

AGENDA OPERATIONS COMMITTEE

DATE: Tuesday, September 1, 2026
TIME: 10:00 AM
LOCATION: Courthouse – Room 300

Join by phone

+1-408-418-9388 United States Toll
Webinar number: 2484 260 8177

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Webinar number: 2484 260 8177
Webinar password: 090126

1. Call meeting to order
2. Public Comments
3. **CONSENT AGENDA**
 - a. Review/approve minutes from August 4, 2026, committee meeting
 - b. Review monthly letters of comment from department heads.
 - c. Approval of departments vouchers – County Clerk, Finance, Human Resources, and Treasurer.
4. **COUNTY CLERK**
 - a. Review and approve 2027 proposed budget for County Clerk
5. **WELLNESS COORDINATOR**
 - a. Monthly update
6. **TREASURER**
 - a. Review and approve 2027 proposed budget for County Treasurer
7. **FINANCE**
 - a. Moody's Bond Rating Results
 - b. Approve re-allocation of Maintenance project funds
 - c. Review and approve 2027 proposed budget for Finance
 - d. Set time/date for 2027 Budget meeting
8. **HUMAN RESOURCES**
 - a. Review and approve 2027 proposed budget for Human Resources, Wellness, & Safety/Risk
 - b. Request to conduct a drawing to encourage Open Enrollment meeting attendance
9. Consider any agenda items for next meeting
10. Set next regular committee meeting date – Tuesday, October 6, 2026 – 10:00 AM
11. Adjourn

MINUTES OPERATIONS COMMITTEE

DATE: Tuesday, August 4, 2026

TIME: 10:00 AM

PLACE: Courthouse – Rm 300

MEMBERS PRESENT: Laura Valenstein, Donna Rozar, Lance Pliml, Jake Hahn (WebEx), 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 Rozar/Pliml to approve the consent agenda. Motion carried unanimously.
4. Kelly Borchardt from Childcaring updated the committee on the ARPA dollars they were awarded and have spent to date. She reviewed the capacity grant applications as well as the shared services dollars spent.
5. Wood County has issued bonds to Bug Tussel to provide high speed internet to the county. This was done in conjunction with around 12-15 other counties and questions have arisen on just how much they have done and been providing. Attoles Law has stated they will look into exactly what has transpired since the bonds have been let. Motion by Rozar/Zurfluh to engage with Attoles Law to review the status of the bonding. Motion carried unanimously.
6. Wellness Coordinator Peterson provided a monthly update on Wellness programming.
7. Justin Fischer from Baird presented the bond information for the 2027 borrowing. He reviewed the county's financials and noted the increases in equalized value received over the past few years and the bond rates to date. Motion by Pliml/Rozar to approve the initial resolution for borrowing not to exceed \$4.5 million in general obligation promissory notes. Motion carried unanimously.
8. A resolution to hire a case worker for the Deferred Prosecution Agreement and Deferred Entry of Judgment programs was reviewed by the committee. Criminal Justice Coordinator Ksionek provided background. Motion by Pliml/Zurfluh to approve the resolution and forward it onto the county board for their consideration. Motion carried unanimously.

9. Yang reviewed the updated 2027 CIP with the committee as well as the funding sources. Motion by Rozar/Zurfluh to move forward with \$4.5 million in borrowing for 2027. Motion carried unanimously.
10. HR Director McGrath and Tim Deaton from the Horton Group reviewed the most current and projected claims for the Health Fund. He presented several options for the committee to consider for the 2027 renewal, including an 8% increase in premiums, adding Anovia Direct Primary Care, adding Holista Bundle Program, increasing primary care co-pays, as well as medication co-pays, and using Smart Scan for MRIs. Motion by Rozar/Pliml to approve the 2027 renewal projection as well as program recommendations outlined in the committee packet. Motion carried unanimously.
11. McGrath reviewed the current practice of paying Norwood social workers holiday pay in addition to staffing hours on holidays. This is due to the fact that social workers are a 24/7 function. This has been past practice but never formalized into a policy. Motion by Valenstein/Zurfluh to memorialize the aforementioned practice into the Wood County Policy Handbook, under Holiday Policy. Motion carried unanimously.
12. McGrath discussed a current employee that is in a dual role within the county for two different departments. Current county policy is that exempt employees do not get paid for any time worked over 40 hours, however this social worker works 40 hours for human services and picks up hours as a casual employee at Norwood. Motion by Valenstein/Pliml to allow this employee to be paid for working over 40 hours (not overtime pay) for the hours worked in the casual position. Motion carried unanimously.
13. The next monthly meeting will be held on Tuesday, September 1, 2026, at 10:00 AM.
14. Chair Valenstein adjourned the meeting at 11:22 AM.

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

Operations Committee

August 4, 2026

NAME	REPRESENTING
Bill Voight	WCB 07
DENNIS POLAK	WCB 14
Bill Clendinning	WCB 15
Dillon Ksionek	CS
Tim Deaton	MMA - Horton
PAMPA Y	Finance
DARRIN S	Finance
JOHN PECKHAM	HIGHWAY
MariSSa Kannek	Norwood
Joe Ginz	Health
Lisa Lewandowski	Aspirus
Jason Gruenberg	P+Z
Riley Peterson	Wellness
Nick Flanagan	Carp Counsel
BRANDON DRUWINK	HSD
JUSTIN CIESLEWICZ	EDGBWATR
Kim McGrath	HR
Kelli Szymanski	HR
Kimberly Shmal	Clerk of Courts
Tim Barendse	WCD #3
Via WebEx	
Sarah Christensen - Emer Mgmt	Amy Kays - IT
"Mtn" ?	Shawn Becker - Sheriff's Dept
Linda Casper - County Board	Tiffany Ringer - Reg of Needs
Mary Schlagenhaff - Human Services	Michelle Wilk - Finance
Quentin Ellis - Sheriff's Dept	Katie Milock - Human Services
Tony Bastien - Dispatch	Katie DeKleyn - County Clerk
Kelly Borchardt - Childcare	Jason DeMarco - IT



Wood County WISCONSIN

OFFICE OF THE
COUNTY CLERK

Trent Miner

Letter of Comments – September 2026

- The August election came and went relatively smoothly. We had one provisional ballot cast in the City of Marshfield, and we had some numbering issues in the City of Wisconsin Rapids that we had to reconcile so we were not able to certify on the first meeting of the County Board of Canvass. This was done the following week. The turnout for the Partisan Primary was 38.34%, countywide. Top three municipalities were: Town of Hiles = 50.46%; Town of Cranmoor = 45.36%; Town of Dexter = 44.58%.
- As was noted at the County Board meeting, I have made changes to the County Board agenda. The agenda, as it was, hadn't changed in design or content for probably close to 40 years. After discussing this the Corp Counsel, he agreed that the changes should be made to better comply with the Open Meetings law. You will note that each oversight committee is spelled out as well as listing the resolutions that are proposed to be acted on at the meeting.
- My staff, as well as myself, have taken our recertification tests for passport acceptance for the upcoming year and additionally, I had to take the Facility Manager testing. Also, the Dept. of State has changed the way we have to send passport applications. They "say" it is to ensure that they move through the postal system quicker. We have not found that to be the case, but at any rate, the Chief Deputy took care of setting up an account for us in the USPS portal whereby instead of applying postage through our postage machine, we are able to print off the postage and pay for it on their website. We obtained an additional credit card for the office just for that purpose. It does save us between \$2.00-\$3.00 per parcel over the metered rate, so that is a good thing, especially since the US Dept. of State has not raised the acceptance fee we are allowed to charge customers in almost 10 years even though the cost of postage has almost doubled during that same time period.
- My office, as was started by my predecessor, was once again a drop point for Stuff the Bus. This is a program through the United Way of South Wood and Adams County. Thanks to the generosity of the county employees of the Courthouse and River Block co, the back of my Chevy Colorado was full of boxed up supplies. In addition to our own employees, the Park City Credit Union (our Courthouse Credit Union that bought out the Wood County Employees Credit Union last year) was extremely generous in their donation of school supplies. They are a great resource for employees as well as a great neighbor here in the Courthouse. The pictures on the next page are not the complete haul, but will give you an idea of how much we took over to the United Way. Also, shout out to Supervisor Breu who makes a generous donation to Stuff the Bus every year!
- I attended the August meeting of the Wood County Towns Association. It was a disappointing turnout with about 29 in attendance although the food was excellent (catered in from Paulie's Diner in downtown Pittsville.....stop in and try them out sometime)!



Chief Deputy & Program Assistant getting ready to box up the supplies. More supplies came in after this.



From our friends at Park City Credit Union. 😊



Wood County

WISCONSIN

Office of
Finance Director

PaNyia Yang
Finance Director

Date: 8/31/2026
To: Operations Committee
From: PaNyia Yang
Subject: Monthly Letter of Comments

DEPARTMENTAL ACTIVITIES

Finance Department Updates

1. **ARPA Funds**

As of July 31, 2026, we have roughly \$1.60 million remaining – the majority being \$1.5 million of park improvements/building, \$39,000 for radio system updates, Land & Water Conservation of \$103,000 for various projects, and Planning & Zoning of \$9,700 for LiDAR. Funds must be expended by the end of 2026.

2. **2027 Budget - ongoing**

Departments spent the past month finalizing their budgets, all of which were successfully submitted to Finance on Wednesday, August 19. Darrin and I are currently analyzing the data and reaching out to departments with questions. We expect to have a clear picture of our preliminary numbers within the next few weeks. On the revenue side, we are still waiting for official Shared Revenue estimates; however, we have factored in a conservative 2.1% increase based on the state biennial budget. Additionally, we projected a \$200,000 increase in sales tax revenue. We will cross-reference our internal numbers with Forward Analytics' annual county projections when they are released in mid-September. For 2026, we are on track to meet—and potentially exceed by just a bit—our \$8,500,000 sales tax budget for 2026.

3. **New Financial Software System – Update**

We are in the final stages of reviewing initial agreements and contract documents with IT and are very close to signing with the selected vendor for our new financial system. Once finalized, we will be heavily involved in the data migration process. Having used Dynamics GP for nearly three decades, this will be a major transition for the county, as the system impacts every department in some capacity.

AGENDA ITEMS

Moody's Bond Rating Results

On August 11, we held our bond rating call with Moody's. The meeting was highly successful, aided by the preparation and comprehensive data we provided in advance. Following their review, Moody's assigned a Aa2 rating to our new debt issue and maintained our overall Aa2 credit rating. A detailed summary of the credit profile is included in your packet, outlining the key factors that could trigger future upgrades or downgrades. These parameters remain consistent with last year's criteria.

Recap: Our year-end 2025 fund balance ratio stands at a strong 55.3%. Accounting for upcoming 2026 CIP projects—specifically \$4.67 million for Norwood and \$495,000 for Highway—adjusts this ratio to 51%. Further factoring in the anticipated \$920,000 for 2027 Highway CIP projects brings the projected ratio to 50%. Even



Wood County

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Office of
Finance Director

PaNyia Yang
Finance Director

with these major capital commitments, our financial reserves remain highly robust and safely above the 40% threshold that could trigger a credit downgrade, amongst other factors.

Approve Re-allocation of Maintenance Project Funds

At the April 15, 2025 meeting, the County Board approved using jail contingency funds for the Courthouse heating system project. The total project cost was \$3,700,000, funded by \$1,571,851 in ARPA funds and \$2,128,149 in jail funds. Because ARPA dollars were utilized first and the project came in under budget, a surplus of \$153,828.84 remains in jail funds. Reuben requests committee approval to reallocate this remaining \$153,828.84 to fund the design and engineering phase of the Courthouse Accessibility and Parking Lot project.

2027 Finance Budget Proposal

This year's budget is unique for the Finance Department due to a major upcoming technology transition. As previously shared, our current financial system reaches its end-of-life status by end of 2029. In response, we have been working closely with IT to select a replacement platform. We expect to finalize the contract shortly and begin the data migration process within the next few months. To account for this change, we have factored in the ongoing costs for the new software—covering licensing, regular maintenance, and data storage—which total \$53,400 annually. This investment drives our total budget increase to 13.53% (\$83,182). Without this new system expense, our baseline increase would be just 4.85% (\$29,781), which represents routine adjustments for wages, benefits, and standard contractual and software renewals.

Set time/date for 2027 Budget meeting

I would like to request that the committee schedule a special meeting in late September to review the 2027 budget. Following our established practice from previous years, the Finance Department will distribute a summary of the current budget status. Additionally, we will ask selected departments to attend and present detailed overviews of their respective budgets. The departments chosen to present typically include those requesting significant budget increases, adding new personnel positions, projecting non-routine expenses, etc.



Wood County WISCONSIN

HUMAN RESOURCES DEPARTMENT

August 31, 2026

To: Wood County Operations Committee

From: Kimberly McGrath, Director- Human Resources

Subject: Human Resources (HR) Monthly Letter of Comments – August 2026

Human Resources Activity

	July 2026	2026 Year-to Date
Applications Received	101	934
Positions Filled	16	105
Promotions/Transfers	8	34
New Hire Orientations	5	65
Terminations, Voluntary	9*	65
Terminations, Involuntary	2	6
Retirements	1	11
Turnover Rate	1.42%	10.97%
Exit Interviews	5	31

*Two of these are casual

Human Resources Narrative

General Highlights

1. Continued preparations for the 2026 Leadership Retreat, **Improving Culture and Engagement Through Change Leadership vs. Change Management**. We are again partnering with Mid-State Technical College (MSTC) for our annual professional development event, which is scheduled to take place over three (3) half-days this fall. Information and details were shared with Department Heads in mid-July. This year's retreat will be focused on building a strategy for improving employee engagement using our results from this year's survey. Looking forward to another great event!
2. Finalized the Human Resources/Wellness/Risk Management 2027 budget. Budget reports and an overview will be presented to the Operations Committee on September 1st.
3. We were notified on August 25th that Tim Deaton has left The Horton Group. We are thankful for the years that we have been able to work with Tim and he will surely be missed. We wish him the best in his future endeavors. Our new account manager is Dan Mongoven, Vice President & Benefits Practice Leader. We look forward to working with Dan and to continue working with other long-standing members of our Horton team including Ken Kuberka and Danielle Herbst.

Meetings & Trainings

1. Attended the Operations Committee meeting on August 4th.
2. Attended County Board on August 18th.

3. Toured the Anovia clinic and met with their staff in Wisconsin Rapids on August 4th to prepare for implementation of services in 2027.
4. Attended the monthly conference call with The Horton Group on July 25th to discuss various benefit topics including the 2027 renewal.
5. Attended the Department Head Meeting on August 26th.
6. Held individual staff and team meetings to discuss and provide updates on the department's identified 2026 goals.

Benefits

1. Dental and Vision insurance renewals were provided by Delta Dental. Both Dental and Vision premiums are increasing for 2027. Dental is increasing 8.2% and Vision is increasing 7%. This is in line with the market.
2. Mutual of Omaha Life and Disability insurance premiums and rates remain unchanged.
3. We received a savings report from Rx 'n Go for the period of July 1, 2025 – June 30, 2026. During that timeframe, Wood County saved 32.8% (\$163,966) by plan members utilizing Rx 'n Go. The Horton Group states that we have good utilization on this plan, but we will still work to actively drive more utilization.
4. 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.
5. Processed and prepared monthly COBRA remittance, EBC admin fees, and stop loss admin fees.
6. Assisted multiple employees with questions related to FMLA, leaves of absence, retirement, and benefit claims concerns.
7. 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. Reported new hires with the Wisconsin New Hire Reporting Center.
2. Assisted multiple departments with interviews and selection process.
3. 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.
4. Communicated with multiple applicants, employees, and supervisors regarding varying positions.
5. 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. Sponsored multiple positions on Indeed.
6. 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>
New Position	Criminal Justice	Diversion Program Case Manager	Position posted; deadline 9/7/26
Replacements	Edgewater	CNA, RN, LPN, and Dietary Assistant – (Multiple)	Ongoing recruitment- positions posted, applications reviewed, interviews, references, backgrounds, onboarding. Deadline 8/31/26
Replacement	Edgewater	Maintenance Technician	Position posted, interviews conducted, background conducted, offer extended and accepted, filled internally 8/31/26

Replacement	Emergency Management	EM Relief Worker (2)	Positions posted; interviews conducted, references/DL checks completed, offers extended and accepted, one filled externally on 8/17/26, the other filled internally 8/31/26
Replacement	Human Services	Case Mgr/SW – Youth Justice	Position posted, interviews conducted, filled internally 8/10/26
Replacement	Human Services	CLTS Support & Service Coordinator I or II (2)	Positions posted, deadline 9/7/26
Replacement/New positions	Human Services	Economic Support Specialists (4)	Position posted; interviews conducted, one position filled 8/24/26, posted until 9/7/26
Replacement	Human Services	RN – CCS/CSP	Position posted; deadline 9/21/26
Replacement	Human Services	Mental Health/SUD Therapist	Position posted; deadline 9/7/26
Replacements	Norwood	Mental Health Technicians, Dietary Aides, RN, and LPN	Ongoing recruitment- positions posted, applications reviewed, interviews, references, backgrounds, onboarding; deadline 10/19/26
Replacement	Norwood	Maintenance Technician	Position posted; interviews conducted, references/background completed, offer extended and accepted, filled 8/3/26
Replacement	Norwood	Casual Receptionist	Position posted; deadline 10/19/26
New Position	Norwood	Health Unit Coord – 50%	Position posted; interviews conducted, references/background completed, offer extended and accepted, filled 8/3/26
New Position	Norwood	Health Unit Coord – 100%	Position posted; deadline 10/19/26
Replacements	Sheriff	Correction Officers	Position posted; interviews continually being conducted and positions filled, ongoing recruitment, one position filled 8/3/26
Replacement	Veterans	Veterans Rep II	Position filled internally 8/17/26
Replacement	Veterans	Veterans Rep I	Position posted; deadline 8/24/26

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 5th.

NEW Workers' Compensation Claims (1)

1. 8/23/26 – Sheriff's – Employee injured L ankle/scraped L forearm after slipping going down basement stairs at private residence

OPEN Workers' Compensation Claims (4)

1. 7/13/25 – Health – Employee injured L knee after falling at work-related conference
2. 1/20/26 – Sheriff's (Corrections) – Employee injured L knee while responding to emergency in Jail (surgery required)
3. 2/6/26 – Norwood – Employee strained lower back while transferring resident
4. 5/24/26 – Dispatch – Employee fell on steps in Dispatch Center, injuring L upper arm

CLOSED Workers' Compensation Claims (3)

1. 2/12/25 – EM – Employee slipped on ice, fell on L side hauling debris to bin at EM Shop (surgery required)
2. 6/3/26 – Human Services – Employee suffered needlestick injury to L hand while giving injection

3. 7/9/26 – EM – Employee was exposed to poison ivy/wild parsnip while weed whacking at North Wood Co. Park

First Aid Injuries (3)

1. 8/4/26 – Sheriff's (Corrections) – Employee was bitten on L forearm by combative inmate
2. 8/13/26 – Edgewater – Employee was bitten on R forearm by resident during 1:1
3. 8/19/26 – Norwood – Employee scraped hands/knees after tripping in parking lot

Property/Vehicle Damage Claims (0)

Liability Claims (0)

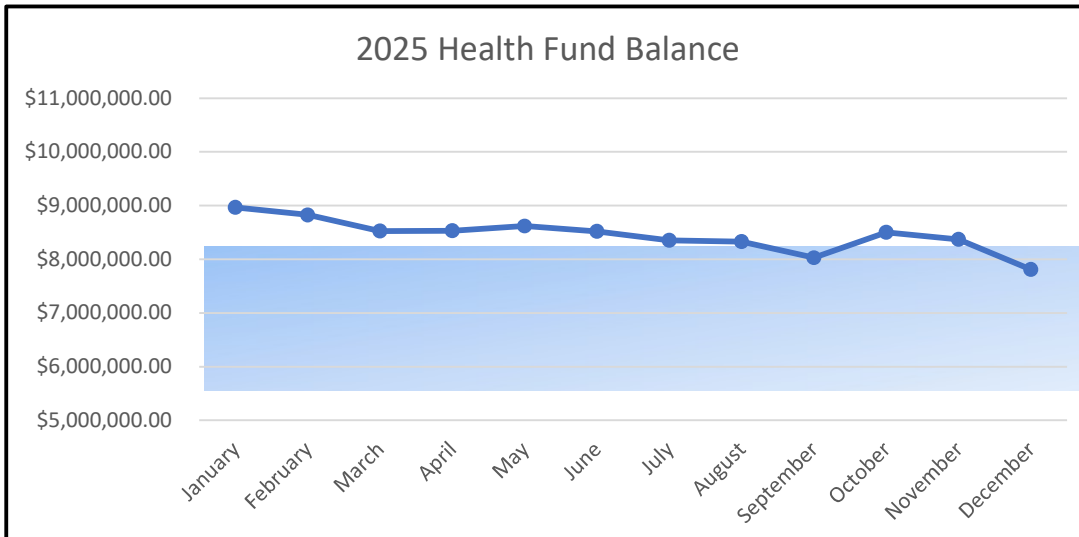
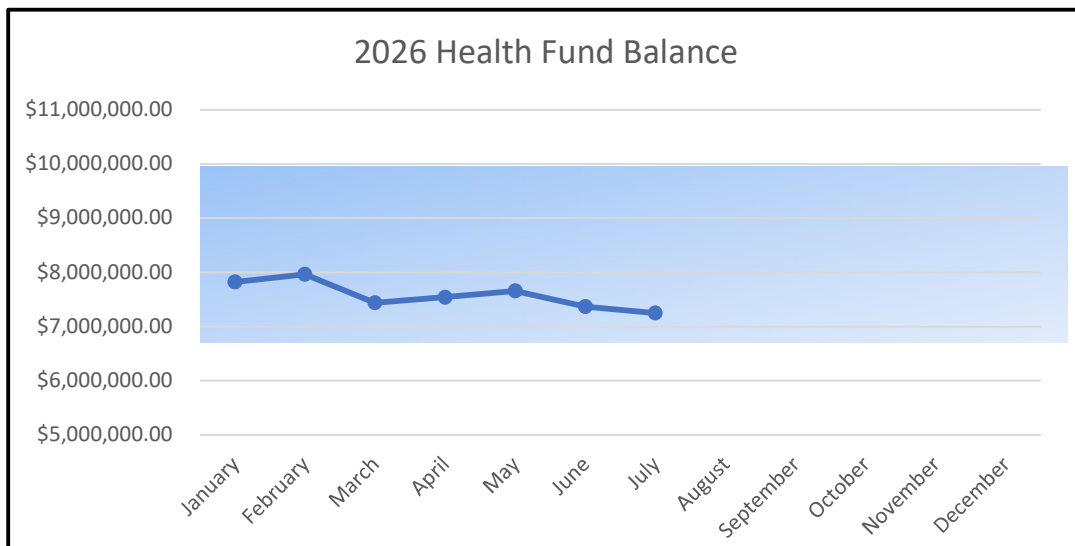
OPEN EEOC/ERD Claims (1)

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.

Other

1. Created and distributed the Monthly Manager Resource, titled "Confidentiality/Maintaining Professional Boundaries" to all Wood County managers and supervisors.
2. Quarter 3 Random DOT Selections forwarded to Highway, Parks, and Human Services.
3. Posted multiple announcements on LinkedIn and Facebook throughout the month. These include job advertisements, employee recognition, and other relevant community-focused announcements.
4. Worked with Unemployment Insurance (UI) to provide additional information regarding multiple claims. Worked with various departments to compile information needed.
5. Received and processed multiple invoices for HR, Safety & Risk, and Wellness.
6. Facilitated New Hire Orientation on August 3rd, 10th, 17th, 24th, and 31st.
7. Conducted exit interviews on August 7th, 13th, 18th, and 19th.
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.

	2026 Health Fund Balance	2025 Health Fund Balance
January	\$ 7,823,335.02	\$ 8,964,253.00
February	\$ 7,964,930.45	\$ 8,825,436.93
March	\$ 7,437,558.04	\$ 8,523,449.03
April	\$ 7,543,191.47	\$ 8,528,653.07
May	\$ 7,658,519.55	\$ 8,616,729.58
June	\$ 7,368,795.39	\$ 8,518,696.37
July	\$ 7,248,494.78	\$ 8,352,009.13
August		\$ 8,328,467.11
September		\$ 8,030,198.08
October		\$ 8,500,559.51
November		\$ 8,365,945.25
December		\$ 7,806,444.21



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 2026

1. Attended Wisconsin Counties Association weekly calls on Mondays in August.
2. Attended Operations Committee Meeting on August 4.
3. Attended United Way Board of Directors Meeting on August 12.
4. Met with representatives from Associated Bank to go over our portfolio on August 24.
5. Met with Chairman Pliml, Village of Vesper Board Member, and Scott Brehm to discuss procedures for tax deed properties on August 25.
6. Attended Department Head Meeting on August 26.
7. Attended Wisconsin Counties Association, In the Board Room with Andy Phillips on August 26. The topic had to do with tax deed properties and the additional presenter was the Calumet County Treasurer.
8. For the first time since taking office, I am proud to announce that we will **NOT** be having a tax deed sale in September, as all the 2022 delinquent taxes have been **PAID**!!!!!!! 😊😊
9. I submitted the Treasurer Budget to Finance by August 19 and have included the 2027 budget for your review and approval.
10. This office sent out a little over 1,000 notices for all years' delinquent taxes (2023-2025) to try to lessen the amount of tax certificates that will need to be issued on September 1 for the delinquent 2025 taxes. Total amount of outstanding taxes was \$3.3 million.

COUNTY BOARD CLAIMS

Jul-26

Paid August 2026

District #		MONTH	PER DIEM	MILEAGE	Other Expenses	TOTAL
1	Wayne Schulz Jr	July-26	\$ 300.00	\$ 162.64	\$ -	\$ 462.64
2	Donna Rozar	July-26	\$ 365.00	\$ 384.56	\$ 104.00	\$ 853.56
3	Thomas Buttke	July-26	\$ -	\$ -	\$ -	\$ -
4	Russell Perlock	July-26	\$ 400.00	\$ 266.00	\$ -	\$ 666.00
5	Timothy Hovendick	July-26	\$ 400.00	\$ 266.00	\$ -	\$ 666.00
6	Allen Breu	July-26	\$ 315.00	\$ 91.20	\$ -	\$ 406.20
7	William Voight	July-26	\$ 300.00	\$ 104.88	\$ -	\$ 404.88
8	Jake Hahn	July-26	\$ 545.00	\$ 136.80	\$ -	\$ 681.80
9	Paul Goldberg	July-26	\$ 300.00	\$ 115.52	\$ -	\$ 415.52
10	Lee Thao	July-26			\$ -	\$ -
11	Jeff Penzkover	July-26	\$ 350.00	\$ 56.24	\$ -	\$ 406.24
12	Laura Valenstein	July-26	\$ 315.00	\$ -	\$ -	\$ 315.00
13	Linda Casper	July-26	\$ 350.00	\$ 12.16	\$ -	\$ 362.16
14	Dennis Polach	July-26	\$ 350.00	\$ 33.29	\$ -	\$ 383.29
15	William Clendenning	July-26	\$ 665.00	\$ 487.16	\$ -	\$ 1,152.16
16	Lance Pliml	July-26	\$ 850.00	\$ 46.40	\$ -	\$ 896.40
17	Joseph Zurfluh	July-26	\$ 315.00	\$ 16.72	\$ -	\$ 331.72
18	Brad Hamilton	July-26	\$ 730.00	\$ 433.20	\$ 72.00	\$ 1,235.20
19	Bill Leichtnam	July-26	\$ 660.00	\$ 281.20	\$ -	\$ 941.20
	Michael Feirer	July-26	\$ 50.00	\$ -	\$ -	\$ 50.00
	Bev Ghiloni	July-26	\$ 50.00	\$ 7.60	\$ -	\$ 57.60
	Thomas Heiser	July-26	\$ 65.00	\$ 7.60	\$ -	\$ 72.60
	Linda Schmidt	July-26	\$ 60.00	\$ 60.80	\$ -	\$ 120.80
	Marie Topping	June/July	\$ 100.00	\$ -	\$ -	\$ 100.00
	TOTAL:		\$ 7,835.00	\$ 2,969.97	\$ 176.00	\$ 10,980.97

Committee Report

County of Wood

Report of claims for: County Clerk

For the period of: August 2026

For the range of vouchers: 06260090 - 06260099

Voucher	Vendor Name	Nature of Claim	Doc Date	Amount	Paid
06260090	US BANK	VISA Charges	07/29/2026	\$1,315.99	P
06260091	OFFICE ENTERPRISES INC	Mail Supplies	07/30/2026	\$402.89	P
06260092	ELECTION SYSTEMS & SOFTWARE	Partisan Primary Ballots	07/29/2026	\$7,923.54	P
06260093	GANNETT WISCONSIN LOCALIQ	Various Ads	08/03/2026	\$285.36	P
06260094	UNITED MAILING SERVICE	Monthly Mail Fees	08/06/2026	\$1,333.44	P
06260095	AMAZON CAPITAL SERVICES	Office Supplies	08/11/2026	\$77.67	P
06260096	HALL DEBORAH M	Canvass Board	08/14/2026	\$104.72	P
06260097	STEVNING-ROE ANN	Canvass Board	08/14/2026	\$103.20	P
06260098	UNITED PARCEL SERVICE	UPS	08/24/2026	\$350.00	
06260099	VERIZON	Monthly Modem Fee	08/26/2026	\$184.11	
Grand Total:				\$12,080.92	

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: FINANCE

For the period of: AUGUST 2026

For the range of vouchers: 14260139 - 14260154

Voucher	Vendor Name	Nature of Claim	Doc Date	Amount	Paid
14260139	HARRING MARK STANDING CHAPTER 13 TRUSTEE	GARNISHMENT PAYMENT	08/06/2026	\$761.54	P
14260140	MUTUAL OF OMAHA INSURANCE COMPANY	SHORT TERM DISABILITY INSUR	08/06/2026	\$6,779.73	P
14260141	MUTUAL OF OMAHA INSURANCE COMPANY	LONG TERM DISABILITY INSURANCE	08/06/2026	\$3,851.94	P
14260142	MUTUAL OF OMAHA INSURANCE COMPANY	BASIC LIFE/SUPP (VOL) LIFE INS	08/06/2026	\$3,999.97	P
14260143	OREGON CHILD SUPPORT	OR CHILD SUPPORT PAYMENT	08/06/2026	\$98.58	P
14260144	SUPPORT PAYMENT CLEARINGHOUSE	AZ CHILD SUPPORT PAYMENT	08/06/2026	\$355.85	P
14260145	WIPFLI LLP	2025 AUDIT FINAL, DHS PROGRESS	07/29/2026	\$19,615.30	P
14260146	STAPLES ADVANTAGE	OFFICE SUPPLIES	08/12/2026	\$10.56	P
14260147	AMAZON CAPITAL SERVICES	OFFICE SUPPLIES	08/17/2026	\$33.21	P
14260148	HARRING MARK STANDING CHAPTER 13 TRUSTEE	GARNISHMENT PAYMENT	08/20/2026	\$761.54	P
14260149	MUTUAL OF OMAHA INSURANCE COMPANY	SHORT TERM DISABILITY INSUR	08/20/2026	\$6,837.14	P
14260150	MUTUAL OF OMAHA INSURANCE COMPANY	LONG TERM DISABILITY INSURANCE	08/20/2026	\$3,920.35	P
14260151	MUTUAL OF OMAHA INSURANCE COMPANY	BASIC LIFE/SUPP (VOL) LIFE INS	08/20/2026	\$4,049.84	P
14260152	OREGON CHILD SUPPORT	OR CHILD SUPPORT PAYMENT	08/20/2026	\$98.58	P
14260153	SUPPORT PAYMENT CLEARINGHOUSE	AZ CHILD SUPPORT PAYMENT	08/20/2026	\$355.85	P
14260154	AMAZON CAPITAL SERVICES	OFFICE SUPPLIES	08/25/2026	\$36.39	
Grand Total:				\$51,566.37	

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 2026

For the range of vouchers: 17260079 - 17260085 23260033 - 23260038

Voucher	Vendor Name	Nature of Claim	Doc Date	Amount	Paid
17260079	ASPIRUS OCCUPATIONAL HEALTH	Advisor/Mileage/HRA/Bios/Labs	08/12/2026	\$4,675.50	P
17260080	WI DEPT OF WORKFORCE DEVELOPMENT	July 2026 Unemployment Charges	08/12/2026	\$1,231.78	P
17260081	ASPIRUS OCCUPATIONAL HEALTH	Drug Testing	08/03/2026	\$479.50	P
17260082	SANFORD HEALTH OCCMED	Drug Testing	08/12/2026	\$41.00	P
17260083	HEART OF WIS CHAMBER OF COMMERCE	Service & Recognition Program	08/11/2026	\$355.00	P
17260084	SANFORD HEALTH OCCMED	Drug Testing	07/31/2026	\$123.00	P
17260085	MARSHFIELD AREA CHAMBER OF COMMERCE	Service Recognition Program	08/17/2026	\$32.78	P
23260033	TJ'S AUTO & COLLISION REPAIR	Black Squad #5	08/07/2026	\$12,363.08	P
23260034	TJ'S AUTO & COLLISION REPAIR	Black Squad #28	08/07/2026	\$7,819.20	P
23260035	WESTSIDE AUTO BODY	Hail Damage #51	08/07/2026	\$4,559.37	P
23260036	BACK TO NATURE TREE SERVICE	Removed Tree and Stump	08/12/2026	\$1,250.00	P
23260037	TJ'S AUTO & COLLISION REPAIR	MPI Black Squad #20	08/19/2026	\$1,217.65	
23260038	HERITAGE AUTO BODY LLC	HS Van	08/25/2026	\$4,397.81	
Grand Total:				\$38,545.67	

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: TREASURER

For the period of: AUGUST 2026

For the range of vouchers: 28260164 - 28260187

Voucher	Vendor Name	Nature of Claim	Doc Date	Amount	Paid
28260164	ARRIAGA ALEJANDRO	TAX OVERPAYMENT REFUND	08/05/2026	\$6.62	P
28260165	CITY OF MARSHFIELD	JULY SPECIAL CHARGES	08/05/2026	\$300.31	P
28260166	CITY OF NEKOOSA TREASURER	JULY SPECIAL CHARGES	08/05/2026	\$151.57	P
28260167	CITY OF WISCONSIN RAPIDS	JULY SPECIAL CHARGES	08/05/2026	\$1,198.85	P
28260168	CORELOGIC	TAX OVERPAYMENT REFUND	08/05/2026	\$786.04	P
28260169	CORELOGIC	TAX OVERPAYMENT REFUND	08/05/2026	\$1,380.29	P
28260170	DYE DONALD	TAX OVERPAYMENT REFUND	08/05/2026	\$308.23	P
28260171	EGGER DAVID	TAX OVERPAYMENT REFUND	08/05/2026	\$1,022.43	P
28260172	HANNUM CHRISTINE	TAX OVERPAYMENT REFUND	08/05/2026	\$51.14	P
28260173	KRAUSE KAREN	TAX OVERPAYMENT REFUND	08/05/2026	\$40.08	P
28260174	LOANCARE	TAX OVERPAYMENT REFUND	08/05/2026	\$283.99	P
28260175	RAPIDS HOUSING LLC	TAX OVERPAYMENT REFUND	08/05/2026	\$2,174.05	P
28260176	TOWN OF PORT EDWARDS	JULY SPECIAL CHARGES	08/05/2026	\$392.42	P
28260177	TOWN OF REMINGTON	JULY SPECIAL CHARGES	08/05/2026	\$303.32	P
28260178	TOWN OF SARATOGA	JULY SPECIAL CHARGES	08/05/2026	\$1,711.77	P
28260179	TOWN OF CAMERON	JULY SPECIAL CHARGES	08/05/2026	\$270.94	P
28260180	TOWN OF GRAND RAPIDS	JULY SPECIAL CHARGES	08/05/2026	\$1,420.79	P
28260181	VILLAGE OF PORT EDWARDS TREAS	JULY SPECIAL CHARGES	08/05/2026	\$215.60	P
28260182	WI DEPT OF ADMINISTRATION	JULY WI LAND INFO	08/05/2026	\$8,141.00	P
28260183	WOOD COUNTY REGISTER OF DEEDS	TAX DEED RECORDING FEES	08/05/2026	\$60.00	P
28260184	STATE OF WISCONSIN TREASURER	JULY CLERK OF COURTS REVENUE	08/19/2026	\$137,434.02	P
28260185	WI REAL PROPERTY LISTERS ASSN	WRPLA CONFERENCE	08/19/2026	\$160.00	P
28260186	US BANK	OFFICE SUPPLIES	08/26/2026	\$52.48	P
28260187	WISCONSIN CO TREAS ASSN SEC TR	WCTA OCTOBER CONFERENCE	08/26/2026	\$125.00	P
Grand Total:				\$157,990.94	

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

Our office 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 Summary

Department: 06 - County Clerk	2027 Budget Summary							
	0601 - County Clerk-Administration	0602 - County Clerk-Postage Meter	0603 - County Clerk-Elections	0605 - Committees & Commissions	2027 Total	Change %	Change \$	2026 Budget
Revenue / Funding Source								
44 - Licenses and Permits	28,200				28,200	+43.15%	8,500	19,700
46 - Public Charges for Services	36,900		44,375		81,275	+92.25%	39,000	42,275
47 - Intergov. Charges for Services	0				0	0.00%	0	0
Revenue / Funding Source Total	65,100	0	44,375	0	109,475	+76.64%	47,500	61,975
Expense / Expenditure								
100 - Personnel Services	291,062		1,356	147,526	439,944	+2.83%	12,118	427,826
200 - Contractual Services	6,980			3,160	10,140	-2.41%	(250)	10,390
300 - Supplies and Expense	14,525	9,200	85,350	61,600	170,675	-9.52%	(17,950)	188,625
500 - Fixed Charges	41,944	6,000			47,944	-0.29%	(138)	48,082
Total Operating Expenditures	354,511	15,200	86,706	212,286	668,703	-0.92%	(6,220)	674,923
800 - Capital Outlay	0		266,593		266,593	0.00%	266,593	0
Expense / Expenditure Total	354,511	15,200	353,299	212,286	935,296	+38.58%	260,373	674,923
Beginning Carryover	-	-	227,328	-	227,328	-12.17%	(31,496)	258,824
Ending Carryover	-	-	(6,596)	-	(6,596)	-102.90%	(234,189)	227,593
06 - County Clerk Total	289,411	15,200	75,000	212,286	591,897	+1.75%	10,180	581,717

Department: 06 - County Clerk	2026 Budget Summary				
	0601 - County Clerk-Administration	0602 - County Clerk-Postage Meter	0603 - County Clerk-Elections	0605 - Committees & Commissions	2026 Budget
Revenue / Funding Source					
44 - Licenses and Permits	19,700				19,700
46 - Public Charges for Services	36,900		5,375		42,275
47 - Intergov. Charges for Services	0				0
Revenue / Funding Source Total	56,600	0	5,375	0	61,975
Expense / Expenditure					
100 - Personnel Services	278,541		1,756	147,529	427,826
200 - Contractual Services	6,980			3,410	10,390
300 - Supplies and Expense	14,275	8,400	109,850	56,100	188,625
500 - Fixed Charges	42,082	6,000			48,082
Expense / Expenditure Total	341,878	14,400	111,606	207,039	674,923
Beginning Carryover	-	-	258,824	-	258,824
Ending Carryover	-	-	227,593	-	227,593
06 - County Clerk Total	285,278	14,400	75,000	207,039	581,717



Department Operating Budget Detail

With Previous Year Comparison and Annual Estimate

	2027 Budget	% Change	2026 Budget	2026 Actual	2026 Estimate
06 - County Clerk					
0601 - County Clerk-Administration					
<u>Revenue / Funding Source</u>					
0601-44200 - DNR & Marriage License Fees					
44 - Licenses and Permits	27,200	+45.45%	18,700	12,310	18,700
0601-44200 - DNR & Marriage License Fees Total	27,200	+45.45%	18,700	12,310	18,700
0601-44201 - Dog License Fund					
44 - 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	0.00%	30,000	19,860	30,000
0601-46110 - Public Chgs-Passports Total	30,000	0.00%	30,000	19,860	30,000
0601-46191 - Public Charges - Marriage License					
46 - Public Charges for Services	6,800	0.00%	6,800	4,400	6,800
0601-46191 - Public Charges - Marriage License Total	6,800	0.00%	6,800	4,400	6,800
0601-46192 - Temporary License Service					
46 - Public Charges for Services	0	0.00%	0	0	
0601-46192 - Temporary License Service Total	0	0.00%	0	0	
0601-46194 - Clerk Copy Fees					
46 - Public Charges for Services	100	0.00%	100	98	100
0601-46194 - Clerk Copy Fees Total	100	0.00%	100	98	100
0601-47330 - Local Gov't Charges					
47 - Intergov. Charges for Services	0	0.00%	0	0	
0601-47330 - Local Gov't Charges Total	0	0.00%	0	0	
Revenue / Funding Source Total	65,100	+15.02%	56,600	36,668	56,600
<u>Expense / Expenditure</u>					
0601-51420 - County Clerk					
100 - Personnel Services	291,062	+5.73%	275,275	152,765	274,646
200 - Contractual Services	6,980	0.00%	6,980	4,168	6,205
300 - Supplies and Expense	14,525	+1.75%	14,275	7,426	14,525
500 - Fixed Charges	41,944	-0.33%	42,082	28,393	41,837
800 - Capital Outlay	0	0.00%	0	0	
0601-51420 - County Clerk Total	354,511	+4.70%	338,613	192,752	337,213
Expense / Expenditure Total	354,511	+4.70%	338,613	192,752	337,213
0601 - County Clerk-Administration Total	289,411	+2.62%	282,013	156,084	280,613
0602 - County Clerk-Postage Meter					
<u>Expense / Expenditure</u>					
0602-51424 - Postage Meter					
300 - Supplies and Expense	9,200	+9.52%	8,400	5,916	8,700



Department Operating Budget Detail

With Previous Year Comparison and Annual Estimate

	2027 Budget	% Change	2026 Budget	2026 Actual	2026 Estimate
500 - Fixed Charges	6,000	0.00%	6,000	4,564	5,986
0602-51424 - Postage Meter Total	15,200	+5.56%	14,400	10,480	14,686
Expense / Expenditure Total	15,200	+5.56%	14,400	10,480	14,686
0602 - County Clerk-Postage Meter Total	15,200	+5.56%	14,400	10,480	14,686
0603 - County Clerk-Elections					
<u>Revenue / Funding Source</u>					
0603-46141 - Public Chrgs-Court Fees/Costs					
46 - Public Charges for Services	44,375	+725.58%	5,375	70	5,375
0603-46141 - Public Chrgs-Court Fees/Costs Total	44,375	+725.58%	5,375	70	5,375
Revenue / Funding Source Total	44,375	+725.58%	5,375	70	5,375
<u>Expense / Expenditure</u>					
0603-51440 - Elections					
100 - Personnel Services	1,356	-22.78%	1,756	586	1,756
300 - Supplies and Expense	85,350	-22.30%	109,850	45,138	109,350
800 - Capital Outlay	266,593	+100.00%	0	0	
0603-51440 - Elections Total	353,299	+216.56%	111,606	45,724	111,106
Expense / Expenditure Total	353,299	+216.56%	111,606	45,724	111,106
0603 - County Clerk-Elections Total	308,924	+190.80%	106,231	45,654	105,731
0604 - County Clerk-Info & Comm					
<u>Expense / Expenditure</u>					
0604-51453 - Information & Communication					
200 - Contractual Services	0	0.00%	0	0	
300 - Supplies and Expense	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	147,526	0.00%	147,529	79,590	147,529
200 - Contractual Services	3,160	-7.33%	3,410	1,886	3,410
300 - Supplies and Expense	61,600	+9.80%	56,100	37,940	56,260
0605-51120 - Committees & Commissions Total	212,286	+2.53%	207,039	119,416	207,199
Expense / Expenditure Total	212,286	+2.53%	207,039	119,416	207,199
0605 - Committees & Commissions Total	212,286	+2.53%	207,039	119,416	207,199



Department Operating Budget Detail

With Previous Year Comparison and Annual Estimate

	2027 Budget	% Change	2026 Budget	2026 Actual	2026 Estimate
06 - County Clerk Total	825,821	+35.45%	609,683	331,634	608,229

Operating Position Cost Summary

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

Fiscal Year

2027

Forecast Year

2027

Department or Sub-Department

06 - County Clerk

Position	Pay Grade	Alloc. %	Salary	Modifiers	Premiums	Total	Hours	Premium Hours	FTE
06 - County Clerk			279,764	93,400	60,924	434,088	45,355	-	21.81
Grand Total			279,764	93,400	60,924	434,088	45,355	-	21.81



Department Operating Budget Narrative

Account Number	Description	2027 Requested	2026 Budget	Difference		Change Justification 10% or greater change
				Amount	%	
06 - County Clerk						
0601 - County Clerk-Administration						
<u>Revenue / Funding Source</u>						
0601-44200 - DNR & Marriage License Fees						
101-0601-44200-???-000	44-000 - Licenses and Permits	27,200	18,700	8,500	+45.45%	Increase in ML Fees passed by County Board
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	30,000	0	0.00%	
0601-46191 - Public Charges - Marriage License						
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%	
<u>Expense / Expenditure</u>						
0601-51420 - County Clerk						
101-0601-51420-???-101	101 - Wages-Permanent	175,194	168,494	6,699	+3.98%	
101-0601-51420-???-107	107 - Sick Leave	9,010	8,485	525	+6.19%	
101-0601-51420-???-108	108 - Vacation	11,109	8,797	2,312	+26.28%	



Department Operating Budget Narrative

101-0601-51420-???-109	109 - Holiday	7,467	7,032	435	+6.19%
101-0601-51420-???-110	110 - Funeral/Jury/Other	0	0	0	0.00%
101-0601-51420-???-120	120 - FICA	15,513	14,750	763	+5.17%
101-0601-51420-???-130	130 - Health Insurance	55,535	51,422	4,113	+8.00%
101-0601-51420-???-132	132 - Post Employment Benefits	0	0	0	0.00%
101-0601-51420-???-133	133 - Vision Insurance	110	102	7	+7.03%
101-0601-51420-???-134	134 - Dental Insurance	1,446	1,337	110	+8.20%
101-0601-51420-???-140	140 - Life Insurance	45	45	0	-0.26%
101-0601-51420-???-151	151 - Retirement	14,701	13,882	819	+5.90%
101-0601-51420-???-160	160 - Worker's Compensation	132	129	3	+2.03%
101-0601-51420-???-172	172 - Training / Conference / CPE	800	800	0	0.00%
101-0601-51420-???-214	214 - Prof Serv-Printing	2,000	2,000	0	0.00%
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	2,400	0	0.00%
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%
101-0601-51420-???-312	312 - Copy Expense	300	300	0	0.00%
101-0601-51420-???-313	313 - Postage	4,750	4,500	250	+5.56% postage increases twice per year
101-0601-51420-???-323	323 - Public Notices	5,000	5,000	0	0.00%
101-0601-51420-???-325	325 - Dues & Subscriptions	0	0	0	0.00%
101-0601-51420-???-328	328 - Dues	175	175	0	0.00%
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	1,000	0	0.00%
101-0601-51420-???-336	336 - Parking	0	0	0	0.00%
101-0601-51420-???-511	511 - Insurance-Liability	2,534	2,672	(138)	-5.16%
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%



Department Operating Budget Narrative

101-0601-51420-???-814	814 - Computers & Printers	0	0	0	0.00%
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0602 - County Clerk-Postage Meter

Expense / Expenditure

0602-51424 - Postage Meter

101-0602-51424-???-311	311 - Office Supplies	3,000	2,200	800	+36.36%	costs for mail machine operation substantially increasing
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 Chrgrs-Court Fees/Costs

101-0603-46141-???-000	46-000 - Public Charges for Services	44,375	5,375	39,000	+725.58%	CIP - Municipal Payments for new DS300s
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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	400	800	(400)	-50.00%	2-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	4,500	7,000	(2,500)	-35.71%	2-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	30,000	45,000	(15,000)	-33.33%	2-election year
101-0603-51440-???-323	323 - Public Notices	7,000	14,000	(7,000)	-50.00%	2-election year
101-0603-51440-???-331	331 - Mileage	500	500	0	0.00%	
101-0603-51440-???-344	344 - Operating Supplies & Expense	0	0	0	0.00%	



Department Operating Budget Narrative

101-0603-51440-???-350	350 - Repair & Maintenance Supplies	43,000	43,000	0	0.00%
101-0603-51440-???-810	810 - Capital Equipment	266,593	0	266,593	0.00%
0604 - County Clerk-Info & Comm					
<u>Expense / Expenditure</u>					
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					
<u>Expense / Expenditure</u>					
0605-51120 - Committees & Commissions					
101-0605-51120-???-101	101 - Wages-Permanent	132,782	132,782	0	0.00%
101-0605-51120-???-120	120 - FICA	10,158	10,158	0	0.00%
101-0605-51120-???-160	160 - Worker's Compensation	86	89	(3)	-2.99%
101-0605-51120-???-172	172 - Training / Conference / CPE	4,500	4,500	0	0.00%
101-0605-51120-???-214	214 - Prof Serv-Printing	500	500	0	0.00%
101-0605-51120-???-221	221 - Utility Service-Cellphone / Telephone	0	250	(250)	-100.00% Eliminated CB Chair Office & Phone
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	35,000	30,000	5,000	+16.67% Mileage rate increase.
101-0605-51120-???-332	332 - Meals	300	300	0	0.00%
101-0605-51120-???-333	333 - Lodging / Hotels	5,500	5,000	500	+10.00% Increase in rates and usage
101-0605-51120-???-336	336 - Parking	0	0	0	0.00%



Department Operating Budget Narrative

101-0605-51120-???-341	341 - Operating Supplies & Expense	2,500	2,500	0	0.00%	
Total 06 - County Clerk		825,821	609,683	216,138	+35.45%	

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

	2027 Budget	% Change	2026 Budget	2026 Actual	2026 Estimate
28 - Treasurer					
2801 - Treasurer					
<u>Revenue / Funding Source</u>					
2801-41120 - Tax Increments					
41 - Taxes	0	0.00%	0	152,553	152,553
2801-41120 - Tax Increments Total	0	0.00%	0	152,553	152,553
2801-41150 - Forest Cropland/Managed Forest					
41 - Taxes	98,343	0.00%	98,343	82,331	152,000
2801-41150 - Forest Cropland/Managed Forest Total	98,343	0.00%	98,343	82,331	152,000
2801-41800 - Interest & Penalties on Taxes					
41 - Taxes	317,800	0.00%	317,800	184,802	317,800
2801-41800 - Interest & Penalties on Taxes Total	317,800	0.00%	317,800	184,802	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	4,679	6,000
2801-46121 - Treas Fees-Redemption Notices Total	6,000	0.00%	6,000	4,679	6,000
2801-46122 - Public Chgs-Property Conversio					
46 - Public Charges for Services	1,000	0.00%	1,000	0	1,051
2801-46122 - Public Chgs-Property Conversio Total	1,000	0.00%	1,000	0	1,051
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	32,637	+335.16%	7,500	1,985	2,485
2801-48300 - Property Sales Total	32,637	+335.16%	7,500	1,985	2,485
2801-48900 - Miscellaneous Revenue					
48 - Miscellaneous Revenues	200	0.00%	200	0	0
2801-48900 - Miscellaneous Revenue Total	200	0.00%	200	0	0
Revenue / Funding Source Total	475,980	+5.58%	450,843	426,350	651,889
<u>Expense / Expenditure</u>					
2801-51520 - Treasurer					
100 - Personnel Services	324,749	+5.54%	307,710	180,465	308,610
200 - Contractual Services	69,215	+0.15%	69,113	48,567	54,965
300 - Supplies and Expense	34,700	+4.20%	33,300	18,095	31,395
500 - Fixed Charges	36,505	-0.04%	36,520	24,347	36,520
2801-51520 - Treasurer Total	465,170	+4.15%	446,644	271,473	431,490
Expense / Expenditure Total	465,170	+4.15%	446,644	271,473	431,490



Department Operating Budget Detail

With Previous Year Comparison and Annual Estimate

	2027 Budget	% Change	2026 Budget	2026 Actual	2026 Estimate
2801 - Treasurer Total	(10,810)	-157.43%	(4,199)	(154,876)	(220,399)
28 - Treasurer Total	(10,810)	-157.43%	(4,199)	(154,876)	(220,399)



Department Operating Budget Narrative

Account Number	Description	2027 Requested	2026 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	98,343	0	0.00%	
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	32,637	7,500	25,137	+335.16%	Proceeds from 2022 Tax Deed Sales That Were Unclaimed in 5 yrs



Department Operating Budget Narrative

2801-48900 - Miscellaneous Revenue

101-2801-48900-???-000	48-000 - Miscellaneous Revenues	200	200	0	0.00%
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Expense / Expenditure

2801-51520 - Treasurer

101-2801-51520-???-101	101 - Wages-Permanent	207,446	198,703	8,743	+4.40%	
101-2801-51520-???-107	107 - Sick Leave	6,102	5,778	323	+5.60%	
101-2801-51520-???-108	108 - Vacation	7,554	7,154	400	+5.59%	
101-2801-51520-???-109	109 - Holiday	5,057	4,789	268	+5.60%	
101-2801-51520-???-110	110 - Funeral/Jury/Other	0	0	0	0.00%	
101-2801-51520-???-120	120 - FICA	17,301	16,556	745	+4.50%	
101-2801-51520-???-130	130 - Health Insurance	59,502	55,095	4,407	+8.00%	
101-2801-51520-???-132	132 - Post Employment Benefits	1,298	1,230	69	+5.58%	
101-2801-51520-???-133	133 - Vision Insurance	194	155	39	+25.23%	
101-2801-51520-???-134	134 - Dental Insurance	1,707	1,577	129	+8.20%	
101-2801-51520-???-140	140 - Life Insurance	45	45	0	-0.26%	
101-2801-51520-???-151	151 - Retirement	16,396	15,583	814	+5.22%	
101-2801-51520-???-160	160 - Worker's Compensation	147	145	2	+1.38%	
101-2801-51520-???-172	172 - Training / Conference / CPE	2,000	900	1,100	+122.22%	RPL Participates in Conferences
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	1,640	0	0.00%	
101-2801-51520-???-236	236 - R/M Serv-Lic Agreement-Software	37,575	37,573	2	+0.01%	
101-2801-51520-???-243	243 - R/M Serv Other-Equipment	300	200	100	+50.00%	Maintenance Costs Increase
101-2801-51520-???-310	310 - Debit Cards	1,000	500	500	+100.00%	More Jury Trials
101-2801-51520-???-311	311 - Office Supplies	3,000	3,000	0	0.00%	



Department Operating Budget Narrative

101-2801-51520-???-312	312 - Copy Expense	2,000	2,000	0	0.00%	
101-2801-51520-???-313	313 - Postage	21,000	21,000	0	0.00%	
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	2,000	1,800	200	+11.11%	RPL Participates in Conferences
101-2801-51520-???-332	332 - Meals	500	500	0	0.00%	
101-2801-51520-???-333	333 - Lodging / Hotels	2,000	1,500	500	+33.33%	RPL Participates in Conferences
101-2801-51520-???-341	341 - Operating Supplies & Expense	2,200	2,000	200	+10.00%	ROD Required Dept to get a Paid Subscription for LARADO for Printing
101-2801-51520-???-511	511 - Insurance-Liability	2,641	2,656	(15)	-0.56%	
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

(10,810) (4,199) (6,611) -157.43%



Department Operating Budget Summary

2027 Budget Summary					
Department: 28 - Treasurer	2801 - Treasurer	2027 Total	Change %	Change \$	2026 Budget
Revenue / Funding Source					
41 - Taxes	416,143	416,143	0.00%	0	416,143
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	32,837	32,837	+326.45%	25,137	7,700
Total Operating Revenues	475,980	475,980	+5.58%	25,137	450,843
Revenue / Funding Source Total	475,980	475,980	+5.58%	25,137	450,843
Expense / Expenditure					
100 - Personnel Services	324,749	324,749	+5.54%	17,039	307,710
200 - Contractual Services	69,215	69,215	+0.15%	102	69,113
300 - Supplies and Expense	34,700	34,700	+4.20%	1,400	33,300
500 - Fixed Charges	36,505	36,505	-0.04%	(15)	36,520
Total Operating Expenditures	465,170	465,170	+4.15%	18,526	446,644
Expense / Expenditure Total	465,170	465,170	+4.15%	18,526	446,644
Beginning Carryover					
Ending Carryover					
28 - Treasurer Total	(10,810)	(10,810)	-157.43%	(6,611)	(4,199)



Department Operating Budget Summary

Department: 28 - Treasurer	2026 Budget Summary	
	2801 - Treasurer	2026 Budget
Revenue / Funding Source		
41 - Taxes	416,143	416,143
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	450,843	450,843
Revenue / Funding Source Total	450,843	450,843
Expense / Expenditure		
100 - Personnel Services	307,710	307,710
200 - Contractual Services	69,113	69,113
300 - Supplies and Expense	33,300	33,300
500 - Fixed Charges	36,520	36,520
Total Operating Expenditures	446,644	446,644
Expense / Expenditure Total	446,644	446,644
Beginning Carryover		
Ending Carryover		
28 - Treasurer Total	(4,199)	(4,199)

Operating Position Cost Summary

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

Fiscal Year 2027
Forecast Year 2027
Department or Sub-Department 2801 - 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	94,682	34,825	-	129,506	2,080	-	1.00
3402-Deputy Treasurer (3402-12181): CHERYL KROHN (12181)	Grade G	Step 6	100.00	64,917	31,150	-	96,066	2,080	-	1.00
3404-Real Property Lister (3404-13725): ANDREW JENNINGS (1	Grade G	Step 7	100.00	66,560	30,616	-	97,176	2,080	-	1.00
Total (Unassigned)				226,158	96,591	-	322,749	6,240	-	3.00
Total 2801-51520 - Treasurer				226,158	96,591	-	322,749	6,240	-	3.00
Total 2801 - Treasurer				226,158	96,591	-	322,749	6,240	-	3.00
Total 28 - Treasurer				226,158	96,591	-	322,749	6,240	-	3.00
Grand Total				226,158	96,591	-	322,749	6,240	-	3.00

MOODY'S

RATINGS

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

20 Aug 2026

New York, August 20, 2026 -- 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 around \$119 million in debt outstanding.

RATINGS RATIONALE

The Aa2 issuer rating reflects the county's stable local economy, strong financial performance with modest enterprise risk, and moderate leverage with future borrowing plans. While regional economic growth trails the nation, the tax base has been steadily increasing and will likely continue to grow given ongoing development in Marshfield and Wisconsin Rapids. Marshfield Clinic anchors the economic base as the county's largest taxpayer and employer and recently merged with Sanford Health. Resident income is 94% of the US and full value per capita is nearly \$120,000, which are both solid but trail higher rated peers. Operating surpluses over the last few years have increased the available fund balance ratio to 55% as of fiscal 2025 (year-end Dec. 31). The county has modest enterprise risk associated with a nursing home and mental health facility, which account for around 15% of operating revenue.

The financial position will likely remain above 50% because of growing tax revenue and prudent budget management. The fiscal 2026 budget included a roughly \$4 million deficit, but due to higher than expected revenues and lower than expected expenditures, management expects operations to be roughly balanced. The nursing home and mental health facility enacted wage adjustments in fiscal 2025 to remain competitive, and turnover at the nursing home remains well below the state and national averages. The state's biennial budget will keep nursing home reimbursements level through 2027 which will provide a buffer against ongoing Medicaid policy changes at the federal level. The county is working on the fiscal 2027 budget and expects to budget a deficit similar to previous years reflecting an expected increase in expenditures, including insurance, but we expect operations to remain stable given the county has consistently outperformed budget over the last few years. The long-term liabilities ratio will remain moderate near 135% following the current issuance, and leverage is expected to remain slightly higher than peers because of additional borrowing plans over the next few years.

The Aa2 rating on the county's GOULT debt is at the same level as the issuer rating. The GOULT debt is backed by the county's full faith and credit pledge and is paid from a dedicated property tax that is not limited by rate or amount and is levied on all taxable property within the county.

RATING OUTLOOK

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

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

- An available fund balance ratio consistently above 60%
- A long-term liabilities ratio approaching 100%

FACTORS THAT COULD LEAD TO A DOWNGRADE OF THE RATING

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

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 June 2026 and available at <https://ratings.moodys.com/rmc-documents/466689>. 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>.

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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.

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

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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

2027 Budget Summary					
Department: 14 - Finance	1401 - Finance-Administration	2027 Total	Change %	Change \$	2026 Budget
Revenue / Funding Source					
46 - Public Charges for Services	200	200	-50.00%	(200)	400
Revenue / Funding Source Total	200	200	-50.00%	(200)	400
Expense / Expenditure					
100 - Personnel Services	520,818	520,818	+5.85%	28,775	492,043
200 - Contractual Services	149,012	149,012	+56.57%	53,840	95,172
300 - Supplies and Expense	7,400	7,400	+4.45%	315	7,085
500 - Fixed Charges	20,787	20,787	+0.25%	52	20,735
600 - Debt Service		0	0.00%	0	0
Expense / Expenditure Total	698,017	698,017	+13.49%	82,982	615,036
Beginning Carryover	0	0	0	0	0
Ending Carryover	0	0	0	0	0
14 - Finance Total	697,817	697,817	+13.53%	83,182	614,636

2026 Budget Summary		
Department: 14 - Finance	1401 - Finance-Administration	2026 Budget
Revenue / Funding Source		
46 - Public Charges for Services	400	400
Revenue / Funding Source Total	400	400
Expense / Expenditure		
100 - Personnel Services	492,043	492,043
200 - Contractual Services	95,172	95,172
300 - Supplies and Expense	7,085	7,085
500 - Fixed Charges	20,735	20,735
600 - Debt Service		0
Expense / Expenditure Total	615,036	615,036
Beginning Carryover	0	0
Ending Carryover	0	0
14 - Finance Total	614,636	614,636



Department Operating Budget Narrative

Account Number	Description	2027 Requested	2026 Budget	Difference		Change Justification
				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	200	400	(200)	-50.00%	
<u>Expense / Expenditure</u>						
1401-51510 - Finance						
101-1401-51510-???-101	101 - Wages-Permanent	316,228	299,519	16,709	+5.58%	
101-1401-51510-???-107	107 - Sick Leave	17,484	16,560	924	+5.58%	
101-1401-51510-???-108	108 - Vacation	28,528	27,021	1,507	+5.58%	
101-1401-51510-???-109	109 - Holiday	14,490	13,724	766	+5.58%	
101-1401-51510-???-110	110 - Funeral/Jury/Other	0	0	0	0.00%	
101-1401-51510-???-120	120 - FICA	28,820	27,297	1,523	+5.58%	
101-1401-51510-???-130	130 - Health Insurance	79,336	73,460	5,876	+8.00%	8% Rate Increase
101-1401-51510-???-132	132 - Post Employment Benefits	4,119	3,902	218	+5.58%	
101-1401-51510-???-133	133 - Vision Insurance	249	233	16	+6.96%	
101-1401-51510-???-134	134 - Dental Insurance	1,446	1,337	110	+8.20%	
101-1401-51510-???-140	140 - Life Insurance	60	60	0	-0.26%	
101-1401-51510-???-151	151 - Retirement	27,313	25,691	1,622	+6.31%	
101-1401-51510-???-156	156 - Unemployment Compensation	0	0	0	0.00%	
101-1401-51510-???-160	160 - Worker's Compensation	245	239	6	+2.43%	
101-1401-51510-???-172	172 - Training / Conference / CPE	2,500	3,000	(500)	-16.67%	
101-1401-51510-???-212	212 - Prof Serv-Accounting	38,401	37,355	1,046	+2.80%	



Department Operating Budget Narrative

101-1401-51510-???-214	214 - Prof Serv-Printing	600	700	(100)	-14.29%	
101-1401-51510-???-219	219 - Prof Serv-Other	107,451	54,557	52,894	+96.95%	New Financial Software (Business Central) + \$53,400
101-1401-51510-???-221	221 - Utility Service-Cellphone / Telephone	1,000	1,000	0	0.00%	
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	1,300	0	0.00%	
101-1401-51510-???-312	312 - Copy Expense	700	700	0	0.00%	
101-1401-51510-???-313	313 - Postage	2,500	2,200	300	+13.64%	Postage cost increase, mailing increase (1099/W2)
101-1401-51510-???-328	328 - Dues	1,875	1,760	115	+6.53%	Increase in ACFR certification fee
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	300	400	(100)	-25.00%	
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	3,267	3,215	52	+1.62%	
101-1401-51510-???-531	531 - Rent-Interdepartment	17,520	17,520	0	0.00%	
1402 - Finance-Debt Service						
<u>Expense / Expenditure</u>						
1402-58140 - Principal-Debt Service Finance						
301-1402-58140-???-611	611 - Principal - Highway	0	0	0	0.00%	
1402-58240 - Interest - Debt Service Finance						
301-1402-58240-???-621	621 - Interest - Highway	0	0	0	0.00%	
Total 14 - Finance		697,817	614,636	83,182	+13.53%	



Department Operating Budget Detail

With Previous Year Comparison and Annual Estimate

	2027 Budget	% Change	2026 Budget	2026 Actual	2026 Estimate
14 - Finance					
1401 - Finance-Administration					
<u>Revenue / Funding Source</u>					
1401-46196 - Public Charges-Human Resources					
46 - Public Charges for Services	200	-50.00%	400	0	100
1401-46196 - Public Charges-Human Resources Total	200	-50.00%	400	0	100
Revenue / Funding Source Total	200	-50.00%	400	0	100
<u>Expense / Expenditure</u>					
1401-51510 - Finance					
100 - Personnel Services	520,818	+5.85%	492,043	305,615	491,469
200 - Contractual Services	149,012	+56.57%	95,172	143,819	89,208
300 - Supplies and Expense	7,400	+4.45%	7,085	4,538	6,348
500 - Fixed Charges	20,787	+0.25%	20,735	13,824	20,735
1401-51510 - Finance Total	698,017	+13.49%	615,036	467,795	607,761
Expense / Expenditure Total	698,017	+13.49%	615,036	467,795	607,761
1401 - Finance-Administration Total	697,817	+13.53%	614,636	467,795	607,661
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	697,817	+13.53%	614,636	467,795	607,661

Operating Position Cost Summary

Fiscal Year2027

Forecast Year2027

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	132,309	42,351	-	174,660	2,080	-	1.00
1005A-Deputy Finance Dir	Grade M	100.00	102,378	35,977	-	138,354	2,080	-	1.00
1006-Payroll Admin	Grade H	100.00	68,390	30,139	-	98,529	2,080	-	1.00
1007-Accounts Payable Admin	Grade H	100.00	73,653	33,122	-	106,775	2,080	-	1.00
Total (Unassigned)			376,730	141,589	-	518,318	8,320	-	4.00
Total 1401-51510 - Finance			376,730	141,589	-	518,318	8,320	-	4.00
Total 1401 - Finance-Administration			376,730	141,589	-	518,318	8,320	-	4.00
Total 14 - Finance			376,730	141,589	-	518,318	8,320	-	4.00
Grand Total			376,730	141,589	-	518,318	8,320	-	4.00



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 Summary

	2027 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				
								2027 Total	Change %	Change \$	2026 Budget
Revenue / Funding Source											
46 - Public Charges for Services	1,547,000							1,547,000	+8.64%	123,067	1,423,933
47 - Intergov. Charges for Services	12,554,747					952,496	300,000	13,807,243	+12.69%	1,554,841	12,252,402
48 - Miscellaneous Revenues	1,010,000					10,000		1,020,000	+12.23%	111,156	908,844
49 - Other Financing Sources					145,736			145,736	+0.33%	480	145,256
Revenue / Funding Source Total	15,111,747	0	0	0	145,736	962,496	300,000	16,519,979	+12.15%	1,789,544	14,730,435
Expense / Expenditure											
100 - Personnel Services			507,044	200	500	29,811	89,582	627,136	+5.87%	34,797	592,339
200 - Contractual Services	837,540	30,000	28,820	9,000	120,440	0	52,680	1,078,480	+132.50%	614,610	463,870
300 - Supplies and Expense	11,805,642		39,200	6,000	22,950	0	302,000	12,175,792	+8.25%	927,912	11,247,880
500 - Fixed Charges	2,313,565		15,322		1,716	1,049,676	48,940	3,429,219	+8.83%	278,310	3,150,909
700 - Grants and Contributions	5,000		0					5,000	0.00%	0	5,000
Total Operating Expenditures	14,961,747	30,000	590,386	15,200	145,606	1,079,487	493,202	17,315,627	+12.00%	1,855,629	15,459,998
900 - Other Financing Uses	145,736							145,736	+0.33%	480	145,256
Expense / Expenditure Total	15,107,483	30,000	590,386	15,200	145,606	1,079,487	493,202	17,461,363	+11.89%	1,856,109	15,605,254
Beginning Carryover	7,941,515	190,991	0	0	56,749	(97,553)	2,270,958	10,362,660	-3.29%	(352,313)	10,714,973
Ending Carryover	7,945,779	189,191	0	0	56,879	(104,654)	2,077,757	10,164,951	-3.62%	(381,766)	10,546,717
17 - Human Resources Total	0	28,200	590,386	15,200	0	109,889	0	743,675	+5.25%	37,112	706,563

	2026 Budget Summary							
<u>Department: 17 - Human Resources</u>	1701 - Human Resources	1702 - Human Resources-Labor Relations	1703 - Human Resources-Administration	1704 - Human Resources-Programs	1705 - Human Resources-Wellness	2302 - Human Resources-Property & Liability Insurance	2303 - Human Resources-Risk-Workers Comp	2026 Budget
Revenue / Funding Source								
46 - Public Charges for Services	1,423,933		0					1,423,933
47 - Intergov. Charges for Services	11,043,000					909,402	300,000	12,252,402
48 - Miscellaneous Revenues	898,844		0			10,000		908,844
49 - Other Financing Sources					145,256			145,256
Revenue / Funding Source Total	13,365,777	0	0	0	145,256	919,402	300,000	14,730,435
Expense / Expenditure								
100 - Personnel Services			477,977	200	1,520	28,123	84,519	592,339
200 - Contractual Services	228,900	30,000	26,820	9,000	120,570	0	48,580	463,870
300 - Supplies and Expense	10,881,280		36,400	6,000	21,450	0	302,750	11,247,880
500 - Fixed Charges	2,103,896		15,277		1,716	981,080	48,940	3,150,909
700 - Grants and Contributions	5,000		0					5,000
Total Operating Expenditures	13,219,076	30,000	556,475	15,200	145,256	1,009,203	484,789	15,459,998
900 - Other Financing Uses	145,256							145,256
Expense / Expenditure Total	13,364,332	30,000	556,475	15,200	145,256	1,009,203	484,789	15,605,254
Beginning Carryover	8,415,330	183,201	-	-	51,715	(439,535)	2,504,262	10,714,973
Ending Carryover	8,416,775	181,401	-	-	51,715	(422,647)	2,319,474	10,546,717
17 - Human Resources Total	0	28,200	556,475	15,200	0	106,688	0	706,563



Department Operating Budget Detail

With Previous Year Comparison and Annual Estimate

	2027 Budget	% Change	2026 Budget	2026 Actual	2026 Estimate
17 - Human Resources					
1701 - Human Resources					
<u>Revenue / Funding Source</u>					
1701-46196 - Public Charges-Human Resources					
46 - Public Charges for Services	1,547,000	+8.64%	1,423,933	912,816	1,423,933
1701-46196 - Public Charges-Human Resources Total	1,547,000	+8.64%	1,423,933	912,816	1,423,933
1701-47410 - Local Dept Charges-Gen Govt					
47 - Intergov. Charges for Services	12,529,067	+13.70%	11,019,000	7,585,262	11,019,000
1701-47410 - Local Dept Charges-Gen Govt Total	12,529,067	+13.70%	11,019,000	7,585,262	11,019,000
1701-47411 - Local Dept Charges-Purchasing					
47 - Intergov. Charges for Services	25,680	+7.00%	24,000	15,833	24,000
1701-47411 - Local Dept Charges-Purchasing Total	25,680	+7.00%	24,000	15,833	24,000
1701-48113 - Unrealized Gain/Loss on Invest					
48 - Miscellaneous Revenues	0	0.00%	0	(34,280)	0
1701-48113 - Unrealized Gain/Loss on Invest Total	0	0.00%	0	(34,280)	0
1701-48114 - Interest-Investment Revenue					
48 - Miscellaneous Revenues	40,000	+33.33%	30,000	125,088	125,088
1701-48114 - Interest-Investment Revenue Total	40,000	+33.33%	30,000	125,088	125,088
1701-48116 - Interest-Health & S125 Plans					
48 - Miscellaneous Revenues	70,000	-12.50%	80,000	36,095	60,000
1701-48116 - Interest-Health & S125 Plans Total	70,000	-12.50%	80,000	36,095	60,000
1701-48440 - Insurance Recoveries					
48 - Miscellaneous Revenues	900,000	+14.09%	788,844	165,747	788,844
1701-48440 - Insurance Recoveries Total	900,000	+14.09%	788,844	165,747	788,844
Revenue / Funding Source Total	15,111,747	+13.06%	13,365,777	8,806,562	13,440,865
<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 Total	0	0.00%	0	0	
1701-51430 - Health Fund					
200 - Contractual Services	837,540	+265.90%	228,900	59,105	98,342
300 - Supplies and Expense	11,805,642	+8.49%	10,881,280	7,278,817	10,883,780
500 - Fixed Charges	2,313,565	+9.97%	2,103,896	1,230,271	2,103,896
700 - Grants and Contributions	5,000	0.00%	5,000	0	5,000
1701-51430 - Health Fund Total	14,961,747	+13.18%	13,219,076	8,568,193	13,091,018
1701-59210 - Transfers to General Fund					
900 - Other Financing Uses	145,736	+0.33%	145,256	0	145,256



Department Operating Budget Detail

With Previous Year Comparison and Annual Estimate

	2027 Budget	% Change	2026 Budget	2026 Actual	2026 Estimate
1701-59210 - Transfers to General Fund Total	145,736	+0.33%	145,256	0	145,256
Expense / Expenditure Total	15,107,483	+13.04%	13,364,332	8,568,193	13,236,274
1701 - Human Resources Total	(4,264)	-195.09%	(1,445)	(238,369)	(204,591)

1702 - Human Resources-Labor Relations

Expense / Expenditure

1702-51433 - Labor Relations					
200 - Contractual Services	30,000	0.00%	30,000	8,400	20,000
1702-51433 - Labor Relations Total	30,000	0.00%	30,000	8,400	20,000
Expense / Expenditure Total	30,000	0.00%	30,000	8,400	20,000
1702 - Human Resources-Labor Relations Total	30,000	0.00%	30,000	8,400	20,000

1703 - Human Resources-Adminstration

Revenue / Funding Source

1703-46196 - Public Charges-Human Resources					
46 - Public Charges for Services	0	0.00%	0	59	33
1703-46196 - Public Charges-Human Resources Total	0	0.00%	0	59	33
1703-48116 - Interest-Health & S125 Plans					
48 - Miscellaneous Revenues	0	0.00%	0	4	4
1703-48116 - Interest-Health & S125 Plans Total	0	0.00%	0	4	4
Revenue / Funding Source Total	0	0.00%	0	63	37

Expense / Expenditure

1703-51435 - Personnel					
100 - Personnel Services	507,044	+6.08%	477,977	298,739	478,682
200 - Contractual Services	28,820	+7.46%	26,820	21,980	26,420
300 - Supplies and Expense	39,200	+7.69%	36,400	12,537	34,845
500 - Fixed Charges	15,322	+0.29%	15,277	10,185	15,277
700 - Grants and Contributions	0	0.00%	0	0	
1703-51435 - Personnel Total	590,386	+6.09%	556,475	343,442	555,224
Expense / Expenditure Total	590,386	+6.09%	556,475	343,442	555,224
1703 - Human Resources-Adminstration Total	590,386	+6.09%	556,475	343,379	555,187

1704 - Human Resources-Programs

Expense / Expenditure

1704-47417 - Human Resource Programs					
- Uncategorized Expenses	0	0.00%	0	0	
1704-47417 - Human Resource Programs Total	0	0.00%	0	0	
1704-51436 - Human Resource Programs					



Department Operating Budget Detail

With Previous Year Comparison and Annual Estimate

	2027 Budget	% Change	2026 Budget	2026 Actual	2026 Estimate
100 - Personnel Services	200	0.00%	200	0	
200 - Contractual Services	9,000	0.00%	9,000	4,320	9,000
300 - Supplies and Expense	6,000	0.00%	6,000	232	6,000
1704-51436 - Human Resource Programs Total	15,200	0.00%	15,200	4,552	15,000
Expense / Expenditure Total	15,200	0.00%	15,200	4,552	15,000
1704 - Human Resources-Programs Total	15,200	0.00%	15,200	4,552	15,000

1705 - Human Resources-Wellness

Revenue / Funding Source

1705-49270 - Transfer from Internal Service					
49 - Other Financing Sources	145,736	+0.33%	145,256	0	145,256
1705-49270 - Transfer from Internal Service Total	145,736	+0.33%	145,256	0	145,256
Revenue / Funding Source Total	145,736	+0.33%	145,256	0	145,256

Expense / Expenditure

1705-51431 - Wellness					
100 - Personnel Services	500	-67.11%	1,520	304	304
200 - Contractual Services	120,440	-0.11%	120,570	70,225	120,570
300 - Supplies and Expense	22,950	+6.99%	21,450	21,150	21,200
500 - Fixed Charges	1,716	0.00%	1,716	1,144	1,716
1705-51431 - Wellness Total	145,606	+0.24%	145,256	92,823	143,790
Expense / Expenditure Total	145,606	+0.24%	145,256	92,823	143,790
1705 - Human Resources-Wellness Total	(130)	-100.00%	0	92,823	(1,466)

2302 - Human Resources-Property & Liability Insurance

Revenue / Funding Source

2302-47412 - Local Dept Charges-Insurance					
47 - Intergov. Charges for Services	952,496	+4.74%	909,402	606,268	909,402
2302-47412 - Local Dept Charges-Insurance Total	952,496	+4.74%	909,402	606,268	909,402
2302-48440 - Insurance Recoveries					
48 - Miscellaneous Revenues	10,000	0.00%	10,000	7,545	10,000
2302-48440 - Insurance Recoveries Total	10,000	0.00%	10,000	7,545	10,000
Revenue / Funding Source Total	962,496	+4.69%	919,402	613,813	919,402

Expense / Expenditure

2302-51931 - Property & Liability Insurance					
100 - Personnel Services	29,811	+6.00%	28,123	17,531	28,123
200 - Contractual Services	0	0.00%	0	0	
300 - Supplies and Expense	0	0.00%	0	0	
500 - Fixed Charges	1,049,676	+6.99%	981,080	909,899	939,654



Department Operating Budget Detail

With Previous Year Comparison and Annual Estimate

	2027 Budget	% Change	2026 Budget	2026 Actual	2026 Estimate
2302-51931 - Property & Liability Insurance Total	1,079,487	+6.96%	1,009,203	927,430	967,777
Expense / Expenditure Total	1,079,487	+6.96%	1,009,203	927,430	967,777
2302 - Human Resources-Property & Liability Insurance Total	116,990	+30.28%	89,801	313,618	48,375
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	0.00%	300,000	195,797	300,000
2303-47413 - Local Dept Charges-Gen Govt Total	300,000	0.00%	300,000	195,797	300,000
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	0.00%	300,000	195,797	300,000
<u>Expense / Expenditure</u>					
2303-51933 - Workers Comp Insurance					
100 - Personnel Services	89,582	+5.99%	84,519	53,153	85,219
200 - Contractual Services	52,680	+8.44%	48,580	50,874	51,153
300 - Supplies and Expense	302,000	-0.25%	302,750	235,689	301,750
500 - Fixed Charges	48,940	0.00%	48,940	50,605	51,418
2303-51933 - Workers Comp Insurance Total	493,202	+1.74%	484,789	390,320	489,540
Expense / Expenditure Total	493,202	+1.74%	484,789	390,320	489,540
2303 - Human Resources-Risk-Workers Comp Total	193,202	+4.55%	184,789	194,523	189,540
17 - Human Resources Total	941,384	+7.61%	874,819	718,926	622,044



Department Operating Budget Narrative

Account Number	Description	2027 Requested	2026 Budget	Difference		Change Justification 10% or greater change
				Amount	%	
17 - Human Resources						
1701 - Human Resources						
<u>Revenue / Funding Source</u>						
1701-46196 - Public Charges-Human Resources						
702-1701-46196-???-000	46-000 - Public Charges for Services	1,547,000	1,423,933	123,067	+8.64%	Utilization/medical inflation
1701-47410 - Local Dept Charges-Gen Govt						
702-1701-47410-???-000	47-000 - Intergovernmental Charges for Services	12,529,067	11,019,000	1,510,067	+13.70%	Utilization/medical inflation
1701-47411 - Local Dept Charges-Purchasing						
702-1701-47411-???-000	47-000 - Intergovernmental Charges for Services	25,680	24,000	1,680	+7.00%	7% Renewal
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	40,000	30,000	10,000	+33.33%	Aligning with actuals over the past 3 years
1701-48116 - Interest-Health & S125 Plans						
702-1701-48116-???-000	48-000 - Miscellaneous Revenues	70,000	80,000	(10,000)	-12.50%	Aligning with actuals over the past 3 years
1701-48440 - Insurance Recoveries						
702-1701-48440-???-000	48-000 - Miscellaneous Revenues	900,000	788,844	111,156	+14.09%	Utilization/medical inflation
<u>Expense / Expenditure</u>						
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	3,800	3,400	400	+11.76%	Increasing to align with increased rates



Department Operating Budget Narrative

702-1701-51430-???-219	219 - Prof Serv-Other	833,740	225,500	608,240	+269.73%	Anovia NEW (\$36 PMPMx 1420 Members)
702-1701-51430-???-340	340 - Operating Supplies & Expense	60,000	57,500	2,500	+4.35%	Increasing due to usage
702-1701-51430-???-341	341 - Operating Supplies & Expense	11,745,642	10,823,780	921,862	+8.52%	Utilization/medical inflation
702-1701-51430-???-514	514 - Insurance-Stop Loss	2,287,885	2,079,896	207,989	+10.00%	Anticipating 10% renewal pricing
702-1701-51430-???-515	515 - Insurance-Other	25,680	24,000	1,680	+7.00%	Utilization/medical inflation
702-1701-51430-???-790	790 - Grants, Cont, Indem-Other	5,000	5,000	0	0.00%	
1701-59210 - Transfers to General Fund						
702-1701-59210-???-911	911 - Transfer to General Fund	145,736	145,256	480	+0.33%	
1702 - Human Resources-Labor Relations						
<u>Expense / Expenditure</u>						
1702-51433 - Labor Relations						
101-1702-51433-???-219	219 - Prof Serv-Other	30,000	30,000	0	0.00%	
1703 - Human Resources-Adminstration						
<u>Revenue / Funding Source</u>						
1703-46196 - Public Charges-Human Resources						
101-1703-46196-???-000	46-000 - Public Charges for Services	0	0	0	0.00%	
1703-48116 - Interest-Health & S125 Plans						
101-1703-48116-???-000	48-000 - Miscellaneous Revenues	0	0	0	0.00%	
<u>Expense / Expenditure</u>						
1703-51435 - Personnel						
101-1703-51435-???-101	101 - Wages-Permanent	304,135	291,807	12,328	+4.22%	
101-1703-51435-???-107	107 - Sick Leave	16,930	16,035	896	+5.59%	
101-1703-51435-???-108	108 - Vacation	29,714	24,378	5,336	+21.89%	
101-1703-51435-???-109	109 - Holiday	14,031	13,289	742	+5.59%	



Department Operating Budget Narrative

101-1703-51435-???-110	110 - Funeral/Jury/Other	0	0	0	0.00%	
101-1703-51435-???-120	120 - FICA	27,908	26,431	1,477	+5.59%	
101-1703-51435-???-130	130 - Health Insurance	79,336	73,460	5,876	+8.00%	
101-1703-51435-???-132	132 - Post Employment Benefits	5,994	5,677	317	+5.59%	
101-1703-51435-???-133	133 - Vision Insurance	248	232	16	+6.99%	
101-1703-51435-???-134	134 - Dental Insurance	0	0	0	0.00%	
101-1703-51435-???-140	140 - Life Insurance	60	60	0	-0.26%	
101-1703-51435-???-151	151 - Retirement	26,449	24,877	1,572	+6.32%	
101-1703-51435-???-160	160 - Worker's Compensation	237	231	6	+2.43%	
101-1703-51435-???-172	172 - Training / Conference / CPE	2,000	1,500	500	+33.33%	Kim assuming president role for WACPD
101-1703-51435-???-214	214 - Prof Serv-Printing	800	800	0	0.00%	
101-1703-51435-???-219	219 - Prof Serv-Other	24,800	22,800	2,000	+8.77%	Anticipated increase in vendor costs
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	1,620	0	0.00%	
101-1703-51435-???-311	311 - Office Supplies	1,500	2,000	(500)	-25.00%	
101-1703-51435-???-312	312 - Copy Expense	800	800	0	0.00%	
101-1703-51435-???-313	313 - Postage	300	300	0	0.00%	
101-1703-51435-???-324	324 - Advertising	10,000	7,000	3,000	+42.86%	Increased recruitment costs
101-1703-51435-???-325	325 - Dues & Subscriptions	1,100	1,100	0	0.00%	
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	1,500	1,200	300	+25.00%	Kim assuming president role for WACPD
101-1703-51435-???-336	336 - Parking	100	100	0	0.00%	
101-1703-51435-???-341	341 - Operating Supplies & Expense	21,500	21,500	0	0.00%	
101-1703-51435-???-511	511 - Insurance-Liability	3,082	3,037	45	+1.48%	
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%	



Department Operating Budget Narrative

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	0	0	0.00%
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	145,736	145,256	480	+0.33%
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Expense / Expenditure

1705-51431 - Wellness

702-1705-51431-???-120	120 - FICA	500	1,520	(1,020)	-67.11%	Decreasing to align with past usage
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	120	250	(130)	-52.00%	
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	0	0	0.00%	
702-1705-51431-???-331	331 - Mileage	0	0	0	0.00%	
702-1705-51431-???-340	340 - Operating Supplies & Expense	0	0	0	0.00%	
702-1705-51431-???-341	341 - Operating Supplies & Expense	21,500	20,000	1,500	+7.50%	Increasing to align with past usage



Department Operating Budget Narrative

702-1705-51431-???-531	531 - Rent-Interdepartment	1,716	1,716	0	0.00%
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2302 - Human Resources-Property & Liability Insurance

Revenue / Funding Source

2302-47412 - Local Dept Charges-Insurance

101-2302-47412-???-000	47-000 - Intergovernmental Charges for Services	952,496	909,402	43,094	+4.74%
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2302-48440 - Insurance Recoveries

101-2302-48440-???-000	48-000 - Miscellaneous Revenues	10,000	10,000	0	0.00%
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Expense / Expenditure

2302-51931 - Property & Liability Insurance

101-2302-51931-???-101	101 - Wages-Permanent	18,517	17,540	976	+5.57%
101-2302-51931-???-107	107 - Sick Leave	1,002	949	53	+5.57%
101-2302-51931-???-108	108 - Vacation	1,246	1,180	66	+5.57%
101-2302-51931-???-109	109 - Holiday	831	787	44	+5.57%
101-2302-51931-???-110	110 - Funeral/Jury/Other	0	0	0	0.00%
101-2302-51931-???-120	120 - FICA	1,652	1,565	87	+5.57%
101-2302-51931-???-130	130 - Health Insurance	4,958	4,591	367	+8.00%
101-2302-51931-???-133	133 - Vision Insurance	21	20	1	+6.92%
101-2302-51931-???-140	140 - Life Insurance	4	4	0	-0.26%
101-2302-51931-???-151	151 - Retirement	1,566	1,473	93	+6.30%
101-2302-51931-???-160	160 - Worker's Compensation	14	14	0	+2.42%
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	624,676	564,485	60,191	+10.66% Increase in premiums
101-2302-51931-???-513	513 - Insurance-Property	231,000	223,586	7,414	+3.32% Increase in premiums



Department Operating Budget Narrative

101-2302-51931-???-515	515 - Insurance-Other	94,000	93,009	991	+1.07% Increase in premiums
101-2302-51931-???-519	519 - Insurance-Deductibles	100,000	100,000	0	0.00%
101-2302-51931-???-520	520 - Premiums on Surety Bonds	0	0	0	0.00%

2303 - Human Resources-Risk-Workers Comp

Revenue / Funding Source

2303-47413 - Local Dept Charges-Gen Govt

701-2303-47413-???-000	47-000 - Intergovernmental Charges for Services	300,000	300,000	0	0.00%
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2303-47417 - WC - CPR Revenue

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	55,551	52,621	2,929	+5.57%
701-2303-51933-???-107	107 - Sick Leave	3,007	2,848	159	+5.57%
701-2303-51933-???-108	108 - Vacation	3,738	3,541	197	+5.57%
701-2303-51933-???-109	109 - Holiday	2,492	2,360	131	+5.57%
701-2303-51933-???-110	110 - Funeral/Jury/Other	0	0	0	0.00%
701-2303-51933-???-120	120 - FICA	4,956	4,695	261	+5.57%
701-2303-51933-???-130	130 - Health Insurance	14,875	13,774	1,102	+8.00%
701-2303-51933-???-133	133 - Vision Insurance	63	59	4	+6.92%
701-2303-51933-???-134	134 - Dental Insurance	0	0	0	0.00%
701-2303-51933-???-140	140 - Life Insurance	11	11	0	-0.26%
701-2303-51933-???-151	151 - Retirement	4,697	4,419	278	+6.30%
701-2303-51933-???-160	160 - Worker's Compensation	42	41	1	+2.42%
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	52,000	47,900	4,100	+8.56% Increased TPA cost



Department Operating Budget Narrative

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	430	0	0.00%	
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	500	750	(250)	-33.33%	Decreased due to actual usage
701-2303-51933-???-341	341 - Operating Supplies & Expense	300,000	300,000	0	0.00%	
701-2303-51933-???-342	342 - OperSup&Exp-Safety Supplies	1,500	2,000	(500)	-25.00%	Decreased due to actual usage
701-2303-51933-???-511	511 - Insurance-Liability	1,000	1,000	0	0.00%	
701-2303-51933-???-515	515 - Insurance-Other	46,500	46,500	0	0.00%	
701-2303-51933-???-531	531 - Rent-Interdepartment	1,440	1,440	0	0.00%	
Total 17 - Human Resources		941,384	874,819	66,565	+7.61%	

Operating Position Cost Summary

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

Fiscal Year2027

Forecast Year2027

Department or Sub-Department17 - Human Resources

Position	Pay Grade	Step	Alloc. %	Salary	Modifiers	Premiums	Total	Hours	Premium Hours	FTE
17 - Human Resources										
1703 - Human Resources-Adminstration				364,811	140,232	-	505,044	8,320	-	4.00
2302 - Human Resources-Property & Liability Insurance				21,596	8,215	-	29,811	520	-	0.25
2303 - Human Resources-Risk-Workers Comp				64,787	24,645	-	89,432	1,560	-	0.75
Total 17 - Human Resources				451,194	173,092	-	624,286	10,400	-	5.00
Grand Total				451,194	173,092	-	624,286	10,400	-	5.00