 - Finance-Administration	2025 Budget
Revenue / Funding Source		
46 - Public Charges for Services	400	400
Revenue / Funding Source Total	400	400
Expense / Expenditure		
100 - Personnel Services	476,730	476,730
200 - Contractual Services	89,958	89,958
300 - Supplies and Expense	6,635	6,635
500 - Fixed Charges	20,696	20,696
600 - Debt Service		0
Expense / Expenditure Total	594,019	594,019
Beginning Carryover	0	0
Ending Carryover	0	0
14 - Finance Total	593,619	593,619



Department Operating Budget Narrative

Account Number	Description	2026 Requested	2025 Budget	Difference		Change Justification 10% or greater change
				Amount	%	
14 - Finance						
1401 - Finance-Administration						
<u>Revenue / Funding Source</u>						
1401-46196 - Public Charges-Human Resources						
101-1401-46196-???-000	46-000 - Public Charges for Services	400	400	0	0.00%	
<u>Expense / Expenditure</u>						
1401-51510 - Finance						
101-1401-51510-???-101	101 - Wages-Permanent	303,954	294,916	9,038	+3.06%	
101-1401-51510-???-107	107 - Sick Leave	16,805	16,133	672	+4.16%	
101-1401-51510-???-108	108 - Vacation	27,421	23,211	4,210	+18.14%	
101-1401-51510-???-109	109 - Holiday	13,927	13,370	557	+4.16%	
101-1401-51510-???-110	110 - Funeral/Jury/Other	0	0	0	0.00%	
101-1401-51510-???-120	120 - FICA	27,701	26,594	1,107	+4.16%	
101-1401-51510-???-130	130 - Health Insurance	73,460	69,960	3,500	+5.00%	
101-1401-51510-???-132	132 - Post Employment Benefits	3,959	3,188	772	+24.21%	
101-1401-51510-???-133	133 - Vision Insurance	233	129	103	+79.96%	
101-1401-51510-???-134	134 - Dental Insurance	1,337	1,734	(397)	-22.90%	
101-1401-51510-???-140	140 - Life Insurance	60	60	0	0.00%	
101-1401-51510-???-151	151 - Retirement	26,072	24,160	1,911	+7.91%	
101-1401-51510-???-156	156 - Unemployment Compensation	0	0	0	0.00%	
101-1401-51510-???-160	160 - Worker's Compensation	243	275	(32)	-11.66%	
101-1401-51510-???-172	172 - Training / Conference / CPE	3,000	3,000	0	0.00%	
101-1401-51510-???-212	212 - Prof Serv-Accounting	37,355	35,518	1,838	+5.17%	



Department Operating Budget Narrative

101-1401-51510-???-214	214 - Prof Serv-Printing	700	700	0	0.00%
101-1401-51510-???-219	219 - Prof Serv-Other	55,497	51,100	4,397	+8.60%
101-1401-51510-???-221	221 - Utility Service-Cellphone / Telephone	1,000	1,080	(80)	-7.41%
101-1401-51510-???-230	230 - R/M Serv-PC Replacement	1,560	1,560	0	0.00%
101-1401-51510-???-311	311 - Office Supplies	1,300	1,200	100	+8.33%
101-1401-51510-???-312	312 - Copy Expense	700	700	0	0.00%
101-1401-51510-???-313	313 - Postage	2,200	2,200	0	0.00%
101-1401-51510-???-328	328 - Dues	1,410	1,410	0	0.00%
101-1401-51510-???-331	331 - Mileage	500	500	0	0.00%
101-1401-51510-???-332	332 - Meals	75	75	0	0.00%
101-1401-51510-???-333	333 - Lodging / Hotels	400	400	0	0.00%
101-1401-51510-???-336	336 - Parking	50	50	0	0.00%
101-1401-51510-???-341	341 - Operating Supplies & Expense	100	100	0	0.00%
101-1401-51510-???-511	511 - Insurance-Liability	3,215	3,176	39	+1.23%
101-1401-51510-???-531	531 - Rent-Interdepartment	17,520	17,520	0	0.00%

1402 - Finance-Debt Service

Expense / Expenditure

1402-58140 - Principal-Debt Service Finance

301-1402-58140-???-611	611 - Principal - Highway	0	0	0	0.00%
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1402-58240 - Interest - Debt Service Finance

301-1402-58240-???-621	621 - Interest - Highway	0	0	0	0.00%
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Total 14 - Finance	621,355	593,619	27,735	+4.67%
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Department Operating Budget Detail

With Previous Year Comparison and Annual Estimate

	2026 Budget	% Change	2025 Budget	2025 Actual	2025 Estimate
14 - Finance					
1401 - Finance-Administration					
<u>Revenue / Funding Source</u>					
1401-46196 - Public Charges-Human Resources					
46 - Public Charges for Services	400	0.00%	400	66	150
1401-46196 - Public Charges-Human Resources Total	400	0.00%	400	66	150
Revenue / Funding Source Total	400	0.00%	400	66	150
<u>Expense / Expenditure</u>					
1401-51510 - Finance					
100 - Personnel Services	498,172	+4.50%	476,730	303,706	476,589
200 - Contractual Services	96,112	+6.84%	89,958	131,048	89,406
300 - Supplies and Expense	6,735	+1.51%	6,635	3,765	5,659
500 - Fixed Charges	20,735	+0.19%	20,696	13,798	20,696
1401-51510 - Finance Total	621,755	+4.67%	594,019	452,317	592,351
Expense / Expenditure Total	621,755	+4.67%	594,019	452,317	592,351
1401 - Finance-Administration Total	621,355	+4.67%	593,619	452,251	592,201
1402 - Finance-Debt Service					
<u>Expense / Expenditure</u>					
1402-58140 - Principal-Debt Service Finance					
600 - Debt Service	0	0.00%	0	0	
1402-58140 - Principal-Debt Service Finance Total	0	0.00%	0	0	
1402-58240 - Interest - Debt Service Finance					
600 - Debt Service	0	0.00%	0	0	
1402-58240 - Interest - Debt Service Finance Total	0	0.00%	0	0	
Expense / Expenditure Total	0	0.00%	0	0	
1402 - Finance-Debt Service Total	0	0.00%	0	0	
14 - Finance Total	621,355	+4.67%	593,619	452,251	592,201

Operating Position Cost Summary

Fiscal Year2026

Forecast Year2026

Department or Sub-Department14 - Finance

Position	Pay Grade	Alloc. %	Salary	Modifiers	Premiums	Total	Hours	Premium Hours	FTE
14 - Finance									
1401 - Finance-Administration									
1401-51510 - Finance									
(Unassigned)									
1001-Finance Director	Grade R	100.00	127,171	39,946	-	167,117	2,080	-	1.00
1005A-Deputy Finance Dir	Grade M	100.00	98,384	33,802	-	132,186	2,080	-	1.00
1006-Payroll Admin	Grade H	100.00	65,749	28,239	-	93,988	2,080	-	1.00
1007-Accounts Payable Admin	Grade H	100.00	70,803	31,078	-	101,881	2,080	-	1.00
Total (Unassigned)			362,107	133,065	-	495,172	8,320	-	4.00
Total 1401-51510 - Finance			362,107	133,065	-	495,172	8,320	-	4.00
Total 1401 - Finance-Administration			362,107	133,065	-	495,172	8,320	-	4.00
Total 14 - Finance			362,107	133,065	-	495,172	8,320	-	4.00
Grand Total			362,107	133,065	-	495,172	8,320	-	4.00



RESOLUTION#

DATE

September 16, 2025

Effective

Date

Upon passage & posting

Page 1 of 2

Introduced by

Public Safety and Operations Committee

Motion:	Adopted:	<input type="checkbox"/>
1 st	Lost:	<input type="checkbox"/>
2 nd	Tabled:	<input type="checkbox"/>
No: _____	Yes: _____	Absent: _____
Number of votes required:		
<input type="checkbox"/> Majority	<input checked="" type="checkbox"/> Two-thirds	
Reviewed by: _____	NF _____	, Corp Counsel
Reviewed by: _____	PY _____	, Finance Dir.

INTENT & SYNOPSIS: To accept Auburndale School District funding totaling \$60,000 annually for 3 years and create a School Resource Deputy position. (1.0 FTE)

FISCAL NOTE: The remainder of 2025 will be entirely funded by school district funds. County budgeted funds in addition to the \$60,000 annual contribution from Auburndale School District will be used to continue the position. Additional grant funding has been applied for that would support the position for the next 3 years.

Anticipated wages and benefits based on the current collective bargaining agreement with the Wood County Deputy Sheriffs' Association:

	2025
Wages:	\$23,976
Fringe:	\$11,444
Total:	\$35,420
School District funds:	\$60,000
Cost to County	\$0.00

WHEREAS, Wood County Sheriff's Department has a long history of positive relationships with schools throughout the county. Most schools in municipalities with police departments already have school resource officers (SROs) onsite, and

WHEREAS, The Auburndale School District serves approximately 850 students from the village of Auburndale (population 698) and the surrounding rural areas and employs a staff of 100. Auburndale does not have a municipal police department and relies on WCSD for law enforcement activities, and

Adopted by the County Board of Wood County, September 16, 2025

County Clerk

County Board Chairman

WHEREAS, WCSD deputies are a routine presence at Auburndale School District but are dispatched on an as needed basis limiting continuity and opportunities for relationship building with students, families, and staff, and

WHEREAS, Auburndale School District administration has approached WCSD about establishing a School Resource Deputy program, including a financial commitment to the position for the next three years, and

WHEREAS, the Wood County Sheriff's Department is also applying for grant funding to offset wage and benefit costs associated with the position starting in 2026, and

WHEREAS, rule 5.03 of the Wood County Board Of Supervisors states that "an amendment to the budget is required any time the actual costs will exceed the budget function level"

NOW THEREFORE BE IT RESOLVED, to accept Auburndale School District funds and create a Deputy Sheriff position assigned as a School Resource Deputy (1.0 FTE), Department: Sheriff, pay in accordance with the Collective Bargaining Agreement with the Wood County Deputy Sheriffs' Association, and

BE IT FURTHER RESOLVED to amend the Sheriff's Department Traffic-Police budget (52140) for 2025 by appropriating \$60,000 of unanticipated revenue from Auburndale School District funding into the Intergovernmental Revenue account (43529).



Wood County Human Resources

Mission, Vision, and Values

Mission

The Wood County Human Resources Department supports all employees, programs, and departments by providing comprehensive services in a timely, caring, and respectful manner. We collaborate with our organizational leaders to maximize the potential of our employees and successfully recruit, develop, and retain a talented and engaged workforce.

Vision

The Wood County Human Resources Department is a collaborative team of professionals dedicated to:

- Valuing, encouraging, and supporting a diverse workforce,
- Continually improving individual and organizational effectiveness,
- Anticipating and meeting the changing needs of the workforce,
- Championing career and professional growth,
- Guiding and maintaining a healthy, positive, and safe work environment, and
- Enhancing services through innovation and creativity.

Values

The Wood County Human Resources Department values:

- **Honesty, Integrity, and Trust:** We honor our commitments and conduct business in a manner that promotes fairness, respect, honesty, and trust.
- **Teamwork and Collaboration:** We encourage the diversity of thoughts, experiences, and backgrounds and acknowledge participation and partnership in all of our endeavors.
- **Leadership:** We lead by example and advocate equitable treatment in our behaviors, policies, and practices.
- **Diversity and Inclusivity:** We strive to cultivate a diverse workforce and are dedicated to fostering an inclusive environment where everyone is valued and supported to reach their highest potential.
- **Change and Innovation:** We progressively work to foster creativity to support continuous improvement.
- **Quality Results:** We believe in providing excellent service and a safe, productive, and healthy work environment with quality results to those we serve.

To Our Employees

Employees will be provided the same consideration, respect, and caring attitude that they are expected to share externally with every citizen.



Department Operating Budget Detail

With Previous Year Comparison and Annual Estimate

	2026 Budget	% Change	2025 Budget	2025 Actual	2025 Estimate
17 - Human Resources					
1701 - Human Resources					
<u>Revenue / Funding Source</u>					
1701-46196 - Public Charges-Human Resources					
46 - Public Charges for Services	1,423,933	+5.00%	1,356,127	858,560	1,307,000
1701-46196 - Public Charges-Human	1,423,933	+5.00%	1,356,127	858,560	1,307,000
1701-47410 - Local Dept Charges-Gen Govt					
47 - Intergov. Charges for Services	11,019,000	+5.00%	10,494,000	7,019,737	10,736,069
1701-47410 - Local Dept Charges-Gen Govt	11,019,000	+5.00%	10,494,000	7,019,737	10,736,069
1701-47411 - Local Dept Charges-Purchasing					
47 - Intergov. Charges for Services	24,000	0.00%	24,000	16,154	24,000
1701-47411 - Local Dept Charges-	24,000	0.00%	24,000	16,154	24,000
1701-48113 - Unrealized Gain/Loss on Invest					
48 - Miscellaneous Revenues	0	0.00%	0	65,437	50,000
1701-48113 - Unrealized Gain/Loss on	0	0.00%	0	65,437	50,000
1701-48114 - Interest-Investment Revenue					
48 - Miscellaneous Revenues	30,000	0.00%	30,000	36,512	30,000
1701-48114 - Interest-Investment Revenue	30,000	0.00%	30,000	36,512	30,000
1701-48116 - Interest-Health & S125 Plans					
48 - Miscellaneous Revenues	80,000	-20.00%	100,000	61,600	100,000
1701-48116 - Interest-Health & S125 Plans	80,000	-20.00%	100,000	61,600	100,000
1701-48440 - Insurance Recoveries					
48 - Miscellaneous Revenues	788,844	-30.76%	1,139,303	167,614	600,000
1701-48440 - Insurance Recoveries Total	788,844	-30.76%	1,139,303	167,614	600,000
Revenue / Funding Source Total	13,365,777	+1.69%	13,143,430	8,225,615	12,847,069
<u>Expense / Expenditure</u>					
1701-49270 - Transfer from Internal Service					
900 - Other Financing Uses	0	0.00%	0	0	
1701-49270 - Transfer from Internal Service	0	0.00%	0	0	
1701-51430 - Health Fund					
200 - Contractual Services	228,900	+2.35%	223,642	20,908	223,842
300 - Supplies and Expense	10,881,280	+0.60%	10,815,958	7,119,019	10,815,958
500 - Fixed Charges	2,103,896	+7.90%	1,949,830	1,030,795	1,949,830
700 - Grants and Contributions	5,000	-28.57%	7,000	0	5,000
1701-51430 - Health Fund Total	13,219,076	+1.71%	12,996,430	8,170,722	12,994,630
1701-59210 - Transfers to General Fund					
900 - Other Financing Uses	145,256	-0.96%	146,671	0	146,671
1701-59210 - Transfers to General Fund	145,256	-0.96%	146,671	0	146,671
Expense / Expenditure Total	13,364,332	+1.68%	13,143,101	8,170,722	13,141,301
1701 - Human Resources Total	(1,445)	-339.21%	(329)	(54,893)	294,232
1702 - Human Resources-Labor Relations					
<u>Expense / Expenditure</u>					
1702-51433 - Labor Relations					
200 - Contractual Services	30,000	0.00%	30,000	5,760	15,000
1702-51433 - Labor Relations Total	30,000	0.00%	30,000	5,760	15,000
Expense / Expenditure Total	30,000	0.00%	30,000	5,760	15,000
1702 - Human Resources-Labor Relations	30,000	0.00%	30,000	5,760	15,000
1703 - Human Resources-Administration					



Department Operating Budget Detail

With Previous Year Comparison and Annual Estimate

<u>Revenue / Funding Source</u>					
1703-46196 - Public Charges-Human Resources					
46 - Public Charges for Services	0	0.00%	0	19	19
1703-46196 - Public Charges-Human	0	0.00%	0	19	19
1703-48116 - Interest-Health & S125 Plans					
48 - Miscellaneous Revenues	0	0.00%	0	5	5
1703-48116 - Interest-Health & S125 Plans	0	0.00%	0	5	5
Revenue / Funding Source Total	0	0.00%	0	23	23
<u>Expense / Expenditure</u>					
1703-51435 - Personnel					
100 - Personnel Services	483,966	+5.21%	459,986	289,268	460,640
200 - Contractual Services	26,820	+14.37%	23,450	20,732	23,450
300 - Supplies and Expense	36,400	+73.33%	21,000	7,304	18,261
500 - Fixed Charges	15,277	+0.84%	15,150	10,100	15,150
700 - Grants and Contributions	0	0.00%	0	0	
1703-51435 - Personnel Total	562,463	+8.25%	519,587	327,404	517,502
Expense / Expenditure Total	562,463	+8.25%	519,587	327,404	517,502
1703 - Human Resources-Administration Total	562,463	+8.25%	519,587	327,381	517,478
1704 - Human Resources-Programs					
<u>Expense / Expenditure</u>					
1704-47417 - Human Resource Programs					
- Uncategorized Expenses	0	0.00%	0	0	
1704-47417 - Human Resource Programs	0	0.00%	0	0	
1704-51436 - Human Resource Programs					
100 - Personnel Services	200	-98.73%	15,700	3,226	9,200
200 - Contractual Services	9,000	0.00%	9,000	2,513	5,000
300 - Supplies and Expense	6,000	0.00%	6,000	390	6,000
1704-51436 - Human Resource Programs	15,200	-50.49%	30,700	6,129	20,200
Expense / Expenditure Total	15,200	-50.49%	30,700	6,129	20,200
1704 - Human Resources-Programs Total	15,200	-50.49%	30,700	6,129	20,200
1705 - Human Resources-Wellness					
<u>Revenue / Funding Source</u>					
1705-49270 - Transfer from Internal Service					
49 - Other Financing Sources	145,256	-0.96%	146,671	0	146,671
1705-49270 - Transfer from Internal Service	145,256	-0.96%	146,671	0	146,671
Revenue / Funding Source Total	145,256	-0.96%	146,671	0	146,671
<u>Expense / Expenditure</u>					
1705-51431 - Wellness					
100 - Personnel Services	1,520	0.00%	1,520	422	1,520
200 - Contractual Services	120,570	0.00%	120,570	60,139	110,450
300 - Supplies and Expense	21,450	-6.31%	22,895	19,552	19,575
500 - Fixed Charges	1,716	0.00%	1,716	1,144	1,716
1705-51431 - Wellness Total	145,256	-0.98%	146,701	81,257	133,261
Expense / Expenditure Total	145,256	-0.98%	146,701	81,257	133,261
1705 - Human Resources-Wellness Total	0	-100.00%	30	81,257	(13,410)
2302 - Human Resources-Property & Liability Insurance					
<u>Revenue / Funding Source</u>					
2302-47412 - Local Dept Charges-Insurance					
47 - Intergov. Charges for Services	909,402	+12.41%	809,030	539,353	809,030
2302-47412 - Local Dept Charges-Insurance	909,402	+12.41%	809,030	539,353	809,030



Department Operating Budget Detail

With Previous Year Comparison and Annual Estimate

2302-48440 - Insurance Recoveries					
48 - Miscellaneous Revenues	10,000	0.00%	10,000	135,000	135,000
2302-48440 - Insurance Recoveries Total	10,000	0.00%	10,000	135,000	135,000
Revenue / Funding Source Total	919,402	+12.26%	819,030	674,353	944,030
<u>Expense / Expenditure</u>					
2302-51931 - Property & Liability Insurance					
100 - Personnel Services	28,469	+5.22%	27,056	17,035	27,056
200 - Contractual Services	0	0.00%	0	43,009	43,009
300 - Supplies and Expense	0	0.00%	0	0	
500 - Fixed Charges	981,080	+19.63%	820,104	1,160,756	1,248,870
2302-51931 - Property & Liability Insurance	1,009,549	+19.17%	847,160	1,220,799	1,318,935
Expense / Expenditure Total	1,009,549	+19.17%	847,160	1,220,799	1,318,935
2302 - Human Resources-Property & Liability	90,147	+220.46%	28,130	546,446	374,905
2303 - Human Resources-Risk-Workers Comp					
<u>Revenue / Funding Source</u>					
2303-47413 - Local Dept Charges-Gen Govt					
47 - Intergov. Charges for Services	300,000	-14.29%	350,000	220,219	350,000
2303-47413 - Local Dept Charges-Gen Govt	300,000	-14.29%	350,000	220,219	350,000
2303-47417 - WC - CPR Revenue					
47 - Intergov. Charges for Services	0	0.00%	0	0	
2303-47417 - WC - CPR Revenue Total	0	0.00%	0	0	
Revenue / Funding Source Total	300,000	-14.29%	350,000	220,219	350,000
<u>Expense / Expenditure</u>					
2303-51933 - Workers Comp Insurance					
100 - Personnel Services	85,558	+5.21%	81,319	51,244	81,329
200 - Contractual Services	48,580	+8.85%	44,630	1,641	44,630
300 - Supplies and Expense	302,750	0.00%	302,750	67,432	202,750
500 - Fixed Charges	48,940	+9.80%	44,570	44,635	45,449
2303-51933 - Workers Comp Insurance	485,828	+2.65%	473,269	164,953	374,158
Expense / Expenditure Total	485,828	+2.65%	473,269	164,953	374,158
2303 - Human Resources-Risk-Workers Comp	185,828	+50.75%	123,269	(55,267)	24,158
17 - Human Resources Total	882,194	+20.62%	731,387	856,813	1,232,563



Department Operating Budget Narrative

Account Number	Description	2026 Requested	2025 Budget	Difference		Change Justification 10% or greater change
				Amount	%	
17 - Human Resources						
1701 - Human Resources						
Revenue / Funding Source						
1701-46196 - Public Charges-Human						
702-1701-46196-???-000	46-000 - Public Charges for Services	1,423,933	1,356,127	67,806	+5.00%	5% increase to premiums in 2026
1701-47410 - Local Dept Charges-Gen Govt						
702-1701-47410-???-000	47-000 - Intergovernmental Charges for Services	11,019,000	10,494,000	525,000	+5.00%	5% increase to premiums in 2026
1701-47411 - Local Dept Charges-Purchasing						
702-1701-47411-???-000	47-000 - Intergovernmental Charges for Services	24,000	24,000	0	0.00%	
1701-48113 - Unrealized Gain/Loss on Invest						
702-1701-48113-???-000	48-000 - Miscellaneous Revenues	0	0	0	0.00%	
1701-48114 - Interest-Investment Revenue						
702-1701-48114-???-000	48-000 - Miscellaneous Revenues	30,000	30,000	0	0.00%	
1701-48116 - Interest-Health & S125 Plans						
702-1701-48116-???-000	48-000 - Miscellaneous Revenues	80,000	100,000	(20,000)	-20.00%	Decreased Interest Income in 2026
1701-48440 - Insurance Recoveries						
702-1701-48440-???-000	48-000 - Miscellaneous Revenues	788,844	1,139,303	(350,459)	-30.76%	
Expense / Expenditure						
1701-49270 - Transfer from Internal Service						
702-1701-49270-???-911	911 - Transfer to General Fund	0	0	0	0.00%	
1701-51430 - Health Fund						
702-1701-51430-???-218	218 - Prof Serv-Witness Fees	3,400	3,142	258	+8.21%	Increase FTE
702-1701-51430-???-219	219 - Prof Serv-Other	225,500	220,500	5,000	+2.27%	
702-1701-51430-???-340	340 - Operating Supplies & Expense	57,500	57,500	0	0.00%	
702-1701-51430-???-341						
	341 - Operating Supplies & Expense	10,823,780	10,758,458	65,322	+0.61%	Anticipated increase in claims for medical inflation
702-1701-51430-???-514						
	514 - Insurance-Stop Loss	2,079,896	1,925,830	154,066	+8.00%	Anticipated Stop Loss Premium Increase
702-1701-51430-???-515						
	515 - Insurance-Other	24,000	24,000	0	0.00%	
702-1701-51430-???-790						
	790 - Grants, Cont, Indem-Other	5,000	7,000	(2,000)	-28.57%	Decreased based on experience
1701-59210 - Transfers to General Fund						
702-1701-59210-???-911	911 - Transfer to General Fund	145,256	146,671	(1,415)	-0.96%	



Department Operating Budget Narrative

1702 - Human Resources-Labor Relations

Expense / Expenditure

1702-51433 - Labor Relations

101-1702-51433-???-219	219 - Prof Serv-Other	30,000	30,000	0	0.00%
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1703 - Human Resources-Adminstration

Revenue / Funding Source

1703-46196 - Public Charges-Human

101-1703-46196-???-000	46-000 - Public Charges for Services	0	0	0	0.00%
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1703-48116 - Interest-Health & S125 Plans

101-1703-48116-???-000	48-000 - Miscellaneous Revenues	0	0	0	0.00%
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Expense / Expenditure

1703-51435 - Personnel

101-1703-51435-???-101	101 - Wages-Permanent	296,146	283,519	12,627	+4.45%	
101-1703-51435-???-107	107 - Sick Leave	16,273	15,489	784	+5.06%	
101-1703-51435-???-108	108 - Vacation	24,741	21,912	2,829	+12.91%	
101-1703-51435-???-109	109 - Holiday	13,486	12,837	650	+5.06%	
101-1703-51435-???-110	110 - Funeral/Jury/Other	0	0	0	0.00%	
101-1703-51435-???-119	119 - In or Out Call Pay	0	0	0	0.00%	
101-1703-51435-???-120	120 - FICA	26,824	25,532	1,292	+5.06%	
101-1703-51435-???-130	130 - Health Insurance	73,460	69,960	3,500	+5.00%	
101-1703-51435-???-132	132 - Post Employment Benefits	5,761	5,484	277	+5.06%	
101-1703-51435-???-133	133 - Vision Insurance	232	233	(1)	-0.57%	
101-1703-51435-???-140	140 - Life Insurance	60	60	0	0.00%	
101-1703-51435-???-151	151 - Retirement	25,247	23,196	2,050	+8.84%	
101-1703-51435-???-160	160 - Worker's Compensation	235	264	(29)	-10.90%	
101-1703-51435-???-172	172 - Training / Conference / CPE	1,500	1,500	0	0.00%	
101-1703-51435-???-214	214 - Prof Serv-Printing	800	600	200	+33.33%	Budgeting for Increase in pricing for printing
101-1703-51435-???-219	219 - Prof Serv-Other	22,800	19,600	3,200	+16.33%	Budgeting for AI software and increase to HRMS
101-1703-51435-???-221	221 - Utility Service-Cellphone / Telephone	1,600	1,600	0	0.00%	
101-1703-51435-???-230	230 - R/M Serv-PC Replacement	1,620	1,650	(30)	-1.82%	
101-1703-51435-???-311	311 - Office Supplies	2,000	2,000	0	0.00%	
101-1703-51435-???-312	312 - Copy Expense	800	800	0	0.00%	
101-1703-51435-???-313	313 - Postage	300	400	(100)	-25.00%	Reduction in use
101-1703-51435-???-324	324 - Advertising	7,000	7,000	0	0.00%	
101-1703-51435-???-325	325 - Dues & Subscriptions	1,100	1,100	0	0.00%	



Department Operating Budget Narrative

101-1703-51435-???-331	331 - Mileage	2,000	2,000	0	0.00%	
101-1703-51435-???-332	332 - Meals	400	400	0	0.00%	
101-1703-51435-???-333	333 - Lodging / Hotels	1,200	1,200	0	0.00%	
101-1703-51435-???-336	336 - Parking	100	100	0	0.00%	
101-1703-51435-???-341	341 - Operating Supplies & Expense	21,500	6,000	15,500	+258.33%	Eliminate Core Values Program transition to department led recognition
101-1703-51435-???-511	511 - Insurance-Liability	3,037	2,910	127	+4.36%	
101-1703-51435-???-531	531 - Rent-Interdepartment	12,240	12,240	0	0.00%	
101-1703-51435-???-790	790 - Grants, Cont, Indem-Other	0	0	0	0.00%	

1704 - Human Resources-Programs

Expense / Expenditure

1704-47417 - Human Resource Programs

101-1704-47417-???-000	000 - TBD	0	0	0	0.00%	
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1704-51436 - Human Resource Programs

101-1704-51436-???-119	119 - In or Out Call Pay	0	15,500	(15,500)	-100.00%	Elimination of Core Values Program moved to Department Recognition
101-1704-51436-???-155	155 - Post Retire Ben-Life	200	200	0	0.00%	
101-1704-51436-???-219	219 - Prof Serv-Other	9,000	9,000	0	0.00%	
101-1704-51436-???-322	322 - Educational Materials	6,000	6,000	0	0.00%	

1705 - Human Resources-Wellness

Revenue / Funding Source

1705-49270 - Transfer from Internal Service

702-1705-49270-???-000	49-000 - Other Financing Sources	145,256	146,671	(1,415)	-0.96%	
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Expense / Expenditure

1705-51431 - Wellness

702-1705-51431-???-120	120 - FICA	1,520	1,520	0	0.00%	
702-1705-51431-???-219	219 - Prof Serv-Other	120,000	120,000	0	0.00%	
702-1705-51431-???-221	221 - Utility Service-Cellphone / Telephone	320	320	0	0.00%	
702-1705-51431-???-230	230 - R/M Serv-PC Replacement	250	250	0	0.00%	
702-1705-51431-???-312	312 - Copy Expense	100	100	0	0.00%	
702-1705-51431-???-313	313 - Postage	1,350	1,350	0	0.00%	
702-1705-51431-???-325	325 - Dues & Subscriptions	0	495	(495)	-100.00%	Elimination of WELCOA membership
702-1705-51431-???-331	331 - Mileage	0	950	(950)	-100.00%	Elimination of mileage expenses
702-1705-51431-???-340	340 - Operating Supplies & Expense	0	0	0	0.00%	



Department Operating Budget Narrative

702-1705-51431-???-341	341 - Operating Supplies & Expense	20,000	20,000	0	0.00%	
702-1705-51431-???-531	531 - Rent-Interdepartment	1,716	1,716	0	0.00%	
2302 - Human Resources-Property & Liability						
<u>Revenue / Funding Source</u>						
2302-47412 - Local Dept Charges-Insurance						
101-2302-47412-???-000	47-000 - Intergovernmental Charges for Services	909,402	809,030	100,372	+12.41%	Increase to department charges
2302-48440 - Insurance Recoveries						
101-2302-48440-???-000	48-000 - Miscellaneous Revenues	10,000	10,000	0	0.00%	
<u>Expense / Expenditure</u>						
2302-51931 - Property & Liability Insurance						
101-2302-51931-???-101	101 - Wages-Permanent	17,799	16,943	856	+5.05%	
101-2302-51931-???-107	107 - Sick Leave	963	917	46	+5.05%	
101-2302-51931-???-108	108 - Vacation	1,198	1,140	58	+5.05%	
101-2302-51931-???-109	109 - Holiday	798	760	38	+5.05%	
101-2302-51931-???-110	110 - Funeral/Jury/Other	0	0	0	0.00%	
101-2302-51931-???-120	120 - FICA	1,588	1,512	76	+5.05%	
101-2302-51931-???-130	130 - Health Insurance	4,591	4,373	219	+5.00%	
101-2302-51931-???-133	133 - Vision Insurance	20	20	0	0.00%	
101-2302-51931-???-140	140 - Life Insurance	4	4	0	0.00%	
101-2302-51931-???-151	151 - Retirement	1,495	1,373	121	+8.83%	
101-2302-51931-???-160	160 - Worker's Compensation	14	16	(2)	-10.90%	
101-2302-51931-???-219	219 - Prof Serv-Other	0	0	0	0.00%	
101-2302-51931-???-311	311 - Office Supplies	0	0	0	0.00%	
101-2302-51931-???-312	312 - Copy Expense	0	0	0	0.00%	
101-2302-51931-???-313	313 - Postage	0	0	0	0.00%	
101-2302-51931-???-511	511 - Insurance-Liability	564,485	503,280	61,205	+12.16%	Increased premiums
101-2302-51931-???-513	513 - Insurance-Property	223,586	126,524	97,062	+76.71%	Increased premiums
101-2302-51931-???-515	515 - Insurance-Other	93,009	90,300	2,709	+3.00%	Increased premiums
101-2302-51931-???-519	519 - Insurance-Deductibles	100,000	100,000	0	0.00%	
2303 - Human Resources-Risk-Workers Comp						
<u>Revenue / Funding Source</u>						
2303-47413 - Local Dept Charges-Gen Govt						
701-2303-47413-???-000	47-000 - Intergovernmental Charges for Services	300,000	350,000	(50,000)	-14.29%	Decrease in Department charges
2303-47417 - WC - CPR Revenue						



Department Operating Budget Narrative

701-2303-47417-???-000	47-000 - Intergovernmental Charges for Services	0	0	0	0.00%
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Expense / Expenditure

2303-51933 - Workers Comp Insurance

701-2303-51933-???-101	101 - Wages-Permanent	53,397	50,829	2,568	+5.05%
701-2303-51933-???-107	107 - Sick Leave	2,890	2,751	139	+5.05%
701-2303-51933-???-108	108 - Vacation	3,593	3,420	173	+5.05%
701-2303-51933-???-109	109 - Holiday	2,395	2,280	115	+5.05%
701-2303-51933-???-110	110 - Funeral/Jury/Other	0	0	0	0.00%
701-2303-51933-???-120	120 - FICA	4,764	4,535	229	+5.05%
701-2303-51933-???-130	130 - Health Insurance	13,774	13,118	656	+5.00%
701-2303-51933-???-133	133 - Vision Insurance	59	59	0	0.00%
701-2303-51933-???-140	140 - Life Insurance	11	11	0	0.00%
701-2303-51933-???-151	151 - Retirement	4,484	4,120	364	+8.83%
701-2303-51933-???-160	160 - Worker's Compensation	42	47	(5)	-10.90%
701-2303-51933-???-172	172 - Training / Conference / CPE	150	150	0	0.00%
701-2303-51933-???-185	185 - CPR Expenses	0	0	0	0.00%
701-2303-51933-???-219	219 - Prof Serv-Other	47,900	44,030	3,870	+8.79% Increase in subscription cost
701-2303-51933-???-221	221 - Utility Service-Cellphone / Telephone	250	250	0	0.00%
701-2303-51933-???-230	230 - R/M Serv-PC Replacement	430	350	80	+22.86%
701-2303-51933-???-311	311 - Office Supplies	0	0	0	0.00%
701-2303-51933-???-312	312 - Copy Expense	0	0	0	0.00%
701-2303-51933-???-313	313 - Postage	0	0	0	0.00%
701-2303-51933-???-331	331 - Mileage	750	750	0	0.00%
701-2303-51933-???-341	341 - Operating Supplies & Expense	300,000	300,000	0	0.00%
701-2303-51933-???-342	342 - OperSup&Exp-Safety Supplies	2,000	2,000	0	0.00%
701-2303-51933-???-511	511 - Insurance-Liability	1,000	1,000	0	0.00%
701-2303-51933-???-515	515 - Insurance-Other	46,500	42,130	4,370	+10.37% Increase in premiums
701-2303-51933-???-531	531 - Rent-Interdepartment	1,440	1,440	0	0.00%

Total 17 - Human Resources	882,194	731,387	150,807	+20.62%
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Operating Position Cost Summary

Report data returned based on the user's security permissions.

Fiscal Year 2026
 Forecast Year 2026
 Department or Sub-Department 17 - Human Resources

Position	Pay Grade	Alloc. %	Salary	Modifiers	Premiums	Total	Hours	Premium Hours	FTE
17 - Human Resources									
1703 - Human Resources-Administration									
1703-51435 - Personnel									
(Unassigned)									
2701-HR Director	Grade Q	100.00	126,048	39,782	-	165,830	2,080	-	1.00
2708A-HR Generalist - Recruitment	Grade H	100.00	72,571	30,708	-	103,279	2,080	-	1.00
2708B-HR Generalist - Operations	Grade H	100.00	62,587	27,767	-	90,355	2,080	-	1.00
2711-Assistant HR Director	Grade L	100.00	89,440	33,562	-	123,002	2,080	-	1.00
Total (Unassigned)			350,646	131,819	-	482,466	8,320	-	4.00
Total 1703-51435 - Personnel			350,646	131,819	-	482,466	8,320	-	4.00
Total 1703 - Human Resources-Administration			350,646	131,819	-	482,466	8,320	-	4.00
2302 - Human Resources-Property & Liability Insurance									
2302-51931 - Property & Liability Insurance									
(Unassigned)									
2710-Safety/Risk Specialist	Grade J	25.00	20,758	7,711	-	28,469	520	-	0.25
Total (Unassigned)			20,758	7,711	-	28,469	520	-	0.25
Total 2302-51931 - Property & Liability Insurance			20,758	7,711	-	28,469	520	-	0.25
Total 2302 - Human Resources-Property & Liability Insurance			20,758	7,711	-	28,469	520	-	0.25
2303 - Human Resources-Risk-Workers Comp									
2303-51933 - Workers Comp Insurance									
(Unassigned)									
2710-Safety/Risk Specialist	Grade J	75.00	62,275	23,133	-	85,408	1,560	-	0.75
Total (Unassigned)			62,275	23,133	-	85,408	1,560	-	0.75
Total 2303-51933 - Workers Comp Insurance			62,275	23,133	-	85,408	1,560	-	0.75
Total 2303 - Human Resources-Risk-Workers Comp			62,275	23,133	-	85,408	1,560	-	0.75
Total 17 - Human Resources			433,680	162,664	-	596,344	10,400	-	5.00
Grand Total			433,680	162,664	-	596,344	10,400	-	5.00



Department Operating Budget Summary

	2026 Budget Summary										
<u>Department: 17 - Human Resources</u>	1701 - Human Resources	1702 - Human Resources-Labor Relations	1703 - Human Resources-Adminstration	1704 - Human Resources-Programs	1705 - Human Resources-Wellness	2302 - Human Resources-Property & Liability Insurance	2303 - Human Resources-Risk-Workers Comp				
								2026 Total	Change %	Change \$	2025 Budget
Revenue / Funding Source											
46 - Public Charges for Services	1,423,933		0					1,423,933	+5.00%	67,806	1,356,127
47 - Intergov. Charges for Services	11,043,000					909,402	300,000	12,252,402	+4.93%	575,372	11,677,030
48 - Miscellaneous Revenues	898,844		0			10,000		908,844	-28.96%	(370,459)	1,279,303
49 - Other Financing Sources					145,256			145,256	-0.96%	(1,415)	146,671
Revenue / Funding Source Total	13,365,777		0		145,256	919,402	300,000	14,730,435	+1.88%	271,304	14,459,131
Expense / Expenditure											
100 - Personnel Services			483,966	200	1,520	28,469	85,558	599,714	+2.41%	14,132	585,582
200 - Contractual Services	228,900	30,000	26,820	9,000	120,570	0	48,580	463,870	+2.79%	12,578	451,292
300 - Supplies and Expense	10,881,280		36,400	6,000	21,450	0	302,750	11,247,880	+0.71%	79,277	11,168,603
500 - Fixed Charges	2,103,896		15,277		1,716	981,080	48,940	3,150,909	+11.29%	319,539	2,831,370
700 - Grants and Contributions	5,000		0					5,000	-28.57%	(2,000)	7,000
Total Operating Expenditures	13,219,076	30,000	562,463	15,200	145,256	1,009,549	485,828	15,467,373	+2.82%	423,526	15,043,847
900 - Other Financing Uses	145,256							145,256	-0.96%	(1,415)	146,671
Expense / Expenditure Total	13,364,332	30,000	562,463	15,200	145,256	1,009,549	485,828	15,612,629	+2.78%	422,111	15,190,518
Beginning Carryover	8,415,330	183,201	0	0	51,715	(439,535)	2,504,262	10,714,973	-9.93%	(1,181,919)	11,896,892
Ending Carryover	8,416,775	181,401	0	0	51,715	(422,994)	2,318,434	10,545,331	-10.97%	(1,299,349)	11,844,680
17 - Human Resources Total	0	28,200	562,463	15,200	0	106,688	0	712,552	+4.91%	33,377	679,175

	2025 Budget Summary							
<u>Department: 17 - Human Resources</u>	1701 - Human Resources	1702 - Human Resources-Labor Relations	1703 - Human Resources-Adminstration	1704 - Human Resources-Programs	1705 - Human Resources-Wellness	2302 - Human Resources-Property & Liability Insurance	2303 - Human Resources-Risk-Workers Comp	2025 Budget
Revenue / Funding Source								
46 - Public Charges for Services	1,356,127		0					1,356,127
47 - Intergov. Charges for Services	10,518,000					809,030	350,000	11,677,030
48 - Miscellaneous Revenues	1,269,303		0			10,000		1,279,303
49 - Other Financing Sources					146,671			146,671
Revenue / Funding Source Total	13,143,430		0		146,671	819,030	350,000	14,459,131
Expense / Expenditure								
100 - Personnel Services			459,986	15,700	1,520	27,056	81,319	585,582
200 - Contractual Services	223,642	30,000	23,450	9,000	120,570	0	44,630	451,292
300 - Supplies and Expense	10,815,958		21,000	6,000	22,895	0	302,750	11,168,603
500 - Fixed Charges	1,949,830		15,150		1,716	820,104	44,570	2,831,370
700 - Grants and Contributions	7,000		0					7,000
Total Operating Expenditures	12,996,430	30,000	519,587	30,700	146,701	847,160	473,269	15,043,847
900 - Other Financing Uses	146,671							146,671
Expense / Expenditure Total	13,143,101	30,000	519,587	30,700	146,701	847,160	473,269	15,190,518
Beginning Carryover	9,354,611	159,031	0	0	42,566	(140,397)	2,481,081	11,896,892
Ending Carryover	9,354,940	157,231	0	0	42,536	(67,839)	2,357,812	11,844,680
17 - Human Resources Total	0	28,200	519,587	30,700	0	100,688	0	679,175



Employee Service and Retirement Recognition Program

Purpose

To recognize and show appreciation to Wood County employees for their dedicated years of service at specific and identified intervals throughout their tenure. All Wood County employees are eligible for this program including all full-time, part-time, and casual employees as well as Elected Officials in constitutional offices. County Board Supervisors are not eligible for this program.

Years of Service Awards

Service awards are provided to employees beginning at 10 years of continuous service, and every five (5) year increment after that. Employees will be recognized quarterly, in the month following the quarter of their service anniversary. Qualifying employees will be asked to select the gift they would like to receive from the available options in the corresponding category based on years of service. Service awards will be ordered by Human Resources and provided to the Department Head or supervisor to present to the employee.

Twice per year, employees will be recognized at County Board by resolution. This commemorative occasion is reserved for employees achieving 25 years of service or more, in five (5) year increments. In addition to the gift selection they have chosen, they will also be presented with a certificate and a copy of the County Board resolution in which they are recognized. Attendance at County Board is encouraged but not mandatory. The employee's Department Head will have the opportunity to present the recognition and certificate to the employee.

Retirement Awards

Retirement awards are awarded to employees with at least 15 years of service who retire from Wood County.

Award Options

The award options in each category will be maintained and periodically evaluated by Human Resources. The options may be changed periodically based on interest, pricing fluctuations, and/or availability. Human Resources will make every effort to ensure there is a variety of options in each category for employees to choose from.

Department Recognition

Annually departments may choose to recognize and appreciate employees for their contributions, dedication, and service to Wood County by providing department-wide recognition. Departments have flexibility in choosing the type of recognition, provided it is consistent with organizational standards, promotes inclusivity, and remains within the annual budget. Examples of acceptable recognition include:

- Logo Wear or Small Branded Items (e.g., apparel, mugs, notebooks)
- Catered Meals or Events (e.g., team lunches)
- Gift Cards (subject to IRS reporting and tax regulations)
- Other Small Tokens of Appreciation approved by Human Resources

The Human Resources Department will establish and communicate the annual budget available to each department. The budget will be allocated per each department's approved headcount as of January 1st



Employee Service and Retirement Recognition Program

of each year (headcount will be based on the number of currently employed staff and vacancies actively being recruited for). Department Heads are responsible for managing recognition expenditures within their allocated budget. The Finance Department will provide guidance regarding tax implications and ensure proper reporting. Allocated funds are unable to be carried over from year to year. Any funds not expended by the department in the fiscal year will be forfeited. Invoices shall be forwarded to Human Resources upon receipt for processing and payment.

Departments shall make every effort to include every departmental employee and encourage participation. However, employee participation is voluntary. Gift offerings must be consistent across the department (or division, for larger departments) and must be equal in value across the department.



Core Values and Merit Pay Procedure

Overview

This procedure contains guidelines for recognizing Wood County employees who demonstrate exceptional performance by exemplifying one or more of the Wood County Core Values. Recognizing those employees who consistently and intentionally display the Wood County Core Values in their everyday work strengthens and reinforces our commitment to our employees and ensures that everyone has a better understanding of the behaviors that drive and support Wood County's culture.

- **Integrity:** We honor our commitments and hold ourselves accountable while promoting respect, honesty, and trust in everything we do.
- **Professionalism:** We hold ourselves to the highest of standards, work collaboratively, and represent Wood County as leaders in our respective fields.
- **Service:** We believe in making intentional decisions that put internal and external customers above ourselves without the expectation of recognition or reward.
- **Compassion:** We seek to understand the perspective of others and value human dignity.
- **Diversity:** We are intentional about welcoming and valuing persons with different perspectives, experiences, and backgrounds.
- **Initiative:** We foster creativity and innovation through self-motivation to complete our respective work with the goal of exceeding expectations and achieving positive results.

There are numerous reasons for nominating an employee for exemplifying a Wood County Core Value, such as:

- Identifying a significant and successful process improvement or monetary savings (Initiative)
- Providing exceptional customer service- above and beyond the scope of their position (Service)
- Consistently taking responsibility and accountability for one's actions, especially when unexpected obstacles arise or faced with adversity (Integrity/Professionalism)
- Finding and initiating creative or innovative ways to enhance services, efficiency, effectiveness, or productivity (Initiative)
- Contributing to an outstanding effort or result which benefits the department and/or County in a specific way (Service/Initiative)
- Displaying outstanding initiative to complete a seemingly impossible task or assignment (Initiative)
- Consistently displaying an empathetic consciousness of others and making successful and mindful steps to increase workplace engagement (Compassion)
- Creating a culture of empowerment, inclusion, and recognition in a specific way (Diversity)

Nomination Process

Current employees may nominate another employee (peer, stakeholder, manager, etc.) who has demonstrated exemplary behavior consistent with the County's Core Values. Employees are able to nominate those within their department or within a different department. All nominations must be



Core Values and Merit Pay Procedure

made using the Nomination Form and all fields must be completed in their entirety to be considered. Only one Core Value may be selected per Nomination Form. Incomplete nomination forms will be returned to the nominator, if known. Nominations can be made at any time throughout the year and will be reviewed on a quarterly basis.

Nomination Forms can be found on the HR Intranet and must be submitted to Human Resources to be considered.

Eligibility

All current Wood County employees are eligible to be nominated, excluding those in Department Head and elected positions. Employees are prohibited from nominating any employee who is a relative (ie-spouse or significant other, sibling, child, parent, etc.). Employees may receive multiple nominations but may only receive one award per quarter and one award per Core Value each calendar year.

Employees who are or were on a Performance Improvement Plan or have received a Disciplinary Action within the quarter in which they are nominated are not eligible to receive an award. Employees who have submitted their resignation or retirement notice are also not eligible to receive an award.

In general, employees should not be nominated for the following:

- Performing their regular jobs and meeting the expectations and standards set by their job description
- Covering a temporary need in which the employee is already being compensated over and above their normal rate of pay by receiving the "Temporary Increase in Duties" compensation
- Working additional hours in which the employee is compensated by receiving either overtime pay or compensatory time off
- Achieving an educational certificate/degree or a professional license that is required as a minimum qualification in their current job

Review and Selection Process

The Department Head team will review nominations quarterly and will select one employee per Core Value to award the merit pay award to. Nominations will be reviewed in the following quarter in which they were received in accordance with this schedule:

- Nominations received January 1st through March 30th will be reviewed in Q2
- Nominations received April 1st through June 30th will be reviewed in Q3
- Nominations received July 1st through September 30th will be reviewed in Q4
- Nominations received October 1st through December 31st will be reviewed in Q1



Core Values and Merit Pay Procedure

There must be a minimum of two nominations received in a Core Values category in order for that category to be eligible to be placed on the ballot. If the minimum number of nominations is not received in a particular quarter, the nominations that were received will be held over to a future quarter of which there are enough nominations to meet the minimum in that specific category.

If a nomination does not receive an award in the quarter it was submitted, the nominator may choose to resubmit or carryover the nomination to the next quarter.

Department Heads will each receive one vote per Core Value. Voting will take place during the quarterly Department Head meetings. If a Department Head is unable to attend the meeting, they may send a proxy. Votes will be forfeited for any departments without in-person representation. As there are six (6) Wood County Core Values, six (6) merit pay awards may be given each quarter. If there are no nominations for one or more of the Core Value categories, additional awards may be given in the category(s) that received the highest amount of nominations, not to exceed six (6) awards per quarter.

Recognition Process

The successful employee will be notified by their supervisor or Department Head, highlighted in the quarterly issue of the County Connection Newsletter, and provided a monetary award (merit pay) on their next payroll check. The exact amount of merit pay awarded is determined annually through the budget process. All payments are subject to applicable payroll taxes per IRS guidelines and WRS contributions.



Overtime/Compensatory Time Policy

Exempt Employees

An exempt employee required to work more than eight (8) hours per day shall receive compensatory time on a “straight time” basis (hour for hour), for any time worked over eight (8) hours per day. To qualify for compensatory time off, the work must involve a specific project or meeting that cannot be performed during normal work hours. Paid time off is not counted as hours worked for compensatory time purposes. Accrued compensatory time may be taken with approval of the supervisor. An exempt employee may accumulate up to one hundred (100) hours of compensatory time. No compensatory time may be accrued beyond one hundred (100) hours and no accrued compensatory time will be paid out, either at the time it is accrued or at termination. No more than forty (40) hours of accrued compensatory time may be taken off per month, unless approved by the Department Head.

For some 24/7 departments and facilities, compensatory time may be computed on any hours worked in excess of eighty (80) hours in a pay period.

Non-exempt Employees

A non-exempt employee who works more than forty (40) hours in one (1) week will receive overtime pay, at the rate of one and one-half (1½) hours for every one (1) hour worked in excess of forty (40) hours. If there is a mutual agreement between the employee and the supervisor, the employee may take the overtime as “compensatory time earned” at the rate of one and one-half (1½) hours for each one (1) hour of overtime worked. To qualify for overtime or compensatory time off, the employee must have approval from their direct supervisor to work any additional hours beyond their normal or regular schedule.

Paid time off is not counted as hours worked for overtime/compensatory time purposes. The employee should attempt to schedule compensatory time off so it does not unduly disrupt the operations of the department, and with approval of the supervisor. A non-exempt employee may accumulate up to one hundred (100) hours of compensatory time. Overtime hours worked after an accumulation of one hundred (100) hours of compensatory time will be paid at the appropriate overtime rate. No more than forty (40) hours of accrued compensatory time may be taken off per month, unless approved by the Department Head. Accrued compensatory time will be paid out at the time of termination for non-exempt employees.

For some 24/7 departments and facilities, compensatory time may be computed on any hours worked in excess of eighty (80) hours in a pay period.

Part-time Employees

Part-time non-exempt employees must work over forty (40) hours a week to qualify for overtime pay or compensatory time off. Part-time exempt employees earn compensatory time off after eight (8) hours worked in a day. Work outside of a part-time employee’s “normally scheduled work week” does not automatically qualify for overtime pay or compensatory time earned. Overtime pay/compensatory time earned will be calculated based on the rates in the exempt/non-exempt employee guidelines.



Overtime/Compensatory Time Policy

Compensatory Time Off Records

To ensure the accuracy of our payroll and attendance records, all compensatory time (both worked/earned and taken off) must be recorded on the timecard. Employees should talk to their supervisor, or contact Human Resources, with questions regarding compensatory time.

Straight Time and Comp Time for Sheriff Lieutenants

Sheriff's Department Lieutenants may be paid at the equivalent straight-time rate for hours worked in excess of their normal scheduled hours (over 8 or 12 hours per day), if assigned by a higher level of management to directly supervise on-duty, subordinate, non-exempt employees. Employees in this group may elect to receive compensatory time off, instead of straight-time pay, for the additional hours worked.

Lieutenants that work a regular schedule of 84 hours every pay period will receive 80 hours paid in straight wages and the 4 hours will be designated as "Lieutenant Comp Time" and be placed into an accrual bank, subject to all the same rules and policies as standard compensatory time. Lieutenants must work 84 hours to be eligible for Lieutenant Comp Time. Any vacation, comp time, or sick time taken in the pay period will eliminate the eligibility for Lieutenant Comp Time in that specific pay period. If a Lieutenant receives call-in pay or straight time, those hours that are paid out are not included in the 84-hour threshold.

Comp Time for Sheriff Corrections Officers

Corrections Officers that work a regular schedule of 84 hours every pay period will receive 80 hours paid in straight wages and the 4 hours will be designated as "Corrections Comp Time" and be placed into an accrual bank, subject to all the same rules and policies as standard compensatory time.

Human Services Exempt Staff On-Call Pay

Non-managerial, exempt staff assigned to after-hours (including evening, overnight, weekend, and holiday) on-call functions may be paid at one and a half times their regular hourly rate for responding to an after-hours call-in. This only applies to non-managerial, exempt staff scheduled to perform on-call functions within the Family Services Division or the Behavioral Health Division's Youth Extended Services Team. Employees in this group may elect to receive compensatory time off, instead of pay, at the higher conversion rate for the additional hours worked.

~~Crisis Intervention and Bridgeway Essential Duty Pay for Exempt Staff~~

~~Non-managerial, exempt Crisis Intervention and Bridgeway staff who voluntarily pick up a shift designated as "Essential Duty" will be compensated at one and a half times their current rate. A shift may only be designated as an "Essential Duty" shift if the Emergency Mental Health Manager cannot fill it with existing regular crisis staff (without exceeding their normally scheduled hours) or using casual staff. This would only occur due to staff vacancies or other critical staffing related challenges.~~

~~In the event of an extreme staff shortage, in which a managerial staff needs to cover the crisis line, the manager may be paid at the equivalent straight-time rate for hours worked in excess of their normal scheduled hours. To be eligible to receive the straight-time pay, all coverage options must have been attempted and exhausted and must be approved in advance by the Human Services Director and Human Resources Director. Employees in this group may elect to receive compensatory time off, instead of straight-time pay, for the additional hours worked.~~



Wage Plan Policy

Wood County has established wage plans that maintain a fair rate of pay for all full-time and part-time positions. The wage rate for a position is compared to both the internal comparable positions and to comparable positions outside of Wood County employment. “Comparable positions” are other jobs that perform similar types of work and require similar basic skills. Each job is evaluated based on a number of factors and then assigned a salary “Grade”. Each salary grade has sixteen (16) total steps.

Salary Increases

The actual wage rates for each salary grade are evaluated and wage increases (typically referred to as “cost of living adjustment” or COLA) are approved, as appropriate, by the Wood County Board of Supervisors.

Step Increases

There are sixteen (16) steps, or salaries, for each job grade with the normal starting salary being Step 1. Step 6 is considered the “control point”. The control point is an approximated market rate for the jobs in any given grade. Employees will normally progress one step per year to Step 16 based on years of service and satisfactory performance. Employees are typically hired at Step 1 and, with a satisfactory annual review, will move up one step annually on January 1st. For more detailed information regarding step increases, employees should contact their supervisor or Human Resources.

Merit Pay

~~Employees who are eligible to receive a “merit” increase may progress past Step 16. Merit increases may be awarded based on the employee’s performance over the past year and on the amount of money budgeted for merit increases each year.~~

Annual Salary Grade Appeals

Every year there is a thirty (30) day window for employees to request a review of their position. If the duties or responsibilities of a position have significantly changed, the employee may request to have their position reevaluated. To do this, the employee shall submit a completed appeal form to their supervisor by the deadline set forth by Human Resources, along with a completed Job Description Questionnaire (JDQ) showing the changes from the previous JDQ. Appeal forms are available from Human Resources. If the supervisor and Department Head support the appeal, the Department Head shall forward it to Human Resources by the deadline communicated. Human Resources will forward the appeal for review. The Operations Committee will review the recommendations regarding the appeal and make a final decision if the appeal will be approved, denied, or referred for further consideration. The employee will be informed of the review results. If the wage grade is changed as a result of an appeal, the change will be effective on January 1st of the following year.

New Position Reviews

A new position will require a job description which is reviewed and ranked by the Department Head and Human Resources. One year after the position has been operational, a formal JDQ may be submitted for ranking based on any changes that may have occurred during that first year in the role. Recommendations for any adjustments based on evaluation may be implemented by Human Resources without further review or approval.



Wage Plan Policy

Market Reviews

A position that is found to be below the competitive market rate based on available market survey information, in conjunction with a history of at least 12 months of unsuccessful recruitment or retention due to market rates, will be reviewed by the Operations Committee upon the recommendation of Human Resources. This may include positions that are already in a pay grade, or positions that are seasonal, limited term employment, or casual. If the position is found to be below market to the detriment of Wood County's efforts to recruit or retain critical staffing, the Operations Committee may approve a pay grade adjustment for the position. Positions moved based on market reviews will be noted as such in the wage plans, and will be reviewed the following year to ensure the move remains appropriate to the market.

Wage Plan Review

In order to stay competitive, the Operations Committee should assess the situation of Wood County on a continual basis to ensure the effectiveness of the wage plans and verify that the plans have kept up with current market trends. The Operations Committee may conduct a formal market review of the wage plans every two (2) to four (4) years.



Travel Policy

Wood County will reimburse employees for actual necessary and reasonable itemized travel costs incurred while on authorized Wood County business, other than to a location that is considered as the employee's normal work site. Wood County may specify the mode of travel used to ensure that travel costs are reasonable. Commuting expense between an employee's residence and their normal place of employment is not reimbursable. All travel must be pre-authorized by the supervisor or Department Head in order to be eligible for reimbursement. Employees may receive mileage reimbursement based on the IRS rate for all authorized travel in a personal automobile. A completed and approved travel expense form is required before reimbursement will be made. Wood County Board Rules specify how travel must be approved. Receipts are required for air, train, or rental car travel, hotel and motels, conference registration, and other items, as stated in the Wood County Board Rules.

Expenses for meals and reasonable tips do not require a receipt, but are limited to the amount set by the Wood County Board Rules, which, as of **July 22, 2025** are:

	Morning Meal (Breakfast)	Noon Meal (Lunch)	Evening Meal (Dinner)
Amount Not to Exceed	\$12.00	\$18.00	\$28.00
Reimbursement Eligibility	Leave before 6:00 a.m.	Leave before 10:30 a.m., Return after 1:30 p.m.	Return after 6:00 p.m.

Employees attending a conference, seminar, or event where a meal, or meals, are provided as part of the registration or attendance fee are not eligible for an additional meal reimbursement under this policy for the meals that are provided. **No meal allowance shall be granted for travel within Wood County.**