



ONEIDA COUNTY, WISCONSIN

ANNUAL FINANCIAL REPORT

For the Year Ended December 31, 2022



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INTRODUCTORY SECTION



Transmittal Letter

August 14, 2023

To the Oneida County Board of Supervisors:

I am pleased to present the Annual Financial Report of Oneida County, Wisconsin for the fiscal year ended December 31, 2022. This letter of transmittal is designed to complement and be read in conjunction with the Management's Discussion and Analysis (MD&A) and other sections of this comprehensive report. The report is the management's annual report to its taxpayers, governing board, oversight bodies, investors and creditors.

The Annual Financial Report was prepared generally in accordance with Standards prescribed by the Governmental Accounting Standards Board (GASB), the Government Finance Officers Association (GFOA) of the United States and Canada, the State Comptroller's Office, State of Illinois, and City Ordinances.

County management is responsible for all financial transactions of Oneida County and for the content of this report. We believe the data, as presented, is accurate in all material aspects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds of the County. All disclosures necessary to enable the reader to gain an understanding of the County's financial activities have been included.

Management is responsible for its system of internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding: 1) the safeguarding of assets against loss from unauthorized use or disposition; and 2) the reliability of financial records for preparing financial reports and maintaining accountability for assets. The concept of reasonable assurance recognizes that: 1) the cost of control should not exceed the benefits likely to be derived; and 2) the valuation of costs and benefits requires estimates and judgments by management.

The modified accrual basis of accounting is utilized for general governmental operations such as the General, Special Revenue, and Capital Improvement Funds; while the Enterprise Funds (Highway and Solid Waste Funds) are accounted for on a full accrual basis.

State statutes require an annual audit by independent certified public accountants. After engaging in a Request for Proposal (RFP) process, the accounting firm of Sikich LLP was selected for this purpose. Sikich LLP audited the County's basic financial statements and their opinion is included in this report.

On behalf of the Finance Department staff, I would like to thank the County Board for their interest and support in planning and conducting the financial operations of the County in a responsible and progressive manner. The preparation of the Annual Financial Report on a timely basis was made possible by the dedicated services of the Finance staff. Each member of the Finance Department has my sincere appreciation for the contributions made in the preparation of this report.

Respectfully submitted,

A handwritten signature in cursive script that reads "Tina M. Smigielski".

Tina M. Smigielski, C.P.A.
Finance Director &
County Auditor

FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

The Honorable Chairman
Members of the County Board
Oneida County, Wisconsin

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Oneida County, Wisconsin (the County) as of and for the year ended December 31, 2022, and the related notes to financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Oneida County, Wisconsin, as of December 31, 2022 and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Change in Accounting Principle

The County adopted the Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*, which established a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Our opinion is not modified with respect to these matters.

Basis for Opinions

We conducted our audit in accordance with the auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under these standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions.

Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards*, will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and required supplementary information identified in the accompanying table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements.

The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical section but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

**GENERAL PURPOSE EXTERNAL
FINANCIAL STATEMENTS**

Oneida County, Wisconsin
MANAGEMENT'S DISCUSSION & ANALYSIS (UNAUDITED)
December 31, 2022

As the financial management of Oneida County (County), we offer readers a discussion and analysis of the County's financial performance that provides an overview of the financial activities and identifies changes in the County's financial position for the years ending December 31, 2021 and 2022. Please read this analysis in conjunction with the County's financial statements, which begins with the Basic Financial Statements and the Independent Auditors' Report for the year ended December 31, 2022.

FINANCIAL HIGHLIGHTS

The County's net position, as a result of operations is \$90.1 million for the fiscal year ending December 31, 2022, with \$60.7 million invested in capital assets net of related debt and depreciation, \$5.4 million restricted for specific purposes, and \$24.0 million in unrestricted net position.

- Governmental net position is \$81.9 million, with \$54.9 million in net capital assets, \$4.7 million restricted for specific purposes, and \$22.3 million in unrestricted net position.
- Business-type net position is \$8.2 million, with \$5.8 million in net capital assets, \$0.7 million restricted for specific purposes, and \$1.7 million in unrestricted net position.

Total revenues were \$56.0 million for the year, and expenses totaled \$51.1 million resulting in a net position increase of \$4.9 million. The total cost of County programs was 91% of revenue; in other words, for every \$1.00 in revenue the County spent \$0.91.

- During the year, governmental activities revenues were \$45.7 million, and expenses totaled \$43.4 million, resulting in an increase in net position of \$2.3 million, after transfers.
- Business-type revenues were \$8.4 million, and expenses totaled \$7.7 million, resulting in an increase in net position of \$2.6 million, after transfers.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements are comprised of three components: 1) government-wide financial statements; 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the County's finances, in a manner similar to the private sector. The statement of net position presents information on all of the County's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the difference between reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating. The statement of activities presents information showing how the County's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of cash flows. Thus, revenues and expenses are reported in these statements for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave). Both of the government-wide financial statements distinguish functions of the County principally supported by taxes and intergovernmental revenues (governmental activities) from

Oneida County, Wisconsin
MANAGEMENT'S DISCUSSION & ANALYSIS (UNAUDITED)
December 31, 2022

other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the County include general government, public safety, health and human services, public works, culture and recreation, conservation and development, and interest / fiscal charges. The business-type activities of the County include a highway department as well as a solid waste department. Fiduciary activities reflect the fiscal activity for those funds held by the County Clerk of Courts for the benefit of other governmental bodies and agencies and cannot be used for County government operations or purposes. The government-wide financial statements include not only the County itself (known as the primary government), but also a legally separate airport, known as the Rhinelander-Oneida County Airport, for which the County and City of Rhinelander are financially accountable. The County reports the Airport's capital investment activity, and the City reports the operating fiscal activity.

Fund financial statements. A fund is a grouping of related accounts that are used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, use fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into governmental funds, proprietary funds, and fiduciary funds.

Governmental funds. Governmental funds are used to account functions reported in the government-wide financial statements. However, unlike the government-wide financial statements, government fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financial requirements. Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities. The County maintains several governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, American Rescue Plan Act (ARPA), social services fund, county highway special revenue fund, and debt service fund which are all considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation as non-major funds. Individual fund data for each of the non-major governmental funds is provided in the form of combining individual statements in this report. The County adopts an annual appropriated budget for all funds of the County. Budgetary comparison statements have been provided as required supplementary information for the general fund and major special revenue funds presented in this report.

Proprietary & Fiduciary funds. The County maintains two proprietary funds. The type of proprietary funds reported are enterprise funds which are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses enterprise funds to account for its highway and solid waste operations. Proprietary funds provide the same type of information as the

Oneida County, Wisconsin
MANAGEMENT'S DISCUSSION & ANALYSIS (UNAUDITED)
December 31, 2022

government-wide financial statements. The proprietary fund financial statements provide separate information for highway and solid waste, both of which are considered to be major funds of the County.

The fiduciary funds include custodial funds which hold assets on behalf of outside parties by the Clerk of Courts and or Register of Deeds. These assets cannot be used for County operations.

Notes to the Financial Statements. The footnotes provide additional tables and detail to the financial statements. The notes are essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information. Following the required supplementary information, combining statements presenting the financial statements of individual non-major funds are presented.

GOVERNMENT-WIDE STATEMENTS & ANALYSIS

Governmental Activities Overview

Governmental activities are combined and reported as one for the purposes of this annual report. The major funds included in the governmental funds are the general fund, American Rescue Plan Act (ARPA) fund, social services fund, highway special revenue fund, and debt service fund. The general fund accounts for the majority of governmental activities or the services that are provided by the government, making up more than two-thirds of total governmental assets. It is used for all general transactions that are not accounted for elsewhere. The activities of supporting the County's courts, public safety, facilities, forests and parks, as well as general administration are reported in the general fund. The ARPA fund was established when Oneida County received \$6.9 million in relief funding from the federal government. The fund is used to account for the programs and projects completed in accordance with the U.S. Treasury regulations governing these monies. The activities accounted for in the social services fund include counseling, advocacy, education and safety services primarily recovered via grant funds. The portion of the County's property tax levy earmarked specifically to support the County highway services is accounted for in a special revenue fund, whereas the highway department activity linked to fees and charges is reported in the business-type activity statements. Repayment of long-term loans is reported in the debt service fund. All other governmental funds are considered to be non-major and aggregated for the purposes of government-wide reporting.

Statement of Net Position. The governmental activities assets and deferred outflows had a combined increase of \$10.0 million, or 8% to a total of \$142.5 million. Current assets grew by 2% primarily due to the increase in cash holdings, property tax and other receivables at year-end when compared to the prior year. This can be attributed to an increase in the tax levy year-over year, as well as accounting for revenues earned and invoiced, but not yet paid in full by December 31st. The non-current assets went up by 31% to \$7.5 million, caused by the assets held in relation to the County's pension plan. Net capital increased by 3% to \$55.4 million as ARPA funded projects were completed. Total governmental activities liabilities and deferred outflows increased by \$7.6 million, or 14%, to a total of \$60.6 million. Current liabilities, including accounts and wages payables ended the year up \$3.2 million for a total of \$11.8

Oneida County, Wisconsin
MANAGEMENT'S DISCUSSION & ANALYSIS (UNAUDITED)
December 31, 2022

million, attributed to vendor payments due but not yet paid by year-end. Non-current assets such as debt payments due in more than one-year decreased by \$(2.6) million to a total of \$10.8 million for 2022 as the County had general obligation debt roll off the books. Deferred inflows, including property taxes levied but not collectable for more than one year, pension and other post-retirement benefits grew by \$6.9 million for a year-end amount of \$37.9 million. Capital assets, net of depreciation grew by 3% to \$55.4 million, and net position restricted for specific purposes ticked up to \$4.7 million. Unrestricted net position ended the year 4% higher than the prior year, with a total value of \$22.4 million. Total net position for the year ended at \$82.0 million.

Condensed Statement of Net Position, as of December 31			
Governmental Activities			
<i>(in millions)</i>	2022	2021	Increase / (Decrease)
Current Assets	\$ 64.1	\$ 62.8	\$ 1.3
Non Current Assets	7.5	5.8	1.8
Capital Assets, Net of Depreciation	55.4	53.7	1.8
Total Assets	127.1	122.2	4.9
Deferred Outflows	15.5	10.4	5.1
Total Assets & Deferred Outflows	\$ 142.5	\$ 132.6	\$ 10.0
Current Liabilities	11.8	8.6	3.2
Non Current Liabilities	10.8	13.4	(2.6)
Total Liabilities	22.6	22.0	0.6
Deferred Inflows	37.9	31.0	6.9
Total Liabilities & Deferred Inflows	\$ 60.6	\$ 53.0	\$ 7.6
Net Investment in Capital Assets	54.9	53.7	1.2
Restricted Net Position	4.7	4.3	0.4
Unrestricted Net Position	22.4	21.6	0.8
Total Net Position	\$ 82.0	\$ 79.6	\$ 2.4
<i>Note: numbers may not foot due to rounding</i>			

Statement of Activities. The County's governmental activities had a 1% uptick from the prior year to \$47.6 million in revenues. While program revenues, including grants, declined by \$1.1 million, a combined increase of \$1.4 million in tax and other revenues, including sales tax and investment income, kept the County whole. Total expenses also increased to \$43.4 million, essentially flat versus the prior year. The County did see increased spending in the areas of general government, public safety, health and human services; but declines in public works, culture and recreation, conservation and development, and interest. These trends are consistent with the areas in which intergovernmental grants and funding are

Oneida County, Wisconsin
MANAGEMENT'S DISCUSSION & ANALYSIS (UNAUDITED)
December 31, 2022

trending. Notably, total revenues exceeded expenses by \$4.2 million, and after net transfers, the governmental activities net position was improved by \$2.4 million for a total of \$81.9 million.

Condensed Statement of Activities, as of December 31			
Governmental Activities			
<i>(in millions)</i>	2022	2021	Increase / (Decrease)
Program Revenues	\$ 20.4	\$ 21.5	\$ (1.1)
General Revenues - Taxes	24.9	24.0	1.0
General Revenues - Other	2.2	1.9	0.4
Total Revenues	\$ 47.6	\$ 47.3	\$ 0.3
General Government	8.8	8.1	0.7
Public Safety	13.3	11.5	1.8
Health and Human Services	14.6	12.5	2.2
Public Works	3.3	5.2	(1.9)
Culture and Recreation	1.1	1.5	(0.4)
Conservation and Development	2.0	4.2	(2.2)
Interest and Fiscal Charges	0.2	0.2	(0.0)
Total Expenses	\$ 43.4	\$ 43.2	\$ 0.2
Excess (Deficit) Before Transfers	4.2	4.1	
Net Transfers	(1.9)	(0.2)	
Prior Period Adjustment	-	-	
Change in Net Position	\$ 2.4	\$ 3.9	
Net Position, beginning of year	79.6	75.6	
Net Position, end of year	\$ 81.9	\$ 79.6	
<i>Note: numbers may not foot due to rounding</i>			

Oneida County, Wisconsin
MANAGEMENT'S DISCUSSION & ANALYSIS (UNAUDITED)
December 31, 2022

Business-Type Activities Overview

Business-type activities are combined and reported as one for the purposes of this annual report. The major funds are the highway fund and the solid waste fund. Highway fund costs which are billed back to other governmental bodies and County departments include snow plowing, road resurfacing, mowing, traffic control and other related functions. The solid waste fund accounts for fee-based transfer station for residential and commercial municipal solid waste, construction of a demolition site, and other related services.

Statement of Net Position. The business-type activities assets and deferred outflows had a combined increase of \$2.4 million, or 24% to a total of \$12.3 million. Current assets grew by 43% primarily due to the increase in amounts held in cash at year-end. The non-current assets stayed relatively flat, while net capital assets increased 12% to \$5.8 million as replacement of equipment kept pace or exceeded depreciation expense for the year. Total business-type activities liabilities and deferred outflows declined by 4%, to \$4.0 million. Current and non-current liabilities, and deferred inflows for pension and other post-retirement benefits all declined, to improved positions, for the year. Capital assets, net of depreciation increased to a value of \$5.8 million, and net position restricted for specific purposes also increased to a total just above \$700 thousand. Unrestricted net position ended the year moved to a position balance of \$1.7 million, for the year-end at \$8.2 million in total net position.

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MANAGEMENT'S DISCUSSION & ANALYSIS (UNAUDITED)
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Condensed Statement of Net Position, as of December 31			
Business-Type Activities			
<i>(in millions)</i>	2022	2021	Increase / (Decrease)
Current Assets	\$ 4.2	\$ 2.9	\$ 1.3
Non Current Assets	0.7	0.6	0.1
Capital Assets, Net of Depreciation	5.8	5.2	0.6
Total Assets	10.7	8.8	2.0
Deferred Outflows	1.5	1.1	0.4
Total Assets & Deferred Outflows	\$ 12.3	\$ 9.9	\$ 2.4
Current Liabilities	0.4	0.8	(0.4)
Non Current Liabilities	1.8	1.9	(0.1)
Total Liabilities	2.2	2.7	(0.5)
Deferred Inflows	1.8	1.5	0.3
Total Liabilities & Deferred Inflows	\$ 4.0	\$ 4.2	(0.2)
Net Investment in Capital Assets	5.8	5.3	0.5
Restricted Net Position	0.7	0.6	0.1
Unrestricted Net Position	1.7	(0.2)	1.9
Total Net Position	\$ 8.2	\$ 5.7	\$ 2.6
<i>Note: numbers may not foot due to rounding</i>			

Statement of Revenues, Expenses and Changes in Net Position. The County's business-type activities operating revenues increased at a faster clip than the operating expenses, 13% and 8% respectively, resulting in an operating gain of \$200 thousand. After non-operating revenues and transfers-in from the General Fund, the business-type activities net position was improved by over \$2.6 million for a total of \$8.2 million at year end.

Oneida County, Wisconsin
MANAGEMENT'S DISCUSSION & ANALYSIS (UNAUDITED)
December 31, 2022

Condensed Statement of Revenues, Expenses and Changes in Net Position, as of December 31			
Business-Type Activities			
<i>(in millions)</i>	2022	2021	Increase / (Decrease)
Operating Revenues	8.0	7.0	0.9
Operating Expenses	(7.7)	(7.2)	(0.6)
Operating (Loss)	\$ 0.2	\$ (0.1)	\$ 0.4
Non Operating Revenues	0.4	0.0	0.4
Transfers In	1.9	0.2	1.7
Non Operating Revenues and Other Financing Sources	\$ 2.3	\$ 0.2	\$ 2.1
Change in Net Position	\$ 2.6	\$ 0.1	
Net Position, beginning of year	5.7	5.6	
Net Position, end of year	\$ 8.2	\$ 5.7	
<i>Note: numbers may not foot due to rounding</i>			

Oneida County, Wisconsin
MANAGEMENT'S DISCUSSION & ANALYSIS (UNAUDITED)
December 31, 2022

BUDGET HIGHLIGHTS

The County adopts an annual budget on a fund basis consistent with generally accepted accounting principles but utilizes the cash basis accounting method for annual budgeting. Fiscal year-end adjustments may be made to reflect the accrual basis of accounting method for actuals.

General Fund Budget to Actual

The County's general fund is the major fund component of the governmental activities statements, and the actual results versus the budgeted plan in summarized in this section.

General Fund as of December 31, 2022				
	Final Budget	Actual	Variance to Final Budget	
Taxes	\$ 19,888,036	\$ 20,798,468	\$ 910,432	5%
Fines and fees	198,755	151,913	(46,842)	-24%
Licenses and permits	5,500	6,240	740	13%
Intergovernmental	4,582,033	5,096,699	514,666	11%
Charges for services	4,394,270	5,192,569	798,299	18%
Investment income	150,000	176,331	26,331	18%
Miscellaneous	418,761	278,741	(140,020)	-33%
Total Revenues	\$ 29,637,355	\$ 31,700,961	\$ 2,063,606	8%
General government	7,965,069	7,636,272	328,797	4%
Public safety	12,984,980	12,771,963	213,017	2%
Health and human services	3,874,768	4,793,140	(918,372)	-19%
Public works	197,081	197,081	-	0%
Culture and recreation	1,429,277	1,310,730	118,547	9%
Conservation and development	2,108,993	1,924,975	184,018	10%
Capital outlay, reserve for contingency	2,640,115	1,551,319	1,088,796	70%
Total Expenses	\$ 31,200,283	\$ 30,185,480	\$ 1,014,803	3%
Excess (Deficit) Before Transfers	\$ (1,562,928)	\$ 1,515,481		
Proceeds from Capital Asset sales	-	170,293		
Transfers in	-	58,360		
Transfers (out)	(2,270,400)	(3,515,000)		
Appropriated use prior year fund balance	1,068,707	-		
Net Change in Fund Balance	\$ (2,764,621)	\$ (1,770,866)		
Fund Balance, beginning of year		23,995,129		
Fund Balance, end of year		\$ 22,224,263		

Oneida County, Wisconsin
MANAGEMENT'S DISCUSSION & ANALYSIS (UNAUDITED)
December 31, 2022

The general fund actual results had a positive variance to the budget for both revenues and expenses. Total revenues for the general fund were \$31.7 million, \$2.1 million over the final budget with higher than anticipated revenues in every category except for fines and fees. Taxes finished \$910 thousand, or 5% above final budget, driven largely by sales tax receipts. The other area with a significant variance to the budget is intergovernmental revenues and charges for service, exceeding the final budget by \$515 thousand and \$798 thousand respectively. In general, conservative budgeting practices led to the favorable variance. Notably, prisoner housing revenue, while still lower than prior years, did finish the year nearly double of the original budget for a total just under \$500 thousand. Total expenses finished under final budget by 3%, or \$1.0 million, with savings in every category but for an overage in health and human services with disbursements to third-party agencies via grants and contributions exceeding the budgeted plan. Wages and benefits make up 40% of total general fund budgeted expenses. The final budget for personnel costs across all departments in the general fund was \$16.1 million and actual results were \$15.7 million. This savings, attributable to vacancies, accounts for the positive variance to budget. Transfers into the general fund at year end included excess tax levy from social services or public health funds. Due to these positive variances, and the return of excess tax levy from the noted special revenue funds, the County did not need to tap prior year fund balance to fund general fund operations for 2022, instead growing fund balance by just under \$1.5 million by year end. However, transfers-out were made for pay-go capital projects completed by the County's highway, solid waste, buildings & grounds, and / or information system technology departments. The reduced the General Fund balance by a net of \$1.8 million for a final fund balance of \$22.2 million.

Other Major Funds

The County's ARPA fund, social services special revenue fund and highway special revenue fund are also considered "major funds" under governmental accounting standards. The ARPA fund finished under budget, as projects are multi-year in nature and will continue to roll-forward to 2023 and 2024. The social services special revenue fund performed well versus its budget as well with revenues finishing on budget at \$5.5 million, and expenses finishing under budget by \$92 thousand. The County's highway special revenue fund did better than budget as well, increasing its year-end fund balances to be used for future year projects.

Oneida County, Wisconsin
MANAGEMENT'S DISCUSSION & ANALYSIS (UNAUDITED)
December 31, 2022

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The County's capital assets for its governmental and business-type activities are shown below.

Capital Assets, Net of Accumulated Depreciation, as of December 31			
	2022	2021	Increase / (Decrease)
<u>Governmental Activities</u>			
Land <i>(not depreciated)</i>	\$ 14,967,143	\$ 15,002,444	\$ (35,301)
Construction in progress <i>(not depreciated)</i>		-	-
Buildings and improvements	15,872,704	15,615,186	257,518
Machinery and equipment	6,459,331	5,698,105	761,226
Infrastructure	18,127,293	17,342,406	784,887
Total Net Capital Assets	\$ 55,426,471	\$ 53,658,141	\$ 1,768,330
<u>Business-Type Activities</u>			
Land <i>(not depreciated)</i>	\$ 59,613	\$ 59,613	\$ -
Construction in progress <i>(not depreciated)</i>	298,413	651,795	(353,382)
Buildings and improvements	1,904,168	791,938	1,112,230
Machinery and equipment	3,547,026	3,695,166	(148,140)
Infrastructure	-	-	-
Total Net Capital Assets	\$ 5,809,220	\$ 5,198,512	\$ 610,708
<u>Total</u>			
Land <i>(not depreciated)</i>	\$ 15,026,756	\$ 15,062,057	\$ (35,301)
Construction in progress <i>(not depreciated)</i>	298,413	651,795	(353,382)
Buildings and improvements	17,776,872	16,407,124	1,369,748
Machinery and equipment	10,006,357	9,393,271	613,086
Infrastructure	18,127,293	17,342,406	784,887
Total Net Capital Assets	\$ 61,235,691	\$ 58,856,653	\$ 2,379,038

Overall, the County capital assets net of depreciation have increased from the prior year. This is due to updating the County's use of ARPA funds and excess fund balances to reinvest in infrastructure, repair facilities and replace capital equipment.

Oneida County, Wisconsin
MANAGEMENT'S DISCUSSION & ANALYSIS (UNAUDITED)
December 31, 2022

Debt Administration

The County's outstanding bonds are shown in the following table.

Bonded Debt, as of December 31			
	2022	2021	Increase / (Decrease)
	<u>Governmental Activities</u>		
State Trust Fund Loan	\$ 3,180,120	\$ 6,267,616	\$ (3,087,496)
Total Bonded Debt	\$ 3,180,120	\$ 6,267,616	\$ (3,087,496)
	<u>Business-Type Activities</u>		
	\$ -	\$ -	\$ -
Total Bonded Debt	\$ -	\$ -	\$ -

State statute limits the amount of general obligation debt the County may issue to 5% of its total equalized valuation, the current debt limit for the County is \$452 million. As of December 31st, the only outstanding bond is a State Trust Fund Loan issued for economic development. The balance decreased by just under \$3 million to a new balance of \$3.2 million. It is anticipated that this bond will be fully retired by December 31, 2023.

FUTURE EVENTS

The County did budget unassigned general fund balance in 2023 for pay-go capital projects and to augment the operating budget; however, a significant balance in excess of 3 months' worth of general fund expenses continues to be set aside to permit the County to maintain a healthy "rainy day" amount in reserves. In addition, the County did approve a Resolution to participate in a multi-county bond issue for broadband expansion. The bonds will be supported by revenues generated by the project, with a contingent general obligation pledge. As of the date of this report, the bond issue has not moved forward. Finally, state statute imposes limits on Wisconsin counties tax levies, including penalties such as reducing state shared revenue if the levy limit is exceeded; therefore, the County continues to closely monitor and seek alternative revenue sources such as sales tax, timber sales, and grants to support the County's operations and costs.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

This financial report is designed to provide general knowledge of the County's finances and to demonstrate the County's accountability for the money it receives. Questions concerning this report or request for additional financial information should be directed to the County's Finance Director via email finance@co.oneida.wi.us or via US Mail at Oneida County Finance Department, P.O. Box 400, Rhinelander, WI 54501.

BASIC FINANCIAL STATEMENTS

ONEIDA COUNTY, WISCONSIN

STATEMENT OF NET POSITION

December 31, 2022

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and investments	\$ 36,462,180	\$ 3,339,117	\$ 39,801,297
Property tax receivable	19,351,416	-	19,351,416
Accounts receivable	3,851,621	59,814	3,911,435
Leases receivable	451,921	-	451,921
Lease interest receivable	6,062	-	6,062
Notes and loans receivable	592,175	-	592,175
Internal balances	382,078	(382,078)	-
Due from other governments	1,834,385	318,372	2,152,757
Inventory	80,047	874,134	954,181
Prepaid expenses	1,073,701	3,084	1,076,785
Net pension asset - WRS	7,545,596	722,755	8,268,351
Capital assets			
Not depreciated	14,967,143	358,026	15,325,169
Depreciated (net of accumulated depreciation and amortization)	40,459,328	5,451,194	45,910,522
Total assets	127,057,653	10,744,418	137,802,071
DEFERRED OUTFLOWS OF RESOURCES			
Pension related amounts	14,740,532	1,411,924	16,152,456
OPEB	711,636	101,855	813,491
Total deferred outflows of resources	15,452,168	1,513,779	16,965,947
LIABILITIES			
Accounts payable	1,580,404	299,432	1,879,836
Accrued wages	2,338,489	55,443	2,393,932
Special deposits	532,099	-	532,099
Due to other governments	886,861	-	886,861
Accrued interest payable	74,140	-	74,140
Unearned revenue	6,425,554	82,072	6,507,626
Noncurrent liabilities			
Due within one year	3,211,261	-	3,211,261
Due in more than one year	7,577,685	557,242	8,134,927
Landfill postclosure care	-	1,220,372	1,220,372
Total liabilities	22,626,493	2,214,561	24,841,054
DEFERRED INFLOWS OF RESOURCES			
Deferred revenue - property taxes	18,220,638	-	18,220,638
Deferred revenue - leases	451,921	-	451,921
Pension items	17,763,349	1,701,464	19,464,813
OPEB items	1,508,611	106,658	1,615,269
Total deferred inflows of resources	37,944,519	1,808,122	39,752,641
NET POSITION			
Net investment in capital assets	54,881,644	5,809,220	60,690,864
Restricted for			
Health and human services	984,695	-	984,695
Debt service	2,723,349	-	2,723,349
Conservation and development	992,428	-	992,428
Specific purposes	-	722,755	722,755
Unrestricted	22,356,693	1,703,539	24,060,232
TOTAL NET POSITION	\$ 81,938,809	\$ 8,235,514	\$ 90,174,323

See accompanying notes to financial statements.

ONEIDA COUNTY, WISCONSIN

STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2022

	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
FUNCTIONS/PROGRAMS				
PRIMARY GOVERNMENT				
Governmental activities				
General government	\$ 8,818,461	\$ 1,783,092	\$ 1,421,493	\$ -
Public safety	13,284,502	1,654,000	426,223	-
Health and human services	14,644,152	1,042,861	9,995,996	-
Public works	3,306,614	66,799	1,159,218	-
Culture and recreation	1,114,102	21,291	661,990	-
Conservation and development	1,967,088	1,881,025	324,683	-
Interest and fiscal charges	224,578	-	-	-
Total governmental activities	43,359,497	6,449,068	13,989,603	-
Business-type activities				
Solid waste	1,945,744	1,933,051	138,036	-
Highway	5,786,884	5,883,735	-	285,611
Total business-type activities	7,732,628	7,816,786	138,036	285,611
TOTAL PRIMARY GOVERNMENT	\$ 51,092,125	\$ 14,265,854	\$ 14,127,639	\$ 285,611

	Net (Expense) Revenue and Change in Net Position		
	Primary Government		
	Governmental Activities	Business-Type Activities	Total
	\$ (5,613,876)	\$ -	\$ (5,613,876)
	(11,204,279)	-	(11,204,279)
	(3,605,295)	-	(3,605,295)
	(2,080,597)	-	(2,080,597)
	(430,821)	-	(430,821)
	238,620	-	238,620
	(224,578)	-	(224,578)
	(22,920,826)	-	(22,920,826)
	-	125,343	125,343
	-	382,462	382,462
	-	507,805	507,805
	(22,920,826)	507,805	(22,413,021)
General revenues			
Taxes			
Property	18,086,371	-	18,086,371
Other	6,840,183	-	6,840,183
Intergovernmental - unrestricted	1,205,252	-	1,205,252
Investment income	301,078	12,834	313,912
Miscellaneous	457,000	162,555	619,555
Gain on sale of capital assets	279,173	-	279,173
Transfers	(1,870,000)	1,870,000	-
Total	25,299,057	2,045,389	27,344,446
CHANGE IN NET POSITION	2,378,231	2,553,194	4,931,425
NET POSITION, JANUARY 1	79,560,578	5,682,320	85,242,898
NET POSITION, DECEMBER 31	\$ 81,938,809	\$ 8,235,514	\$ 90,174,323

See accompanying notes to financial statements.

ONEIDA COUNTY, WISCONSIN

BALANCE SHEET
GOVERNMENTAL FUNDS

December 31, 2022

	<u>General</u>	<u>ARPA</u>	<u>Social Services</u>
ASSETS			
Cash and investments	\$ 21,858,542	\$ 5,985,859	\$ 500
Property taxes receivable	15,371,174	-	1,816,447
Accounts receivable	3,263,434	-	214,459
Leases receivable	416,632	-	35,289
Lease interest receivable	5,690	-	372
Notes and loans receivable	40,000	-	-
Due from other funds	785,008	-	-
Due from other governments	770,976	-	685,407
Advances to other funds	256,926	-	-
Inventory	80,047	-	-
Prepaid items	985,690	-	62,722
TOTAL ASSETS	\$ 43,834,119	\$ 5,985,859	\$ 2,815,196
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ 1,162,259	\$ -	\$ 200,521
Accrued wages	2,241,281	-	58,187
Special deposits	482,532	-	32,015
Due to other governments	886,861	-	-
Due to other funds	-	-	659,856
Deferred revenues	413,566	5,983,289	-
Total liabilities	5,186,499	5,983,289	950,579
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - notes and loans	-	-	-
Unavailable revenue - leases	416,632	-	35,289
Unavailable revenue - court fines	1,766,330	-	-
Unavailable revenue - property taxes	14,240,395	-	1,816,447
Total deferred inflows of resources	16,423,357	-	1,851,736
FUND BALANCES			
Nonspendable			
Advances	256,926	-	-
Inventory	80,047	-	-
Prepaid items	985,690	-	62,722
Restricted for			
Health and human services	-	-	-
Debt service	-	-	-
Conservation and development	-	-	-
Assigned			
Specific purposes	-	2,570	-
Highway and streets	-	-	-
Health and human services	-	-	-
Conservation and development	-	-	-
Unassigned	20,901,600	-	(49,841)
Total fund balances	22,224,263	2,570	12,881
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 43,834,119	\$ 5,985,859	\$ 2,815,196

County Highway	Debt Service	Nonmajor Governmental	Total Governmental Funds
\$ 1,849,706	\$ 2,723,349	\$ 4,044,224	\$ 36,462,180
1,578,795	-	585,000	19,351,416
-	-	373,728	3,851,621
-	-	-	451,921
-	-	-	6,062
-	552,175	-	592,175
-	-	-	785,008
-	-	378,002	1,834,385
-	-	-	256,926
-	-	-	80,047
-	-	25,289	1,073,701
\$ 3,428,501	\$ 3,275,524	\$ 5,406,243	\$ 64,745,442

\$ -	\$ -	\$ 217,624	\$ 1,580,404
-	-	39,021	2,338,489
-	-	17,552	532,099
-	-	-	886,861
-	-	-	659,856
-	-	28,699	6,425,554

-	-	302,896	12,423,263
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-	552,175	-	552,175
-	-	-	451,921
-	-	-	1,766,330
1,578,796	-	585,000	18,220,638

1,578,796	552,175	585,000	20,991,064
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-	-	-	256,926
-	-	-	80,047
-	-	25,289	1,073,701

-	-	984,695	984,695
-	2,723,349	-	2,723,349
-	-	992,428	992,428

-	-	-	2,570
1,849,705	-	-	1,849,705
-	-	429,463	429,463
-	-	2,086,472	2,086,472
-	-	-	20,851,759

1,849,705	2,723,349	4,518,347	31,331,115
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\$ 3,428,501	\$ 3,275,524	\$ 5,406,243	\$ 64,745,442
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See accompanying notes to financial statements.

ONEIDA COUNTY, WISCONSIN

RECONCILIATION OF FUND BALANCES OF GOVERNMENTAL FUNDS TO THE
GOVERNMENTAL ACTIVITIES IN THE STATEMENT OF NET POSITION

December 31, 2022

FUND BALANCES OF GOVERNMENTAL FUNDS	\$ 31,331,115
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds	55,426,471
Other long-term assets are not available to pay current period expenditures and therefore are deferred in the funds	
Net pension asset	7,545,596
Loans receivable	552,175
Court fines receivable	1,766,330
Differences between expected and actual experiences, assumption changes, contributions after the measurement date and net difference between projected and actual earnings are recognized as deferred outflows and inflows of resources for the pension plan on the statement of net position	(3,022,817)
Differences between expected and actual experiences, assumption changes, contributions after the measurement date and net difference between projected and actual earnings for the OPEB plan are recognized as deferred outflows and inflows of resources on the statement of net position	(796,975)
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the governmental funds	
Compensated absences payable	(1,521,231)
Total OPEB liability	(5,542,768)
Bonds payable	(3,180,120)
Leases payable	(544,827)
Interest payable	(74,140)
NET POSITION OF GOVERNMENTAL ACTIVITIES	<u><u>\$ 81,938,809</u></u>

See accompanying notes to financial statements.

ONEIDA COUNTY, WISCONSIN

**STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS**

For the Year Ended December 31, 2022

	General	ARPA	Social Services
REVENUES			
Taxes	\$ 20,798,468	\$ -	\$ 1,742,580
Fines and fees	151,913	-	-
Licenses and permits	6,240	-	-
Intergovernmental	5,096,699	930,622	3,758,291
Charges for services	5,192,569	-	16,885
Investment income	176,331	-	372
Miscellaneous	278,741	-	1,247
Total revenues	31,700,961	930,622	5,519,375
EXPENDITURES			
Current			
General government			
Personnel services	5,012,368	-	-
Contractual services	1,447,535	66,529	-
Supplies and expenses	1,176,369	51,865	-
Public safety			
Personnel services	8,785,132	-	-
Contractual services	3,095,402	-	-
Supplies and expenses	760,872	-	-
Grants and contributions	95,172	-	-
Health and human services			
Personnel services	151,280	-	3,371,747
Contractual services	330,673	-	338,074
Supplies and expenses	5,555	-	172,594
Grants and contributions	4,305,632	-	1,653,608
Other expenses	-	-	-
Public works			
Grants and contributions	197,081	-	-
Culture and recreation			
Personnel services	321,787	-	-
Contractual services	99,608	-	-
Supplies and expenses	451,063	-	-
Grants and contributions	438,272	-	-
Highways and streets			
Contractual services	-	-	-
Supplies and expenses	-	-	-
Conservation and development			
Personnel services	1,411,909	-	-
Contractual services	210,702	-	-
Supplies and expenses	162,462	-	-
Grants and contributions	139,902	-	-
Debt service			
Principal retirement	33,947	-	-
Interest and fiscal charges	1,438	-	-
Capital outlay	1,476,827	812,228	32,930
Reserve for contingencies	74,492	-	-
Total expenditures	30,185,480	930,622	5,568,953
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,515,481	-	(49,578)

County Highway	Debt Service	Nonmajor Governmental	Total Governmental Funds
\$ 1,716,296	\$ -	\$ 669,210	\$ 24,926,554
-	-	-	151,913
-	-	-	6,240
1,159,218	-	4,213,566	15,158,396
-	-	1,043,576	6,253,030
-	118,242	6,133	301,078
-	3,195,531	65,226	3,540,745
2,875,514	3,313,773	5,997,711	50,337,956
-	-	-	5,012,368
-	-	-	1,514,064
-	-	-	1,228,234
-	-	-	8,785,132
-	-	-	3,095,402
-	-	-	760,872
-	-	-	95,172
-	-	2,623,493	6,146,520
-	-	1,240,524	1,909,271
-	-	567,713	745,862
-	-	97,755	6,056,995
-	-	-	-
-	-	-	197,081
-	-	-	321,787
-	-	-	99,608
-	-	-	451,063
-	-	-	438,272
1,710,293	-	-	1,710,293
130,301	-	-	130,301
-	-	-	1,411,909
-	-	-	210,702
-	-	-	162,462
-	-	-	139,902
-	3,087,496	-	3,121,443
-	188,029	-	189,467
1,780,781	-	1,584,211	5,686,977
-	-	-	74,492
3,621,375	3,275,525	6,113,696	49,695,651
(745,861)	38,248	(115,985)	642,305

(This statement is continued on the following pages.)

ONEIDA COUNTY, WISCONSIN

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES (Continued)
GOVERNMENTAL FUNDS

For the Year Ended December 31, 2022

	<u>General</u>	<u>ARPA</u>	<u>Social Services</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	\$ 58,360	\$ -	\$ 49,949
Transfers (out)	(3,515,000)	-	-
Proceeds from sale of capital assets	170,293	-	-
Total other financing sources (uses)	<u>(3,286,347)</u>	-	<u>49,949</u>
NET CHANGE IN FUND BALANCES	(1,770,866)	-	371
FUND BALANCES, JANUARY 1	<u>23,995,129</u>	2,570	<u>12,510</u>
FUND BALANCES, DECEMBER 31	<u>\$ 22,224,263</u>	\$ 2,570	<u>\$ 12,881</u>

County Highway	Debt Service	Nonmajor Governmental	Total Governmental Funds
\$ 1,200,000	\$ -	\$ 499,233	\$ 1,807,542
-	-	(162,542)	(3,677,542)
-	-	-	170,293
1,200,000	-	336,691	(1,699,707)
454,139	38,248	220,706	(1,057,402)
1,395,566	2,685,101	4,297,641	32,388,517
<u>\$ 1,849,705</u>	<u>\$ 2,723,349</u>	<u>\$ 4,518,347</u>	<u>\$ 31,331,115</u>

See accompanying notes to financial statements.

ONEIDA COUNTY, WISCONSIN

**RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES TO THE
GOVERNMENTAL ACTIVITIES IN THE STATEMENT OF ACTIVITIES**

For the Year Ended December 31, 2022

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	\$ (1,057,402)
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlay as expenditures; however, they are capitalized and depreciated in the statement of activities	4,702,009
Losses on the disposal of capital assets is reported in the statement of activities	(188,388)
Some expenses associated with capital assets do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds Depreciation and amortization	(3,288,730)
Governmental funds do not present revenues that are not available to pay current obligations. In contrast, such revenues are reported in the statement of activities when earned	(2,900,521)
Some expenses associated with long-term obligations do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds Change in compensated absences Change in accrued interest payable	90,329 39,381
The repayment of long-term debt is reported as an expenditure when due in governmental funds but as a reduction of principal outstanding in the statement of activities	3,121,443
The change in the net pension liability (asset) and deferred inflows/outflows of resources is not a source or use of a financial resource	1,801,580
The change in the total OPEB liability and deferred inflows/outflows of resources is not a source or use of a financial resource	<u>58,530</u>
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	<u><u>\$ 2,378,231</u></u>

See accompanying notes to financial statements.

ONEIDA COUNTY, WISCONSIN

STATEMENT OF NET POSITION
 PROPRIETARY FUNDS

December 31, 2022

	Solid Waste Fund	Highway Fund	Total
CURRENT ASSETS			
Cash and investments	\$ 1,933,888	\$ 1,405,229	\$ 3,339,117
Receivables			
Accounts	2,309	57,505	59,814
Due from other governments	-	318,372	318,372
Inventory	-	874,134	874,134
Prepaid items	3,084	-	3,084
	<hr/>	<hr/>	<hr/>
Total current assets	1,939,281	2,655,240	4,594,521
NONCURRENT ASSETS			
Net pension asset - WRS	106,832	615,923	722,755
Capital assets			
Nondepreciable	260,195	97,831	358,026
Depreciable, net of accumulated depreciation	803,065	4,648,129	5,451,194
	<hr/>	<hr/>	<hr/>
Total noncurrent assets	1,170,092	5,361,883	6,531,975
	<hr/>	<hr/>	<hr/>
Total assets	3,109,373	8,017,123	11,126,496
DEFERRED OUTFLOWS OF RESOURCES			
WRS	208,700	1,203,224	1,411,924
WLRLI	8,887	52,685	61,572
OPEB	8,329	31,954	40,283
	<hr/>	<hr/>	<hr/>
Total deferred outflows of resources	225,916	1,287,863	1,513,779
	<hr/>	<hr/>	<hr/>
Total assets and deferred outflows of resources	3,335,289	9,304,986	12,640,275
CURRENT LIABILITIES			
Accounts payables	146,705	152,727	299,432
Accrued wages	7,529	47,914	55,443
Due to other funds	29,285	95,867	125,152
Deferred revenues	-	82,072	82,072
	<hr/>	<hr/>	<hr/>
Total current liabilities	183,519	378,580	562,099
LONG-TERM LIABILITIES			
Advance from other funds	219,048	37,878	256,926
Compensated absences	45,048	217,881	262,929
OPEB liability	10,079	108,356	118,435
Postclosure care costs	1,220,372	-	1,220,372
Total WLRLI liability	25,385	150,493	175,878
	<hr/>	<hr/>	<hr/>
Total long-term liabilities	1,519,932	514,608	2,034,540
	<hr/>	<hr/>	<hr/>
Total liabilities	1,703,451	893,188	2,596,639
DEFERRED INFLOWS OF RESOURCES			
Pension items - WRS	251,497	1,449,967	1,701,464
Pension items - WLRLI	2,754	16,330	19,084
Pension items - OPEB	658	86,916	87,574
	<hr/>	<hr/>	<hr/>
Total deferred inflows of resources	254,909	1,553,213	1,808,122
	<hr/>	<hr/>	<hr/>
Total liabilities and deferred inflows of resources	1,958,360	2,446,401	4,404,761

(This statement is continued on the following page.)

ONEIDA COUNTY, WISCONSIN

STATEMENT OF NET POSITION (Continued)
PROPRIETARY FUNDS

December 31, 2022

	Solid Waste Fund	Highway Fund	Total
NET POSITION			
Net investment in capital assets	\$ 1,063,260	\$ 4,745,960	\$ 5,809,220
Restricted	106,832	615,923	722,755
Unrestricted	206,837	1,496,702	1,703,539
TOTAL NET POSITION	\$ 1,376,929	\$ 6,858,585	\$ 8,235,514

See accompanying notes to financial statements.

ONEIDA COUNTY, WISCONSIN

STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION
PROPRIETARY FUNDS

For the Year Ended December 31, 2022

	Solid Waste Fund	Highway Fund	Total
OPERATING REVENUES			
Charges for services			
Customers	\$ 1,933,051	\$ 5,883,735	\$ 7,816,786
Miscellaneous	22,284	140,271	162,555
Total operating revenues	<u>1,955,335</u>	<u>6,024,006</u>	<u>7,979,341</u>
OPERATING EXPENSES			
Personnel services	402,673	2,884,951	3,287,624
Contractual services	1,291,005	402,855	1,693,860
Supplies and expenses	162,239	1,668,309	1,830,548
Depreciation	79,229	522,200	601,429
Capital outlay	10,598	308,569	319,167
Total operating expenses	<u>1,945,744</u>	<u>5,786,884</u>	<u>7,732,628</u>
OPERATING INCOME	<u>9,591</u>	<u>237,122</u>	<u>246,713</u>
NON-OPERATING REVENUES (EXPENSES)			
Investment income	12,834	-	12,834
Intergovernmental	138,036	-	138,036
Total non-operating revenues (expenses)	<u>150,870</u>	<u>-</u>	<u>150,870</u>
NET INCOME BEFORE CONTRIBUTIONS AND TRANSFERS	<u>160,461</u>	<u>237,122</u>	<u>397,583</u>
CONTRIBUTIONS	<u>-</u>	<u>285,611</u>	<u>285,611</u>
TRANSFERS IN	<u>445,000</u>	<u>1,425,000</u>	<u>1,870,000</u>
CHANGE IN NET POSITION	605,461	1,947,733	2,553,194
NET POSITION, JANUARY 1	<u>771,468</u>	<u>4,910,852</u>	<u>5,682,320</u>
NET POSITION, DECEMBER 31	<u>\$ 1,376,929</u>	<u>\$ 6,858,585</u>	<u>\$ 8,235,514</u>

See accompanying notes to financial statements.

ONEIDA COUNTY, WISCONSIN

**STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS**

For the Year Ended December 31, 2022

	Solid Waste Fund	Highway Fund	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash received from customers	\$ 1,930,742	\$ 4,102,898	\$ 6,033,640
Cash received from interfund charges	-	1,704,201	1,704,201
Cash received from miscellaneous revenues	22,284	140,271	162,555
Payments to suppliers	(1,422,349)	(2,475,952)	(3,898,301)
Payments to employees	(422,939)	(3,014,134)	(3,437,073)
Net cash from operating activities	<u>107,738</u>	<u>457,284</u>	<u>565,022</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Interfund activity	(94,617)	(47,894)	(142,511)
Transfers in	445,000	1,425,000	1,870,000
Repayment of intergovernmental obligations (postclosure)	(23,473)	-	(23,473)
Receipts of intergovernmental revenues	138,036	-	138,036
Net cash from noncapital financing activities	<u>464,946</u>	<u>1,377,106</u>	<u>1,842,052</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Purchase of capital assets	(316,954)	(609,572)	(926,526)
Net cash from capital and related financing activities	<u>(316,954)</u>	<u>(609,572)</u>	<u>(926,526)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest received	12,834	-	12,834
Net cash from investing activities	<u>12,834</u>	<u>-</u>	<u>12,834</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	268,564	1,224,818	1,493,382
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>1,665,324</u>	<u>180,411</u>	<u>1,845,735</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u><u>\$ 1,933,888</u></u>	<u><u>\$ 1,405,229</u></u>	<u><u>\$ 3,339,117</u></u>

(This statement is continued on the following page.)

ONEIDA COUNTY, WISCONSIN

STATEMENT OF CASH FLOWS (Continued)
 PROPRIETARY FUNDS

For the Year Ended December 31, 2022

	Solid Waste Fund	Highway Fund	Total
RECONCILIATION OF OPERATING INCOME TO NET CASH FLOWS FROM OPERATING ACTIVITIES			
Operating income	\$ 9,591	\$ 237,122	\$ 246,713
Adjustments to reconcile operating income to net cash from operating activities			
Depreciation	79,229	522,200	601,429
Effects of changes in operating assets and liabilities			
Accounts receivable	(2,309)	(55,005)	(57,314)
Due from other governments	-	14,221	14,221
Inventories and prepayments	(3,084)	(111,667)	(114,751)
Pension/OPEB amounts	(26,218)	(157,275)	(183,493)
Accounts payable	44,577	15,448	60,025
Accrued wages	(18)	4,537	4,519
Unearned revenue	-	(35,852)	(35,852)
Compensated absences	5,970	23,555	29,525
NET CASH FROM OPERATING ACTIVITIES	\$ 107,738	\$ 457,284	\$ 565,022
SCHEDULE OF NONCASH TRANSACTIONS			
Contributions	\$ -	\$ 285,611	\$ 285,611
Capital asset additions from accounts payable	-	16,102	16,102
TOTAL NONCASH TRANSACTION	\$ -	\$ 301,713	\$ 301,713

See accompanying notes to financial statements.

ONEIDA COUNTY, WISCONSIN

**STATEMENT OF NET POSITION
FIDUCIARY FUNDS**

December 31, 2022

	<u>Custodial</u>
ASSETS	
Cash and investments	\$ 653,915
Receivables	
Accounts	<u>4,706,626</u>
Total assets	<u>5,360,541</u>
LIABILITIES	
Due to other governments	<u>3,363,712</u>
Total liabilities	<u>3,363,712</u>
NET POSITION	
Restricted	
Individuals, organizations and other governments	<u>1,996,829</u>
TOTAL NET POSITION	<u><u>\$ 1,996,829</u></u>

See accompanying notes to financial statements.

ONEIDA COUNTY, WISCONSIN

**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS**

For the Year Ended December 31, 2022

	<u>Custodial</u>
ADDITIONS	
Contributions	
Individuals	\$ 3,256,308
Total additions	<u>3,256,308</u>
DEDUCTIONS	
Payments to other governments	<u>3,323,243</u>
Total deductions	<u>3,323,243</u>
NET DECREASE	(66,935)
RESTRICTED NET POSITION	
January 1	<u>2,063,764</u>
December 31	<u><u>\$ 1,996,829</u></u>

See accompanying notes to financial statements.

ONEIDA COUNTY, WISCONSIN

NOTES TO FINANCIAL STATEMENTS

December 31, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Oneida County, Wisconsin (the County), have been prepared in conformity with accounting principles generally accepted in the United States of America, as applied to governmental units (hereinafter referred to as generally accepted accounting principles (GAAP)). The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the more significant accounting policies.

a. Reporting Entity

The County is a municipal corporation governed by an elected 21-member board. In accordance with GAAP, the basic financial statements are required to include the County and any separate component units that have a significant operational or financial relationship with the County.

The primary government is financially accountable if it appoints a voting majority of the organization's governing body and it is able to impose its will on that organization or there is potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government. The primary government may also be financially accountable if an organization is fiscally dependent on the primary government regardless of whether the organization has a separately elected governing board if the primary government must approve the organization's budget, tax levies, rates and charges, or issuance of bonded debt and there is a financial benefit or burden to the County.

Blended component units, although legally separate entities, are, in substance, part of the government's operations and are reported with similar funds of the primary government. Discretely presented component units are reported in a separate column in the government-wide financial statements to emphasize that they are legally separate from the government. The County has no discretely presented component units or blended component units.

b. Fund Accounting

The accounts of the County are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds are maintained consistent with legal and managerial requirements.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

b. Fund Accounting (Continued)

Funds are classified into the following categories: governmental, proprietary and fiduciary.

Governmental funds are used to account for all or most of the County's general activities, including the collection and disbursement of revenue sources that are legally restricted or committed for specific purposes (special revenue funds), the funds that are restricted, committed or assigned to the acquisition of capital assets or construction of major capital projects not financed by another fund (capital projects funds), the servicing of bonded general long-term debt using funds restricted, committed or assigned for debt service (debt service fund) and the management of funds held in trust that can be used for governmental services (permanent fund). The General Fund is used to account for all activities of the general government not accounted for in some other fund.

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities can be provided either to outside parties (enterprise funds) or to other departments or agencies primarily within the County (internal service funds).

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments. The County's fiduciary funds consist of custodial funds which are used to account for assets that the County holds on behalf of others as their custodian.

c. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the County. The effect of material interfund activity has been eliminated from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function, segment or program are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

c. Government-Wide and Fund Financial Statements (Continued)

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported in separate columns in the fund financial statements.

The County reports the following major governmental funds:

The General Fund is the general operating fund of the County. It is used to account for all the financial resources except those accounted for in another fund.

The APRA Fund, a special revenue fund, accounts for the resources received under the American Rescue Plan Act and payments made in provisions in accordance with the Act.

The Social Services Fund, a special revenue fund, accounts for the resources accumulated and payments made for the social service department. The significant revenues for the fund are property taxes and state and federal grants.

The County Highway, a special revenue fund, accounts for expenditures related to construction and maintenance of County roads and bridges. The significant revenues for the fund are property taxes and state aids. The County has elected to report this fund as major.

The Debt Service Fund, a debt service fund, accounts for the resources accumulated and payments made for the principal and interest of long-term general obligation debt of governmental funds. The significant revenues for the fund are loan payments from a business. The County has elected to report this fund as major.

The County reports the following enterprise funds:

The Solid Waste Fund is used to account for financial activities related to the operation of the solid waste and recycling activities of the County. The County has elected to report this fund as major.

The Highway Fund is used to account for financial activities related to the operation of the county highway department, which maintains the state highway system within the County, the County trunk highway system, and roads for other municipalities. The maintenance and construction costs of the County trunk highway system are charged to the County Highway Special Revenue Fund.

The County reports custodial funds as fiduciary funds to account for assets held by county officials on behalf of others.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

d. Measurement Focus, Basis of Accounting and Basis of Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary and fiduciary fund financial statements. Revenues and additions are recorded when earned and expenses and deductions are recorded when a liability is incurred. Property taxes are recognized as revenues in the year for which they are levied (i.e., intended to finance). Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Operating revenues and expenses are directly attributable to the operation of the proprietary funds. Non-operating revenue/expenses are incidental to the operations of these funds.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The County recognizes property taxes when they become both measurable and available in the year intended to finance. A 60-day availability period is used for revenue recognition for most other governmental fund revenues except for reimbursable grants which is 180 days. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt is recorded as fund liabilities when due.

Those revenues susceptible to accrual are property taxes, franchise taxes, licenses, interest revenue and charges for services. Sales and motor fuel taxes, collected and held by the state at year end on behalf of the County are also recognized as revenue. Fines and permit revenues are not susceptible to accrual because generally they are not measurable until received in cash.

In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidelines. Monies that are virtually unrestricted as to purpose of expenditure, which are usually revocable only for failure to comply with prescribed compliance requirements, are reflected as revenues at the time of receipt or earlier if the susceptible to accrual criteria are met.

The County reports unearned revenue and unavailable/deferred revenue on its financial statements. Unavailable/deferred revenues arise when a potential revenue does not meet both the measurable and available or earned criteria for recognition in the current period. Unearned revenues also arise when resources are received by the County before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

d. Measurement Focus, Basis of Accounting and Basis of Presentation (Continued)

In subsequent periods, when both revenue recognition criteria are met, or when the County has a legal claim to the resources, the liability and deferred inflows of resources for unearned and unavailable/deferred revenue are removed from the financial statements and revenue is recognized.

e. Cash and Investments

Cash and Cash Equivalents

For purposes of the statement of cash flows, the County's proprietary funds consider all highly liquid investments with an original maturity of three months or less when purchased to be cash equivalents.

Investments

Investments with a maturity of less than one year when purchased, non-negotiable certificates of deposit and other nonparticipating investments are stated at cost or amortized cost. Investments with a maturity greater than one year when purchased and all other investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

f. Interfund Receivables/Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due to/from other funds." Short-term interfund loans, if any, are also classified as "due to/from other funds." Long-term interfund loans, if any, are classified as "advances to/from other funds."

g. Prepaid Items/Expenses

Payments made to vendors for services that will benefit periods beyond the date of this report are recorded as prepaid items/expenses using the consumption method.

h. Inventories

Inventories, if any, are valued at cost, which approximates market using the consumption method.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

i. Capital Assets

Capital assets, which include property, plant, equipment and infrastructure assets (e.g., roads, right of ways, bridges and storm sewer) are reported in the applicable activities columns in the government-wide financial statements. Capital assets are as defined by the County as individual assets with an initial, individual cost of \$250 and an estimated useful life in excess of one year.

Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Capital assets are depreciated using the straight-line method over the following estimated useful lives:

Assets	Governmental Activities	Business-Type Activities
	Years	
Land improvements	N/A	10 - 20
Buildings and improvements	10 - 50	20 - 50
Machinery and equipment	5 - 15	3 - 30
Infrastructure	20 - 50	N/A

j. Compensated Absences

It is the County's policy to permit employees to accumulate earned but unused vacation and sick leave benefits in accordance with employee handbook policies and/or bargaining unit agreements.

Vested or accumulated vacation/sick leave attributable to employees who were no longer employed as of December 31, 2022 but have yet to be paid out is reported as an expenditure and a fund liability of the governmental fund that will pay it in the fund financial statements. Historically, the General Fund has been used to liquidate these liabilities. Vested or accumulated vacation/sick leave is recorded as an expense and liability of the proprietary funds at all levels and governmental activities at the government-wide level as the benefits accrue to employees.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

k. Long-Term Obligations

In the government-wide financial statements and the proprietary funds in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities or proprietary fund financial statements.

In the fund financial statements, the face amount of debt issued is reported as other financing source.

l. Fund Balances/Net Position

In the fund financial statements, governmental funds report nonspendable fund balance for amounts that are either not spendable in form or legally or contractually required to be maintained intact. Restrictions of fund balance are reported for amounts constrained by legal restrictions from outside parties for use for a specific purpose or externally imposed by outside entities or internally restricted via enabling legislation. Committed fund balance is constrained by formal actions of the County Board of Commissioners, which is considered the County's highest level of decision-making authority. Formal actions include ordinances approved by the Board of Trustees. Assigned fund balance represents amounts constrained by the County's intent to use them for a specific purpose. The authority to assign fund balance has been delegated to the Finance Director. Any residual fund balance in the General Fund and deficit balances in other governmental funds are reported as unassigned.

The County's flow of funds assumption prescribes that the funds with the highest level of constraint are expended first. If restricted or unrestricted funds are available for spending, the restricted funds are spent first. Additionally, if different levels of unrestricted funds are available for spending the County considers committed funds to be expended first followed by assigned and then unassigned funds.

In the government-wide financial statements, restricted net positions are legally restricted by outside parties for a specific purpose. Net investment in capital assets, represents the book value of capital assets less any long-term debt principal outstanding issued to construct capital assets.

m. Interfund Transactions

Interfund services provided and used are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed. All other interfund transactions, except interfund services provided and used and reimbursements, are reported as transfers.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

n. Accounting Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

o. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position/balance sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. In addition to liabilities, the statement of net position/balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

p. Pensions

For purposes of measuring the net pension liability (asset), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense (revenue), information about the fiduciary net position of the Wisconsin Retirement System (WRS) and additions to/deductions from WRS' fiduciary net position have been determined on the same basis as they are reported by the WRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

q. Other Postemployment Benefits (OPEB)

The fiduciary net position of the Local Retiree Life Insurance Fund (LRLIF) has been determined using the flow of economic resources measurement focus and the accrual basis of accounting. This includes for purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to other postemployment benefits, OPEB expense (revenue), and information about the fiduciary net position of the LRLIF and additions to/deductions from LRLIF's fiduciary net position have been determined on the same basis as they are reported by LRLIF. For this purpose, benefit payments (including refunds of member contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

2. DEPOSITS AND INVESTMENTS

The County categorizes the fair value measurements within the fair value hierarchy established by GAAP. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs.

The County maintains a cash and investment pool that is available for use by all funds. Each fund's portion of this pool is displayed on the financial statements as "cash and investments."

Invested cash consists of deposits and investments that are restricted by Wisconsin Statutes to the following:

- Time deposits, repurchase agreements, securities issued by federal, state and local governmental entities, statutorily authorized commercial paper and corporate securities, and the Wisconsin Local Government Investment Pool.

It is the policy of the County to invest its funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the County and conforming to all state and local statutes governing the investment of public funds, using the "prudent person" standard for managing the overall portfolio. The primary objectives of the policy are safety of principal, diversity, liquidity, yield, public confidence and positive community involvement.

a. Deposits with Financial Institutions

Custodial credit risk for deposits with financial institutions is the risk that in the event of bank failure, the County's deposits may not be returned to it. The County's investment policy requires pledging of collateral for all bank balances in excess of federal depository insurance with the collateral held by a third party acting as the agent of the County. None of the County's deposits are uninsured or uncollateralized at December 31, 2022.

b. Investments

In accordance with its investment policy, the County limits its exposure to interest rate risk by structuring the portfolio to provide liquidity for operating funds and maximizing yields for funds not needed within a short-term (annual) period. The investment policy does not limit the maximum maturity length of investments.

ONEIDA COUNTY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS (Continued)

2. DEPOSITS AND INVESTMENTS (Continued)

b. Investments (Continued)

Interest Rate Risk

The following table presents the investments and maturities of the County's debt securities as of December 31, 2022:

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less than 1	1-5	6-10	Greater than 10
U.S. agencies	\$ 7,129,820	\$ 1,036,572	\$ 2,216,764	\$ 45,983	\$ 3,830,501
U.S. Treasuries	6,340,694	2,852,675	3,488,019	-	-
Corporate bonds	3,468,554	999,171	2,360,015	109,368	-
Municipal bonds	1,194,779	-	1,194,779	-	-
Negotiable CDs	242,959	-	242,959	-	-
TOTAL	\$ 18,376,806	\$ 4,888,418	\$ 9,502,536	\$ 155,351	\$ 3,830,501

Credit risk is the risk that the issuer of a debt security will not pay its par value upon maturity. Wisconsin statutes limit investment in securities to the top two ratings assigned by a nationally recognized ratings agency. The County's investment in corporate bonds were rated between A+ to AAA, municipal bonds between AA- and AA and U.S. agencies at AA+ by Moody's, and the negotiable CDs were not rated.

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to the investment, the County will not be able to recover the value of its investments that are in possession of an outside party. The County's investment policy does not address custodial credit risk.

The County has the following recurring fair value measurements as of December 31, 2022: The U.S. Treasury obligations, U.S. agency obligations, corporate bonds, municipal bonds, and negotiable CDs are valued using quoted matrix pricing models (Level 2 inputs).

The Wisconsin Local Government Investment Pool (LGIP) is part of the State Investment Fund (SIF) and is managed by the State of Wisconsin Investment Board. The SIF is not registered with the Securities and Exchange Commission but operates under the statutory authority of Wisconsin Chapter 25. The SIF reports the fair value of its underlying assets annually. Participants in the LGIP have the right to withdraw their funds in total on one day's notice. At year end the fair value of the County's share of the LGIP's assets was substantially equal to the amount as reported in these statements. The LGIP is not rated and not subject to custodial credit risk.

ONEIDA COUNTY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS (Continued)

3. RECEIVABLES - PROPERTY TAXES

Wisconsin state statutes provide for a limit on the property tax levies for all Wisconsin cities, villages, towns, and counties. For the 2022 and 2023 budget years, Wisconsin Statutes limit the increase in the maximum allowable tax levy to the change in the County's January 1 equalized value as a result of net new construction. Debt service for debt authorized after July 1, 2005, is exempt from the levy limit. In addition, Wisconsin statutes allow the limit to be adjusted for the increase in debt service authorized prior to July 1, 2005, and in certain other situations.

4. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2022, was as follows:

	Balances January 1, Restated	Increases	Decreases	Balances December 31
GOVERNMENTAL ACTIVITIES				
Capital assets not being depreciated				
Land	\$ 15,002,444	\$ -	\$ 35,301	\$ 14,967,143
Total capital assets not being depreciated	15,002,444	-	35,301	14,967,143
Capital assets being depreciated				
Buildings and improvements	37,422,600	1,349,631	-	38,772,231
Machinery and equipment	14,345,885	1,150,884	152,550	15,344,219
Infrastructure	36,113,721	2,201,494	1,538,099	36,777,116
Total capital assets being depreciated	87,882,206	4,702,009	1,690,649	90,893,566
Intangible assets being amortized				
Machinery and equipment	543,439	-	-	543,439
Total intangible assets being amortized	543,439	-	-	543,439
Less accumulated depreciation for				
Buildings and improvements	21,807,414	1,092,113	-	22,899,527
Machinery and equipment	8,647,780	844,667	107,278	9,385,169
Infrastructure	18,771,315	1,308,792	1,430,284	18,649,823
Total accumulated depreciation	49,226,509	3,245,572	1,537,562	50,934,519
Less accumulated amortization for				
Machinery and equipment	-	43,158	-	43,158
Total accumulated amortization	-	43,158	-	43,158
Total assets being depreciated and amortized, net	39,199,136	1,413,279	153,087	40,459,328
GOVERNMENTAL ACTIVITIES				
CAPITAL ASSETS, NET	\$ 54,201,580	\$ 1,413,279	\$ 188,388	\$ 55,426,471

ONEIDA COUNTY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS (Continued)

4. CAPITAL ASSETS (Continued)

	Balances January 1, Reclassified	Increases	Decreases	Balances December 31
BUSINESS-TYPE ACTIVITIES				
Capital assets not being depreciated				
Land	\$ 59,613	\$ -	\$ -	\$ 59,613
Construction in progress	651,795	260,195	613,577	298,413
Total capital assets not being depreciated	<u>711,408</u>	<u>260,195</u>	<u>613,577</u>	<u>358,026</u>
Capital assets being depreciated				
Buildings	2,415,149	815,036	-	3,230,185
Improvements	1,794,834	401,824	-	2,196,658
Machinery and equipment	10,046,165	364,761	290,513	10,120,413
Total capital assets being depreciated	<u>14,256,148</u>	<u>1,581,621</u>	<u>290,513</u>	<u>15,547,256</u>
Less accumulated depreciation for				
Buildings	1,996,714	63,728	-	2,060,442
Improvements	1,421,331	40,902	-	1,462,233
Machinery and equipment	6,350,999	496,799	274,411	6,573,387
Total accumulated depreciation	<u>9,769,044</u>	<u>601,429</u>	<u>274,411</u>	<u>10,096,062</u>
Total capital assets being depreciated, net	<u>4,487,104</u>	<u>980,192</u>	<u>16,102</u>	<u>5,451,194</u>
BUSINESS-TYPE ACTIVITIES				
CAPITAL ASSETS, NET	<u>\$ 5,198,512</u>	<u>\$ 1,240,387</u>	<u>\$ 629,679</u>	<u>\$ 5,809,220</u>

Depreciation expense was charged to functions/programs of the primary government as follows:

GOVERNMENTAL ACTIVITIES	
General government	\$ 1,067,589
Public safety	960,412
Health and human services	77,728
Public works	987,988
Culture and recreation	<u>195,013</u>
TOTAL DEPRECIATION EXPENSE - GOVERNMENTAL ACTIVITIES	<u>\$ 3,288,730</u>
BUSINESS-TYPE ACTIVITIES	
Solid waste	\$ 79,229
Highway	<u>522,200</u>
TOTAL DEPRECIATION EXPENSE - BUSINESS-TYPE ACTIVITIES	<u>\$ 601,429</u>

ONEIDA COUNTY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS (Continued)

5. LONG-TERM DEBT

a. Changes in Long-Term Liabilities

During the fiscal year, the following changes occurred in long-term liabilities reported in the governmental activities:

	Balances January 1, as restated	Additions	Reductions	Balances December 31	Current Portion
General obligation debt					
Notes from direct borrowing	\$ 6,267,616	\$ -	\$ 3,087,496	\$ 3,180,120	\$ 3,180,120
Leases	578,774	-	33,947	544,827	31,141
Compensated absences*	1,611,560	-	90,329	1,521,231	-
OPEB*	5,870,480	-	327,712	5,542,768	-
TOTAL GOVERNMENTAL ACTIVITIES	\$ 14,328,430	\$ -	\$ 3,539,484	\$ 10,788,946	\$ 3,211,261

*The compensated absences and other postemployment benefit liability for governmental activities typically have been liquidated by the General Fund.

The County's outstanding loan of \$3,180,120 is subject to a statutory provision that in an event of late or nonpayment, a one percent per month penalty will be charged and the payment will be collected through a reduction in payments from the State of Wisconsin.

During the fiscal year, the following changes occurred in long-term liabilities reported in the business-type activities:

	Balances January 1	Additions	Reductions	Balances December 31	Current Portion
Compensated absences	\$ 233,404	\$ 29,525	\$ -	\$ 262,929	\$ -
OPEB	291,619	2,694	-	294,313	-
TOTAL BUSINESS-TYPE ACTIVITIES	\$ 525,023	\$ 32,219	\$ -	\$ 557,242	\$ -

b. Long-Term Debt Service to Maturity

Year Ending December 31,	State Trust Fund Loan	
	Principal	Interest
2023	\$ 3,180,120	\$ 95,404
TOTAL	\$ 3,180,120	\$ 95,404

5. LONG-TERM DEBT (Continued)

c. Legal Debt Margin

In accordance with Wisconsin Statutes, total general obligation indebtedness of the County may not exceed 5% of the equalized value of taxable property within the County's jurisdiction. The debt limit as of December 31, 2022, was \$452,037,880. Total general obligation debt outstanding at year end was \$3,180,120. Therefore, the County's legal debt margin as of December 31, 2022, was \$448,857,760.

d. Closure and Postclosure Care Costs

Federal and state laws and regulations require the County landfill to place covers on landfill increments as they are filled (closure costs) and to perform certain maintenance and monitoring functions (postclosure care) of the landfill site for 40 years after the landfill stops accepting waste. Most closure costs are paid when individual landfill increments reach capacity for accepting waste and postclosure care costs will normally only be paid after the entire landfill stops accepting waste. In accordance with GASB Statement No. 18, the County annually records an estimate of these closure and postclosure care costs as an operating expense during the life of the landfill based on landfill capacity used compared to total estimated capacity available. The liability for these estimated operating expenses is reduced each year for actual payments made.

The agreement with the Wisconsin Department of Natural Resources requires the landfill to perform certain maintenance and monitoring functions (postclosure) of the closed landfill through December 2046. In accordance with GASB Statement No. 18, the County has recorded an estimated liability of \$1,220,372 as of December 31, 2022, for these costs. Actual costs incurred by the County in the future may be higher due to inflation, changes in technology, or changes in regulations. Payments for long-term care and closure of the landfill are deposited in a trust account with Associated Bank. As of December 31, 2022, the County has deposited \$1,220,372 and recorded a closure liability in the same amount. The final cell of the landfill was closed in February 2002, and from that point forward, the landfill has operated as a transfer station only, with all solid waste being transported out of the County on a contract basis. All future costs of the closed landfill are expected to be funded by payments deposited in the trust account with Associated Bank.

ONEIDA COUNTY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS (Continued)

5. LONG-TERM DEBT (Continued)

e. Leases

Obligations of governmental activities under leases payable, typically paid from the General and Social Services funds, including future interest payments at December 31, 2022, were as follows:

Fiscal Year Ending December 31,	Leases	
	Principal	Interest
2023	\$ 31,141	\$ 6,340
2024	33,693	5,989
2025	36,434	5,609
2026	39,913	5,199
2027	38,955	4,746
2028-2032	249,911	16,105
2033-2037	90,691	3,425
2038-2042	24,089	520
TOTAL	\$ 544,827	\$ 47,933

The County entered into a lease arrangement on July 15, 2021, for the right-to-use land. Payments are due in annual installments through July 2026. Total intangible right-to-use assets acquired under this agreement are \$15,353.

The County entered into a lease arrangement on February 1, 2009, for the right-to-use land. Payments are due in annual installments through January 1, 2025. Total intangible right-to-use assets acquired under this agreement are \$407,860.

The County entered into a lease arrangement on May 29, 2019, for the right-to-use land. Payments are due in monthly installments through January 31, 2041. Total intangible right-to-use assets acquired under this agreement are \$108,182.

The County entered into a lease arrangement on May 1, 2009, for the right-to-use land. Payments of \$100 are due in annual installments through January 1, 2034. Total intangible right-to-use assets acquired under this agreement are \$1,120.

ONEIDA COUNTY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS (Continued)

6. INTERFUND ACTIVITY

a. Due From/To Other Funds

Individual fund interfund receivables/payables are as follows:

Receivable Fund	Payable Fund	Amount
General	Social Services	\$ 659,856
General	Solid Waste	29,285
General	Highway	<u>95,867</u>
TOTAL		<u>\$ 785,008</u>

All amounts due/to other funds were to cover short-term funding deficits.

b. Advances To/From Other Funds

Individual fund advances are as follows:

Receivable Fund	Payable Fund	Amount
General	Solid Waste	\$ 219,048
General	Highway	<u>37,878</u>
TOTAL		<u>\$ 256,926</u>

All amounts due/to other funds were to cover long-term funding deficits.

c. Transfers From/To Other Funds

Transfers from/to other funds for the year ended December 31, 2021, consisted of the following:

	Transfer In	Transfer Out
General	\$ 58,360	\$ 3,515,000
Social Services	49,949	-
County Highway	1,200,000	-
Nonmajor Governmental	499,233	162,542
Solid Waste	445,000	-
Highway Fund (Enterprise)	<u>1,425,000</u>	-
TOTAL	<u>\$ 2,472,324</u>	<u>\$ 2,472,324</u>

6. INTERFUND ACTIVITY (Continued)

c. Transfers From/To Other Funds (Continued)

The purposes of the significant transfers from/to are as follows:

- \$3,070,000 transferred from the General Fund to the County Highway Fund \$(1,200,000), Solid Waste Fund \$(445,000) and Highway Enterprise Fund \$(1,425,000) for budgeted capital projects.

7. LESSOR ACTIVITIES

The County has entered into several agreements as a lessor. As of December 31, 2022, the County reported leases receivable and deferred inflows of resources of \$451,921. The County leases various buildings and land throughout the County.

8. RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to or destruction of assets; errors and omissions; workers' compensation on a cost reimbursement basis; and health care of its employees. All of these risks are covered through the purchase of commercial insurance up to individual policy limits reduced by deductibles. Settled claims have not exceeded the commercial coverage in any of the past three years. There were no significant reductions in coverage compared to the prior year.

9. COMMITMENTS AND CONTINGENCIES

a. Litigation

From time-to-time, the County is party to other various pending claims and legal proceedings. Although the outcome of such matters cannot be forecast with certainty, it is the opinion of management and the Corporation Counsel that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the County's financial position or results of operations.

b. Grants

The County participates in a number of federal and state assisted grant programs. These programs are subject to program compliance audits by the grantors or their representatives. An audit under the Uniform Guidance has been conducted but final acceptance is still pending. Accordingly, the County's compliance with applicable grant requirements will be established at some future date. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

10. DEFINED BENEFIT PENSION PLANS

Wisconsin Retirement System

Plan Description

The WRS is a cost-sharing multiple-employer defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. Benefit terms may only be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds (ETF). The system provides coverage to all eligible State of Wisconsin, local government and other public employees. All employees, initially employed by a participating WRS employer on or after July 1, 2011, expected to work at least 1,200 hours a year (880 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

ETF issues a standalone Annual Comprehensive Financial Report (ACFR), which can be found at <http://etf.wi.gov/publications/cafr.htm>

Vesting

For employees beginning participation on or after January 1, 1990, and no longer actively employed on or after April 24, 1998, creditable service in each of five years is required for eligibility for a retirement annuity. Participants employed prior to 1990 and on or after April 24, 1998, and prior to July 1, 2011, are immediately vested. Participants who initially became WRS eligible on or after July 1, 2011, must have five years of creditable service to be vested.

Benefits Provided

Employees who retire at or after age 65 (54 for protective occupations and 62 for elected officials and executive service retirement plan participants, if hired on or before December 31, 2016) are entitled to a retirement benefit based on a formula factor, their final average earnings, and creditable service.

Final average earnings is the average of the participant's three highest annual earnings periods. Creditable service includes current service and prior service for which a participant received earnings and made contributions as required. Creditable service also includes creditable military service. The retirement benefit will be calculated as a money purchase benefit based on the employee's contributions plus matching employer's contributions, with interest, if that benefit is higher than the formula benefit.

Vested participants may retire at or after age 55 (50 for protective occupations) and receive an actuarially-reduced benefit. Participants terminating covered employment prior to eligibility for an annuity may either receive employee-required contributions plus interest as a separation benefit or leave contributions on deposit and defer application until eligible to receive a retirement benefit.

The WRS also provides death and disability benefits for employees.

10. DEFINED BENEFIT PENSION PLANS (Continued)

Wisconsin Retirement System (Continued)

Postretirement Adjustments

The Employee Trust Funds Board may periodically adjust annuity payments from the retirement system based on annual investment performance in accordance with s. 40.27, Wis. Stat. An increase (or decrease) in annuity payments may result when investment gains (losses), together with other actuarial experience factors, create a surplus (shortfall) in the reserves, as determined by the system’s consulting actuary. Annuity increases are not based on cost of living or other similar factors. For Core annuities, decreases may be applied only to previously granted increases. By law, Core annuities cannot be reduced to an amount below the original, guaranteed amount (the “floor”) set at retirement. The Core and Variable annuity adjustments granted during recent years are as follows:

Year	Core Fund Adjustment (%)	Variable Fund Adjustment (%)
2012	(7.0)	(7.0)
2013	(9.6)	9.0
2014	4.7	25.0
2015	2.9	2.0
2016	0.5	(5.0)
2017	2.0	4.0
2018	2.4	17.0
2019	0.0	(10.0)
2020	1.7	21.0
2021	5.1	13.0

Contributions

Required contributions are determined by an annual actuarial valuation in accordance with Chapter 40 of the Wisconsin Statutes. The employee required contribution is one-half of the actuarially determined contribution rate for General category employees, including Teachers, Executives and Elected Officials. Starting on January 1, 2016, the Executives and Elected Officials category was merged into the General Employee Category. Required contributions for protective employees are the same rate as general employees. Employers are required to contribute the remainder of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided for by an existing collective bargaining agreement.

During the reporting period, the WRS recognized \$1,236,211 in contributions from the employer.

ONEIDA COUNTY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS (Continued)

10. DEFINED BENEFIT PENSION PLANS (Continued)

Wisconsin Retirement System (Continued)

Contributions (Continued)

Contribution rates as of December 31, 2022 are:

Employee Category	Employee	Employer
General (including teachers, executives, and elected officials)	6.75%	6.75%
Protective with Social Security	6.75%	11.75%
Protective without Social Security	6.75%	16.35%

Pension Liabilities, Pension Expense (Revenue) and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2022, the County reported a liability (asset) of \$(8,268,351) for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of December 31, 2021, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of December 31, 2020, rolled forward to December 31, 2021. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The County's proportion of the net pension liability (asset) was based on the County's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2021, the County's proportion was 0.10258266%, which was an increase of 0.00043015% from its proportion measured as of December 31, 2020.

For the year ended December 31, 2022, the County recognized pension expense (income) of \$(711,793).

At December 31, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between projected and actual experience	\$ 13,357,103	\$ (963,191)
Net differences between projected and actual earnings on pension plan investments	-	(18,496,989)
Changes in assumptions	1,542,592	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	16,550	(4,633)
Employer contributions subsequent to the measurement date	1,236,211	-
Total	\$ 16,152,456	\$ (19,464,813)

ONEIDA COUNTY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS (Continued)

10. DEFINED BENEFIT PENSION PLANS (Continued)

Wisconsin Retirement System (Continued)

Pension Liabilities, Pension Expense (Revenue) and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

\$1,236,211 reported as deferred outflows of resources related to pension resulting from the WRS Employer's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability (asset) in the year ended December 31, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense (revenue) as follows:

Year ended December 31:	Deferred Outflow of Resources	Deferred Inflows of Resources
2022	\$ 7,528,252	\$ (7,909,425)
2023	2,362,157	(4,599,309)
2024	3,416,379	(4,400,033)
2025	1,609,457	(2,556,046)
Thereafter	-	-

Actuarial Assumptions

The total pension liability in the December 31, 2021, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial valuation date	December 31, 2020
Measurement date of net pension liability (asset)	December 31, 2021
Experience study	January 1, 2018 - December 31, 2020, Published November 19, 2021
Actuarial cost method	Entry-age normal
Asset valuation method	Fair value
Long-term expected rate of return	6.8%
Discount rate	6.8%
Salary increases	
Inflation	3.0%
Seniority/merit	0.1% - 5.6%
Mortality	2020 WRS Experience Mortality Table
Postretirement adjustments*	1.7%

* No postretirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. 1.7% is the assumed annual adjustment based on the investment return assumption and the postretirement discount rate.

ONEIDA COUNTY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS (Continued)

10. DEFINED BENEFIT PENSION PLANS (Continued)

Wisconsin Retirement System (Continued)

Actuarial Assumptions (Continued)

Actuarial assumptions are based upon an experience study conducted in 2021 that covered a three-year period from January 1, 2018 to December 31, 2020. The total pension liability for December 31, 2021, is based upon a roll-forward of the liability calculated from the December 31, 2020 actuarial valuation.

Long-Term Expected Return on Plan Assets

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Allocation Targets and Expected Returns			
As of December 31, 2021			
<u>Core Fund Asset Class</u>	<u>Asset Allocation %</u>	<u>Long-Term Expected Nominal Rate of Return %</u>	<u>Long-Term Expected Real Rate of Return %</u>
Global Equities	52	6.8	4.2
Fixed Income	25	4.3	1.8
Inflation Sensitive Assets	19	2.7	0.2
Real Estate	7	5.6	3.0
Private Equity/Debt	12	9.7	7.0
Total Core Fund	115	6.6	4.0
<u>Variable Fund Asset Class</u>			
U.S. Equities	70	6.3	3.7
International Equities	30	7.2	4.6
Total Variable Fund	100	6.8	4.2

New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.5%
 Asset Allocations are managed within established ranges; target percentages may differ from actual monthly allocations.
 The investment policy used for the Core Fund involves reducing equity exposure by leveraging lower-volatility assets, such as fixed income securities. This results in an asset allocation beyond 100%.

10. DEFINED BENEFIT PENSION PLANS (Continued)

Wisconsin Retirement System (Continued)

Single Discount Rate

A single discount rate of 6.80% was used to measure the total pension liability for the current and prior year. This single discount rate is based on the expected rate of return on pension plan investments of 6.80% and a municipal bond rate of 1.84% (Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index’s “20-year Municipal GO AA Index” as of December 31, 2021. In describing this index, Fidelity notes that the Municipal Curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax-exempt securities.). Because of the unique structure of WRS, the 7.00% expected rate of return implies that a dividend of approximately 1.9% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the municipal bond rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County’s Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate

The following presents the County’s proportionate share of the net pension liability (asset) calculated using the discount rate of 6.80%, as well as what the County’s proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (5.80%) or 1-percentage-point higher (7.80%) than the current rate:

	1% Decrease to Discount Rate (5.80%)	Current Discount Rate (6.80%)	1% Increase to Discount Rate (7.80%)
County’s proportionate share of the net pension liability (asset)	\$5,866,981	\$(8,268,351)	\$(18,443,160)

Pension Plan Fiduciary Net Position

Detailed information about the pension plan’s fiduciary net position is available in separately issued financial statements available at <https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>

11. OTHER POSTEMPLOYMENT BENEFITS

County Plan

Plan Description

The County Plan (Plan) provides postemployment health care benefits (OPEB) for retired employees through a single-employer defined benefit plan. The benefits, benefit levels, employee contributions and employer contributions are governed by the County and can be amended by the County through its personnel manual and union contracts. The Plan is not accounted for as a trust fund, as an irrevocable trust has not been established to account for the plan. The Plan does not issue a separate report.

Benefits Provided

For employees who were hired before January 1, 2010, and retire from the County after attaining age 55 and 20 years of services and applies to begin receiving an annuity from WRS, the employee may remain on the County's insurance plan and the County will provide an amount equal to the single plan rate, which is modified by percentage of time worked. For those retiring with 25 years of service, the County will provide an amount equal to the single rate plus \$75 to be applied to the health premium cost of a single plus one or family plan. The County's contributions will continue for a specific number of years based upon retirement date or until Medicare eligibility, whichever occurs first.

For sheriff protective and non-represented protective employees who were hired before January 1, 2011, and retire from the County after attaining age 53 and 20 years of service and applies to begin receiving an annuity from WRS, or those actively employed on January 1, 2002 who qualify for early retirement under WRS and with a minimum age of 50, the employee may remain on the County's insurance plan and the and the County will provide an amount equal to the single plan rate, which is modified by percentage of time worked. For those retiring with 25 years of service, the County will provide an amount equal to the single rate plus \$75 to be applied to the health premium cost of a single plus one or family plan. The County's contributions will continue for a specific number of years based upon retirement date or until Medicare eligibility, whichever occurs first.

For employees who retire from the County between the age of 55 and Medicare eligibility with less than 20 continuous years with the County and is receiving an annuity from WRS, the employee may choose to remain on the County's group plan provided they pay the full 100% amount of the required premiums until Medicare eligibility.

ONEIDA COUNTY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS (Continued)

11. OTHER POSTEMPLOYMENT BENEFITS (Continued)

County Plan (Continued)

Membership

At December 31, 2022, membership consisted of:

Inactive employees currently receiving benefit payments	31
Active employees	<u>204</u>
TOTAL	<u>235</u>

Total OPEB Liability

The County's total OPEB liability of \$4,024,075 was measured as of December 31, 2022 and was determined by an actuarial valuation as of December 31, 2020.

Actuarial Assumptions and Other Inputs

The total OPEB liability at December 31, 2022, as determined by an actuarial valuation as of December 31, 2020, was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified.

Actuarial cost method	Entry-age normal
Actuarial value of assets	Not applicable
Inflation	2.50%
Salary increases	3.00%
Discount rate	4.25%
Healthcare cost trend rates	6.50% Initial 5.00% Ultimate

The discount rate was based on The Bond Buyer 20-Bond GO Index, which is based on an average of certain general obligation municipal bonds maturing in 20 years and having an average rating equivalent of Moody's Aa2 and Standard & Poor's AA.

ONEIDA COUNTY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS (Continued)

11. OTHER POSTEMPLOYMENT BENEFITS (Continued)

County Plan (Continued)

Changes in the Total OPEB Liability

	<u>Total OPEB Liability</u>
BALANCES AT JANUARY 1, 2022	\$ 4,567,182
Changes for the period	
Service cost	189,416
Interest	89,773
Differences between expected and actual experience	5,472
Changes in benefit terms	-
Changes in assumptions	(481,325)
Benefit payments	(346,443)
Net changes	<u>(543,107)</u>
BALANCES AT DECEMBER 31, 2022	<u>\$ 4,024,075</u>

Changes in assumptions reflect a change in the discount rate from 2.00% for the fiscal year ended December 31, 2021 to 4.25% for the fiscal year ended December 31, 2022.

Rate Sensitivity

The following is a sensitivity analysis of the total OPEB liability to changes in the discount rate and the healthcare cost trend rate. The table below presents the total OPEB liability of the County calculated using the discount rate of 4.25% as well as what the County total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (3.25%) or 1 percentage point higher (5.25%) than the current rate:

	1% Decrease (3.25%)	Current Discount Rate (4.25%)	1% Increase (5.25%)
Total OPEB liability	\$ 4,235,457	\$ 4,024,075	\$ 3,818,742

ONEIDA COUNTY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS (Continued)

11. OTHER POSTEMPLOYMENT BENEFITS (Continued)

County Plan (Continued)

Rate Sensitivity (Continued)

The table below presents the total OPEB liability of the County calculated using the current healthcare rate of as well as what the County's total OPEB liability would be if it were calculated using a healthcare rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

	1% Decrease	Current Healthcare Rate	1% Increase
Total OPEB liability	\$ 3,684,490	\$ 4,024,075	\$ 4,404,305

OPEB Liabilities, OPEB Expense (Revenue) and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEBs

For the year ended December 31, 2022, the County recognized OPEB expense of \$21,070.

At December 31, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 4,690	\$ 942,993
Changes in assumption	174,041	475,530
TOTAL	\$ 178,731	\$ 1,418,523

Amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in OPEB expense as follows:

<u>Year Ending December 31,</u>	
2023	\$ (258,119)
2024	(258,119)
2025	(258,121)
2026	(237,134)
2027	(160,320)
Thereafter	(67,979)
TOTAL	\$ (1,239,792)

11. OTHER POSTEMPLOYMENT BENEFITS (Continued)

Local Retiree Life Insurance Fund

Plan Description

The LRLIF is a cost-sharing multiple-employer defined benefit OPEB plan. LRLIF benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. The Wisconsin Department of Employee Trust Funds (ETF) and the Group Insurance Board have statutory authority for program administration and oversight. The plan provides postemployment life insurance benefits for all eligible members.

OPEB Plan Fiduciary Net Position

ETF issues a standalone Annual Comprehensive Financial Report (ACFR), which can be found at <http://etf.wi.gov/publications/cafr.htm>

Benefits Provided

The LRLIF plan provides fully paid-up life insurance benefits for post-age 64 retired members and pre-65 retirees who pay for their coverage.

Contributions

The Group Insurance Board approves contribution rates annually, based on recommendations from the insurance carrier. Recommended rates are based on an annual valuation, taking into consideration an estimate of the present value of future benefits and the present value of future contributions. A portion of employer contributions made during a member's working lifetime funds a postretirement benefit.

Employers are required to pay the following contributions based on member contributions for active members to provide them with basic coverage after age 65. There are no employer contributions required for pre-age 65 annuitant coverage. If a member retires prior to age 65, they must continue paying the member premiums until age 65 in order to be eligible for the benefit after age 65.

Contribution rates as of December 31, 2022 are:

Coverage Type	Employer Contribution
50% Postretirement Coverage	40% of member contribution
25% Postretirement Coverage	20% of member contribution

ONEIDA COUNTY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS (Continued)

11. OTHER POSTEMPLOYMENT BENEFITS (Continued)

Local Retiree Life Insurance Fund (Continued)

Contributions (Continued)

Member contributions are based upon nine age bands through age 69 and an additional eight age bands for those age 70 and over. Participating members must pay monthly contribution rates per \$1,000 of coverage until the age of 65 (age 70 if active). The member contribution rates in effect for the year ended December 31, 2021 are as listed below:

Life Insurance Member Contribution Rates* For the year ended December 31, 2020		
Attained Age	Basic	Supplemental
Under 30	\$0.0500	\$0.0500
30-34	0.0600	0.0600
35-39	0.0700	0.0700
40-44	0.0800	0.0800
45-49	0.1200	0.1200
50-54	0.2200	0.2200
55-59	0.3900	0.3900
60-64	0.4900	0.4900
65-69	0.5700	0.5700
*Disabled members under age 70 receive a waiver-of-premium benefit.		

During the reporting period, the LRLIF recognized \$6,279 in contributions from the employer

OPEB Liabilities, OPEB Expense (Revenue) and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEBs

At December 31, 2022, the County reported a liability (asset) of \$1,813,165 for its proportionate share of the net OPEB liability (asset). The net OPEB liability (asset) was measured as of December 31, 2021, and the total OPEB liability used to calculate the net OPEB liability (asset) was determined by an actuarial valuation as of January 1, 2021 rolled forward to December 31, 2021. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The County's proportion of the net OPEB liability (asset) was based on the County's share of contributions to the OPEB plan relative to the contributions of all participating employers. At December 31, 2021, the County's proportion was 0.30677700%, which was an increase of 0.01683% from its proportion measured as of December 31, 2020.

For the year ended December 31, 2022, the County recognized OPEB expense (revenue) of \$230,532.

ONEIDA COUNTY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS (Continued)

11. OTHER POSTEMPLOYMENT BENEFITS (Continued)

Local Retiree Life Insurance Fund (Continued)

OPEB Liabilities, OPEB Expense (Revenue) and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEBs (Continued)

At December 31, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to OPEBs from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experiences	\$ -	\$ (92,235)
Net differences between projected and investment earnings on plan investments	23,591	-
Changes in actuarial assumptions	547,819	(87,885)
Changes in proportion and differences between employer contributions and proportionate share of contributions	63,350	(16,626)
Total	\$ 634,760	\$ (196,746)

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense (revenue) as follows:

Year ended December 31:	Deferred Outflow of Resources	Deferred Inflows of Resources
2023	\$ 148,907	\$ (54,881)
2024	146,171	(54,881)
2025	136,972	(51,391)
2026	127,708	(19,714)
2027	61,117	(11,068)
2028	13,885	(4,811)

ONEIDA COUNTY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS (Continued)

11. OTHER POSTEMPLOYMENT BENEFITS (Continued)

Local Retiree Life Insurance Fund (Continued)

Actuarial Assumptions

The total OPEB liability in the January 1, 2021, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial valuation date	January 1, 2021
Measurement date of net OPEB liability (asset)	December 31, 2021
Actuarial cost method	Entry-age normal
20-year tax-exempt municipal bond yield	2.06%
Long-term expected rate of return	4.25%
Discount rate	2.17%
Salary increases	
Inflation	3.00%
Seniority/merit	0.1% - 5.6%
Mortality	2020 WRS Experience Mortality Table

Actuarial assumptions are based upon an experience study conducted in 2021 that covered a three-year period from January 1, 2018 to December 31, 2020. The total OPEB liability for December 31, 2021 is based upon a roll-forward of the liability calculated from the January 1, 2021 actuarial valuation.

Long-Term Expected Return on Plan Assets

The long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. Investments for the LRLIF are held with Securian, the insurance carrier. Interest is calculated and credited to the LRLIF based on the rate of return for a segment of the insurance carriers' general fund, specifically ten-year A- Bonds (as a proxy, and not tied to any specific investments). The overall aggregate interest rate is calculated using a tiered approach based on the year the funds were originally invested and the rate of return for that year. Investment interest is credited based on the aggregate rate of return and assets are not adjusted to fair market value. Furthermore, the insurance carrier guarantees the principal amounts of the reserves, including all interest previously credited thereto.

11. OTHER POSTEMPLOYMENT BENEFITS (Continued)

Local Retiree Life Insurance Fund (Continued)

Long-Term Expected Return on Plan Assets (Continued)

**Local OPEB Life Insurance
 Asset Allocation Targets and Expected Returns
 As of December 31, 2020**

<u>Asset Class</u>	<u>Index</u>	<u>Target Allocation</u>	<u>Long-Term Expected Geometric Real Rate of Return</u>
U.S. Intermediate Credit Bonds	Bloomberg US Interim Credit	45%	1.68%
U.S. Long Credit Bonds	Bloomberg US Long Credit	5%	1.82%
U.S. Mortgages	Bloomberg US MBS	50%	1.94%
Inflation			2.3%
Long-Term Expected Rate of Return			4.25%

The long-term expected rate of return remained unchanged from the prior year at 4.25%. The long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The expected inflation rate increased from 2.20% as of December 31, 2020 to 2.30% as of December 31, 2021.

Single Discount Rate

A single discount rate of 2.17% was used to measure the total OPEB liability for the current year, as opposed to a discount rate of 2.25% for the prior year. The significant change in the discount rate was primarily caused by the decrease in the municipal bond rate from 2.12% as of December 31, 2020 to 2.06% as of December 31, 2021. The plan's fiduciary net position was projected to be insufficient to make all projected future benefit payments of current active and inactive members. Therefore, the discount rate for calculating the total OPEB liability is equal to the single equivalent rate that results in the same actuarial present value as the long-term expected rate of return applied to benefit payments, to the extent that the plan's fiduciary net position is projected to be sufficient to make projected benefit payments, and the municipal bond rate applied to benefit payment to the extent that the plan's fiduciary net position is projected to be insufficient. The plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through December 31, 2036.

The projection of cash flows used to determine the single discount rate assumed that employer contributions will be made according to the current employer contribution schedule and that contributions are made by plan members retiring prior to age 65.

ONEIDA COUNTY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS (Continued)

11. OTHER POSTEMPLOYMENT BENEFITS (Continued)

Local Retiree Life Insurance Fund (Continued)

Sensitivity of the County's Proportionate Share of the Net OPEB Liability (Asset) to Changes in the Discount Rate

The following presents the County's proportionate share of the net OPEB liability (asset) calculated using the discount rate of 2.17%, as well as what the County's proportionate share of the net OPEB liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (1.17%) or 1-percentage-point higher (3.17%) than the current rate:

	1% Decrease to Discount Rate (1.17%)	Current Discount Rate (2.17%)	1% Increase To Discount Rate (3.17%)
County's proportionate share of the net OPEB liability (asset)	\$ 2,459,812	\$ 1,813,165	\$ 1,326,591

REQUIRED SUPPLEMENTARY INFORMATION

ONEIDA COUNTY, WISCONSIN

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL -
GENERAL FUND

For the Year Ended December 31, 2022

	Original and Final Budget	Actual	Variance Over (Under)
REVENUES			
Taxes	\$ 19,888,036	\$ 20,798,468	\$ 910,432
Fines and fees	198,755	151,913	(46,842)
Licenses and permits	5,500	6,240	740
Intergovernmental	4,582,033	5,096,699	514,666
Charges for services	4,394,270	5,192,569	798,299
Investment income	150,000	176,331	26,331
Miscellaneous income	418,761	278,741	(140,020)
Total revenues	29,637,355	31,700,961	2,063,606
EXPENDITURES			
Current			
General government			
Personnel services	5,162,372	5,012,368	(150,004)
Contractual services	1,536,355	1,447,535	(88,820)
Supplies and expenses	1,266,342	1,176,369	(89,973)
Public safety			
Personnel services	8,890,845	8,785,132	(105,713)
Contractual services	3,245,984	3,095,402	(150,582)
Supplies and expenses	752,978	760,872	7,894
Grants and contributions	95,173	95,172	(1)
Health and human services			
Personnel services	152,235	151,280	(955)
Contractual services	330,674	330,673	(1)
Supplies and expenses	7,188	5,555	(1,633)
Grants and contributions	3,384,671	4,305,632	920,961
Public works			
Grants and contributions	197,081	197,081	-
Culture and recreation			
Personnel services	354,224	321,787	(32,437)
Contractual services	157,481	99,608	(57,873)
Supplies and expenses	479,206	451,063	(28,143)
Grants and contributions	438,366	438,272	(94)
Conservation and development			
Personnel services	1,526,660	1,411,909	(114,751)
Contractual services	239,791	210,702	(29,089)
Supplies and expenses	202,629	162,462	(40,167)
Grants and contributions	139,913	139,902	(11)
Debt service			
Principal retirement	-	33,947	33,947
Interest and fiscal charges	-	1,438	1,438
Capital outlay	2,467,408	1,476,827	(990,581)
Reserve for contingencies	172,707	74,492	(98,215)
Total expenditures	31,200,283	30,185,480	(1,014,803)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,562,928)	1,515,481	3,078,409

(This schedule is continued on the following page.)

ONEIDA COUNTY, WISCONSIN

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL -
GENERAL FUND (Continued)

For the Year Ended December 31, 2022

	Original and Final Budget	Actual	Variance Over (Under)
OTHER FINANCING SOURCES (USES)			
Transfers in	\$ -	\$ 58,360	\$ 58,360
Transfers (out)	(2,270,400)	(3,515,000)	(1,244,600)
Proceeds from the sale of capital assets	-	170,293	170,293
Appropriated prior year fund balance	1,068,707	-	(1,068,707)
	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	(1,201,693)	(3,286,347)	(2,084,654)
	<hr/>	<hr/>	<hr/>
NET CHANGE IN FUND BALANCE	<u>\$ (2,764,621)</u>	<u>(1,770,866)</u>	<u>\$ 993,755</u>
		<hr/>	
FUND BALANCE, JANUARY 1		23,995,129	
		<hr/>	
FUND BALANCE, DECEMBER 31		<u>\$ 22,224,263</u>	

(See independent auditor's report.)

ONEIDA COUNTY, WISCONSIN

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
AMERICAN RESCUE PLAN ACT FUND**

For the Year Ended December 31, 2022

	Original and Final Budget	Actual	Variance
REVENUES			
Intergovernmental	\$ 3,446,476	\$ 930,622	\$ (2,515,854)
Total revenues	<u>3,446,476</u>	<u>930,622</u>	<u>(2,515,854)</u>
EXPENDITURES			
Current			
General government			
Contractual services	3,044,966	66,529	(2,978,437)
Supplies and expenses	142,081	51,865	(90,216)
Capital outlay	<u>3,712,953</u>	<u>812,228</u>	<u>(2,900,725)</u>
Total expenditures	<u>6,900,000</u>	<u>930,622</u>	<u>(5,969,378)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(3,453,524)</u>	-	<u>3,453,524</u>
OTHER FINANCING SOURCES (USES)			
Appropriated prior year fund balance	<u>3,480,024</u>	-	<u>(3,480,024)</u>
Total other financing sources (uses)	<u>3,480,024</u>	-	<u>(3,480,024)</u>
NET CHANGE IN FUND BALANCE	<u>\$ 26,500</u>	-	<u>\$ (26,500)</u>
FUND BALANCE, JANUARY 1		<u>2,570</u>	
FUND BALANCE, DECEMBER 31		<u>\$ 2,570</u>	

(See independent auditor's report.)

ONEIDA COUNTY, WISCONSIN

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL -
SOCIAL SERVICES FUND**

For the Year Ended December 31, 2022

	Original and Final Budget	Actual	Variance Over (Under)
REVENUES			
Taxes - property	\$ 1,742,580	\$ 1,742,580	\$ -
Intergovernmental	3,788,334	3,758,291	(30,043)
Charges for services	16,000	16,885	885
Investment income	-	372	372
Miscellaneous	7,128	1,247	(5,881)
	<hr/>	<hr/>	<hr/>
Total revenues	5,554,042	5,519,375	(34,667)
EXPENDITURES			
Current			
Health and human services			
Personal services	3,433,327	3,371,747	(61,580)
Contractual services	352,194	338,074	(14,120)
Supplies and expenses	175,810	172,594	(3,216)
Grant and contributions	1,667,218	1,653,608	(13,610)
Capital outlay	32,930	32,930	-
	<hr/>	<hr/>	<hr/>
Total expenditures	5,661,479	5,568,953	(92,526)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<hr/>	<hr/>	<hr/>
	(107,437)	(49,578)	57,859
OTHER FINANCING SOURCES (USES)			
Transfers in	-	49,949	49,949
Transfers (out)	-	-	-
	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	-	49,949	49,949
NET CHANGE IN FUND BALANCE	<hr/>	<hr/>	<hr/>
	\$(107,437)	371	\$ 107,808
FUND BALANCE, JANUARY 1		<hr/>	
		12,510	
FUND BALANCE, DECEMBER 31		<hr/>	
		\$ 12,881	

(See independent auditor's report.)

ONEIDA COUNTY, WISCONSIN

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL -
COUNTY HIGHWAY FUND**

For the Year Ended December 31, 2022

	Original and Final Budget	Actual	Variance Over (Under)
REVENUES			
Taxes - property	\$ 1,716,296	\$ 1,716,296	\$ -
Intergovernmental	1,086,956	1,159,218	72,262
	<hr/>	<hr/>	<hr/>
Total revenues	2,803,252	2,875,514	72,262
EXPENDITURES			
Current			
Highways and streets			
Contractual services	2,597,164	1,710,293	(886,871)
Supplies and expenses	180,463	130,301	(50,162)
Capital outlay	3,172,548	1,780,781	(1,391,767)
	<hr/>	<hr/>	<hr/>
Total expenditures	5,950,175	3,621,375	(2,328,800)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<hr/>	<hr/>	<hr/>
	(3,146,923)	(745,861)	2,401,062
OTHER FINANCING SOURCES (USES)			
Transfers in	1,200,000	1,200,000	-
Appropriated prior year fund balance	1,946,923	-	(1,946,923)
	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	3,146,923	1,200,000	(1,946,923)
NET CHANGE IN FUND BALANCE	<hr/>	<hr/>	<hr/>
	\$ -	454,139	\$ 454,139
FUND BALANCE, JANUARY 1		<hr/>	
		1,395,566	
FUND BALANCE, DECEMBER 31		<hr/>	
		\$ 1,849,705	

(See independent auditor's report.)

ONEIDA COUNTY, WISCONSIN

REQUIRED SUPPLEMENTARY INFORMATION
WISCONSIN RETIREMENT SYSTEM

PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET)
Last Eight Fiscal Years

	2014	2015	2016	2017	2018	2019	2020	2021
County's proportion of the net pension liability (asset)	0.10155%	0.09992%	0.09970%	0.99684%	0.10055%	0.10019%	0.10215%	0.10258%
County's proportionate share of the net pension liability (asset)	\$ (2,493,634)	\$ 1,623,690	\$ 821,755	\$ (2,959,731)	\$ 3,577,202	\$ (3,230,599)	\$ (6,377,522)	\$ (8,268,351)
County's covered payroll	12,780,692	13,028,809	13,540,852	13,326,730	13,929,833	14,343,617	15,356,458	15,469,959
County's collective Net Pension Liability (Asset) as a percentage of the employer's covered-employee payroll	(19.51%)	12.46%	6.07%	(22.21%)	25.68%	(22.52%)	(41.53%)	(53.45%)
Plan fiduciary net position as a percentage of the total pension liability (asset)	102.74%	98.20%	99.12%	102.93%	96.45%	102.96%	105.26%	106.02%

SCHEDULE OF CONTRIBUTIONS
Last Eight Fiscal Years

	2015	2016	2017	2018	2019	2020	2021	2022
Contractually required contributions	\$ 953,757	\$ 965,439	\$ 1,001,531	\$ 1,049,593	\$ 1,054,023	\$ 1,184,485	\$ 1,202,670	\$ 1,236,211
Contributions in relation to the contractually required contributions	953,757	965,439	1,001,531	1,049,593	1,054,023	1,184,485	1,202,670	1,236,211
Contribution deficiency (excess)	-	-	-	-	-	-	-	-
County's covered payroll	13,028,809	13,540,852	13,326,730	13,929,833	14,341,466	15,356,459	15,469,960	16,421,556
Contributions as a percentage of covered payroll	7.32%	7.13%	7.52%	7.53%	7.35%	7.71%	7.77%	7.53%

Notes to Required Supplementary Information

Changes of benefit terms. There were no changes in benefit terms for any participating employer in WRS.

Changes in assumptions. There were no changes in the assumptions.

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

(See independent auditor's report.)

ONEIDA COUNTY, WISCONSIN

SCHEDULE OF CHANGES IN THE EMPLOYER'S
TOTAL OPEB LIABILITY AND RELATED RATIOS
OTHER POSTEMPLOYMENT BENEFIT PLAN

Last Six Fiscal Years

MEASUREMENT DATE DECEMBER 31,	2017	2018	2019	2020	2021	2022
TOTAL OPEB LIABILITY						
Service cost	\$ 220,143	\$ 220,143	\$ 202,404	\$ 223,339	\$ 252,273	\$ 189,416
Interest	205,249	202,522	224,532	139,145	117,507	89,773
Benefit payments	(553,013)	(453,603)	(384,265)	(368,511)	(346,090)	(346,443)
Differences between expected and actual experience	-	-	(712,130)	-	(821,699)	5,472
Changes in benefit terms	-	-	-	-	45,611	-
Changes in assumptions	-	(167,906)	97,639	143,061	50,134	(481,325)
Net change in total OPEB liability	(127,621)	(198,844)	(571,820)	137,034	(702,264)	(543,107)
Total OPEB liability - beginning	6,030,697	5,903,076	5,704,232	5,132,412	5,269,446	4,567,182
TOTAL OPEB LIABILITY - ENDING	\$ 5,903,076	\$ 5,704,232	\$ 5,132,412	\$ 5,269,446	\$ 4,567,182	\$ 4,024,075
Covered payroll	\$ 11,661,071	\$ 11,661,071	\$ 13,070,195	\$ 13,070,195	\$ 14,060,547	\$ 14,079,122
Employers total OPEB liability as a percentage of covered payroll	50.62%	48.92%	39.27%	40.32%	32.48%	28.58%

Notes to Required Supplementary Information

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

2018-2022: There were changes in assumptions related to the discount rate.

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

(See independent auditor's report.)

ONEIDA COUNTY, WISCONSIN

REQUIRED SUPPLEMENTARY INFORMATION
LOCAL RETIREE LIFE INSURANCE FUND

PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET)
Last Five Fiscal Years

	2017	2018	2019	2020	2021
County's proportion of the net pension liability (asset)	0.28717%	0.28717%	0.29118%	0.28995%	0.30678%
County's proportionate share of the net pension liability (asset)	\$ 863,983	\$ 741,006	\$ 1,239,893	\$ 1,594,918	\$ 1,813,165
County's covered payroll	12,076,446	13,170,000	13,526,000	13,903,000	14,778,000
County's collective Net Pension Liability (Asset) as a percentage of the employer's covered-employee payroll	7.15%	5.63%	9.17%	11.47%	12.27%
Plan fiduciary net position as a percentage of the total pension liability (asset)	44.81%	48.69%	37.58%	31.36%	29.57%

SCHEDULE OF CONTRIBUTIONS
Last Five Fiscal Years

	2018	2019	2020	2021	2022
Contractually required contributions	\$ 5,532	\$ 5,481	\$ 5,263	\$ 5,781	\$ 6,279
Contributions in relation to the contractually required contributions	5,532	5,481	5,263	5,781	6,279
Contribution deficiency (excess)	-	-	-	-	-
Oneida County's covered payroll	12,076,446	13,170,000	13,526,000	13,903,000	14,778,000
Contributions as a percentage of covered payroll	0.05%	0.04%	0.04%	0.04%	0.04%

Notes to Required Supplementary Information

Changes of benefit terms. There were no changes of benefit terms for any participating employer in LRLIF.

Changes of assumptions. The discount rate was changed from 2.25% to 2.17%. Additionally, the State of Wisconsin Employee Trust Fund Board adopted economic and demographic assumption changes based on a three year experience study performed for the Wisconsin Retirement System. These assumptions are used in the actuarial valuations.

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

(See independent auditor's report.)

ONEIDA COUNTY, WISCONSIN

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

December 31, 2022

BUDGETS

The County follows these procedures in establishing the budgetary data presented in the financial statements:

1. During October, County management submits to the County Board a proposed operating budget for the calendar year commencing the following January 1. The operating budget includes proposed expenditures/expenses and the means of financing them. After submission to the Board, public hearings are held to obtain taxpayer comments. Following the public hearings, the proposed budget, including authorized additions and deletions, is legally enacted by County Board action.
2. Budgets are adopted on a basis consistent with accounting principles generally accepted in the United State of America for all governmental funds. Budget is defined as the originally approved budget plus or minus approved amendments. Individual amendments throughout the year were not material in relation to the original budget. Budget appropriations not expended during the year do not carry forward unless authorized by the County Board to be carried into the succeeding year's budget.
3. During the year, formal budgetary integration is employed as a management control device for the governmental funds adopting a budget.
4. Expenditures may not exceed appropriations provided in detailed budget accounts maintained for each activity or department of the County. Amendments to the budget during the year require initial approval by management and are subsequently authorized by the County Board.

**COMBINING AND INDIVIDUAL FUND
FINANCIAL STATEMENTS AND SCHEDULES**

NONMAJOR GOVERNMENTAL FUNDS

ONEIDA COUNTY, WISCONSIN
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS

December 31, 2022

	Special Revenue		
	Nursing	WIC	Public Health
ASSETS			
Cash and investments	\$ 628,161	\$ 22,864	\$ 222,341
Property taxes receivable	-	-	585,000
Accounts receivable	218,009	-	27,197
Due from other governments	341,004	-	32,379
Prepaid items	2,762	852	11,567
TOTAL ASSETS	\$ 1,189,936	\$ 23,716	\$ 878,484
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ 211,479	\$ 2,601	\$ 685
Accrued wages	5,471	2,089	18,532
Special deposits	3,703	-	11,849
Due to other funds	-	-	-
Unearned revenue	-	-	28,699
Total liabilities	220,653	4,690	59,765
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - property taxes	-	-	585,000
Total deferred inflows of resources	-	-	585,000
FUND BALANCES			
Nonspendable - prepaid items	2,762	852	11,567
Restricted for			
Health and human services	966,521	18,174	-
Conservation and development	-	-	-
Assigned			
Health and human services	-	-	222,152
Capital projects	-	-	-
Total fund balances	969,283	19,026	233,719
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 1,189,936	\$ 23,716	\$ 878,484

Special Revenue		Capital Projects		Total
Commissions on Aging	Airport Construction	Capital Projects	Governmental Funds	
\$ 89,099	\$ 992,428	\$ 2,089,331	\$ 4,044,224	
-	-	-	585,000	
128,522	-	-	373,728	
4,619	-	-	378,002	
10,108	-	-	25,289	
\$ 232,348	\$ 992,428	\$ 2,089,331	\$ 5,406,243	
\$ -	\$ -	\$ 2,859	\$ 217,624	
12,929	-	-	39,021	
2,000	-	-	17,552	
-	-	-	-	
-	-	-	28,699	
14,929	-	2,859	302,896	
-	-	-	585,000	
-	-	-	585,000	
10,108	-	-	25,289	
-	-	-	984,695	
-	992,428	-	992,428	
207,311	-	-	429,463	
-	-	2,086,472	2,086,472	
217,419	992,428	2,086,472	4,518,347	
\$ 232,348	\$ 992,428	\$ 2,089,331	\$ 5,406,243	

(See independent auditor's report.)

ONEIDA COUNTY, WISCONSIN

**COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS**

For the Year Ended December 31, 2022

	Special Revenue		
	Nursing	WIC	Public Health
REVENUES			
Taxes	\$ -	\$ -	\$ 527,797
Intergovernmental	1,794,164	122,093	21,019
Charges for services	489,073	-	306,593
Investment income	-	-	-
Miscellaneous	-	-	(1,989)
Total revenues	2,283,237	122,093	853,420
EXPENDITURES			
Current			
Health and human services			
Personnel services	1,044,155	103,196	642,733
Contractual services	897,649	1,978	36,915
Supplies and expenses	188,732	11,622	210,029
Grants and contributions	-	-	-
Capital outlay	36,050	4,445	786
Total expenditures	2,166,586	121,241	890,463
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	116,651	852	(37,043)
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	54,233
Transfers (out)	-	-	-
Total other financing sources (uses)	-	-	54,233
NET CHANGE IN FUND BALANCES	116,651	852	17,190
FUND BALANCES, JANUARY 1	852,632	18,174	216,529
FUND BALANCES, DECEMBER 31	\$ 969,283	\$ 19,026	\$ 233,719

Special Revenue	Capital Projects		Total
Commissions on Aging	Airport Construction	Capital Projects	Nonmajor Governmental Funds
\$ 141,413	\$ -	\$ -	\$ 669,210
1,203,407	1,072,883	-	4,213,566
222,913	24,997	-	1,043,576
1,386	4,747	-	6,133
25,413	41,802	-	65,226
1,594,532	1,144,429	-	5,997,711
833,409	-	-	2,623,493
303,982	-	-	1,240,524
157,330	-	-	567,713
97,755	-	-	97,755
39,514	903,893	599,523	1,584,211
1,431,990	903,893	599,523	6,113,696
162,542	240,536	(599,523)	(115,985)
-	-	445,000	499,233
(162,542)	-	-	(162,542)
(162,542)	-	445,000	336,691
-	240,536	(154,523)	220,706
217,419	751,892	2,240,995	4,297,641
\$ 217,419	\$ 992,428	\$ 2,086,472	\$ 4,518,347

(See independent auditor's report.)

FIDUCIARY FUNDS

ONEIDA COUNTY, WISCONSIN

**COMBINING STATEMENT OF NET POSITION
CUSTODIAL FUNDS**

December 31, 2022

	Clerk of Courts	Register of Deeds	Total
ASSETS			
Cash and cash equivalents	\$ 653,915	\$ -	\$ 653,915
Receivables			
Accounts	4,706,626	-	4,706,626
Total assets	5,360,541	-	5,360,541
LIABILITIES			
Due to other governments	3,363,712	-	3,363,712
Total liabilities	3,363,712	-	3,363,712
NET POSITION			
Restricted			
Individuals, organizations and other governments	1,996,829	-	1,996,829
TOTAL NET POSITION	\$ 1,996,829	\$ -	\$ 1,996,829

(See independent auditor's report.)

ONEIDA COUNTY, WISCONSIN

**COMBINING STATEMENT OF CHANGES IN PLAN NET POSITION
CUSTODIAL FUNDS**

For the Year Ended December 31, 2022

	Clerk of Courts	Register of Deeds	Total
ADDITIONS			
Contributions			
Individuals	\$ 3,256,308	\$ -	\$ 3,256,308
Total additions	3,256,308	-	3,256,308
DEDUCTIONS			
Payments to other governments	3,200,896	122,347	3,323,243
Total deductions	3,200,896	122,347	3,323,243
NET INCREASE (DECREASE)	55,412	(122,347)	(66,935)
RESTRICTED NET POSITION			
January 1	1,941,417	122,347	2,063,764
December 31	\$ 1,996,829	\$ -	\$ 1,996,829

(See independent auditor's report.)

STATISTICAL SECTION

STATISTICAL SECTION

This part of Oneida County, Wisconsin annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

<u>Contents</u>	<u>Page(s)</u>
Financial Trends These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	71-76
Revenue Capacity These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.	77-80
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.	81
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	82-84

Sources: Unless otherwise noted, the information in these schedules is derived from the annual financial reports for the relevant year.

ONEIDA COUNTY, WISCONSIN

NET POSITION BY COMPONENT

Last Ten Fiscal Years

Fiscal Year	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
GOVERNMENTAL ACTIVITIES										
Net investment in capital assets	\$ 52,256,135	\$ 52,344,870	\$ 51,774,523	\$ 52,141,459	\$ 52,336,377	\$ 54,675,427	\$ 53,371,794	\$ 54,720,435	\$ 53,658,141	\$ 54,881,644
Restricted	1,667,642	1,336,978	6,049,726	1,396,790	1,448,214	6,422,765	3,621,903	5,756,825	4,315,142	4,713,353
Unrestricted	17,642,022	17,982,917	18,094,568	21,655,301	20,108,214	13,852,587	17,635,166	15,137,582	21,587,295	22,343,812
TOTAL GOVERNMENTAL ACTIVITIES										
NET POSITION	\$ 71,565,799	\$ 71,664,765	\$ 75,918,817	\$ 75,193,550	\$ 73,892,805	\$ 74,950,779	\$ 74,628,863	\$ 75,614,842	\$ 79,560,578	\$ 81,938,809
BUSINESS-TYPE ACTIVITIES										
Net investment in capital assets	\$ 3,368,320	\$ 3,266,753	\$ 3,198,875	\$ 3,006,206	\$ 2,974,857	\$ 288,967	\$ 3,268,863	\$ 4,197,631	\$ 5,198,512	\$ 5,809,220
Restricted	-	-	510,820	-	-	302,503	-	312,029	618,619	722,755
Unrestricted	1,714,364	1,644,080	1,375,382	1,881,038	1,706,674	1,614,786	1,857,388	1,313,218	(134,811)	1,703,539
TOTAL BUSINESS-TYPE ACTIVITIES										
NET POSITION	\$ 5,082,684	\$ 4,910,833	\$ 5,085,077	\$ 4,887,244	\$ 4,681,531	\$ 2,206,256	\$ 5,126,251	\$ 5,822,878	\$ 5,682,320	\$ 8,235,514
PRIMARY GOVERNMENT										
Net investment in capital assets	\$ 55,624,455	\$ 55,611,623	\$ 54,973,398	\$ 55,147,665	\$ 55,311,234	\$ 57,564,394	\$ 56,640,657	\$ 58,918,066	\$ 58,856,653	\$ 60,690,864
Restricted	1,667,642	1,336,978	6,560,546	1,396,790	1,448,214	6,725,268	3,621,903	6,068,854	4,933,761	5,436,108
Unrestricted	19,356,386	19,626,997	19,469,950	23,536,339	21,814,888	15,467,373	19,492,554	16,450,800	21,452,484	24,047,351
TOTAL PRIMARY GOVERNMENT										
NET POSITION	\$ 76,648,483	\$ 76,575,598	\$ 81,003,894	\$ 80,080,794	\$ 78,574,336	\$ 79,757,035	\$ 79,755,114	\$ 81,437,720	\$ 85,242,898	\$ 90,174,323

Data Source

Prior Year Audited Financial Statements, Statement of Net Position

ONEIDA COUNTY, WISCONSIN

CHANGE IN NET POSITION

Last Ten Fiscal Years

Fiscal Year	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
EXPENSES										
Governmental activities										
General government	\$ 6,699,746	\$ 6,943,378	\$ 7,232,335	\$ 6,977,858	\$ 7,598,426	\$ 7,004,371	\$ 7,883,219	\$ 8,944,086	\$ 8,100,465	\$ 8,818,461
Public safety	10,493,711	11,221,205	10,737,544	11,512,868	11,844,355	13,064,536	13,165,749	13,136,986	11,544,331	13,319,887
Public works	3,797,173	2,992,384	3,660,013	3,521,266	2,936,303	3,245,034	3,850,536	2,577,602	5,202,261	3,306,614
Health and human services	17,805,669	18,176,129	18,648,039	18,643,112	16,784,338	12,127,236	12,159,813	12,826,252	12,470,606	14,644,152
Culture and recreation	1,258,835	1,213,511	1,329,238	1,346,029	1,339,873	1,477,871	1,552,042	1,375,202	1,501,559	1,114,102
Conservation and development	1,653,662	2,173,349	1,623,257	1,775,652	1,743,319	1,861,493	1,882,989	2,476,933	4,168,323	1,967,088
Interest and fiscal charges	151,540	151,192	101,617	102,298	450,000	450,000	382,420	296,650	205,943	189,193
Total government activities expenses	41,860,336	42,871,148	43,332,043	43,879,083	42,696,614	39,230,541	40,876,768	41,633,711	43,193,488	43,359,497
Business-type activities										
Solid waste	1,301,601	1,418,103	1,366,657	1,408,029	1,298,380	1,293,513	1,398,769	1,336,494	1,513,938	1,945,744
Highway	4,285,968	4,553,628	5,932,029	5,251,825	5,845,426	6,375,410	5,344,806	5,814,586	5,640,255	5,786,884
Total business-type activities expenses	5,587,569	5,971,731	7,298,686	6,659,854	7,143,806	7,668,923	6,743,575	7,151,080	7,154,193	7,732,628
TOTAL PRIMARY GOVERNMENT EXPENSES	\$ 47,447,905	\$ 48,842,879	\$ 50,630,729	\$ 50,538,937	\$ 49,840,420	\$ 46,899,464	\$ 47,620,343	\$ 48,784,791	\$ 50,347,681	\$ 51,092,125
PROGRAM REVENUES										
Governmental activities										
General government	\$ 802,715	\$ 808,175	\$ 914,533	\$ 926,637	\$ 896,219	\$ 899,623	\$ 1,310,989	\$ 2,434,965	\$ 3,264,622	\$ 3,204,585
Public safety	1,237,823	1,323,832	1,275,620	1,970,110	6,053,667	3,263,512	3,202,298	3,462,413	2,507,524	2,080,223
Public works	968,470	976,537	1,330,310	925,077	1,068,376	1,157,360	1,012,109	1,093,937	2,240,254	1,226,017
Health and human services	14,107,038	14,413,068	14,830,031	14,548,831	12,727,081	7,619,316	7,881,031	9,063,330	9,730,302	11,038,857
Culture and recreation	359,761	292,311	2,511,792	367,565	455,898	913,730	667,436	519,322	912,953	683,281
Conservation and development	2,192,746	2,512,518	-	52,755	2,813,012	3,473,323	1,990,089	2,247,441	2,860,262	2,205,708
Interest and fiscal charges	-	-	-	-	-	-	-	-	-	-
Total government activities program revenues	19,668,553	20,326,441	20,862,286	18,790,975	24,014,253	17,326,864	16,063,952	18,821,408	21,515,917	20,438,671
Business-type activities										
Solid waste	1,324,191	1,183,247	1,129,449	1,161,555	1,300,335	1,361,757	1,426,955	1,411,110	1,435,790	2,071,087
Highway	4,375,866	4,628,616	5,837,300	5,272,598	6,086,451	6,480,641	5,396,955	5,708,412	5,604,093	6,169,346
Total business-type activities program revenues	5,700,057	5,811,863	6,966,749	6,434,153	7,386,786	7,842,398	6,823,910	7,119,522	7,039,883	8,240,433
TOTAL PRIMARY GOVERNMENT PROGRAM REVENUES	\$ 25,368,610	\$ 26,138,304	\$ 27,829,035	\$ 25,225,128	\$ 31,401,039	\$ 25,169,262	\$ 22,887,862	\$ 25,940,930	\$ 28,555,800	\$ 28,679,104

Fiscal Year	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
GENERAL REVENUES AND TRANSFERS										
Governmental activities										
Property taxes	\$ 14,951,089	\$ 15,304,615	\$ 15,493,851	\$ 15,756,235	\$ 16,221,217	\$ 16,332,618	\$ 16,646,281	\$ 16,886,110	\$ 17,385,054	\$ 18,086,371
Other taxes	4,661,058	4,575,808	4,791,747	5,188,518	5,203,353	5,232,318	5,564,589	6,129,412	6,567,666	6,840,183
Federal and state grants, contributions	159,583	170,341	169,676	167,114	157,648	176,417	258,781	283,453	-	1,205,252
Investment income	62,213	120,475	111,994	139,682	791,137	1,112,550	1,416,380	946,566	492,635	301,078
Miscellaneous	259,694	294,325	348,090	156,697	411,675	528,552	370,020	159,233	1,303,699	457,000
Gain on sale of asset	111,696	165,504	658,767	89,999	72,621	241,883	234,849	118,123	59,253	279,173
Transfers, net	-	-	-	-	-	-	-	(724,615)	(185,000)	(1,870,000)
Total government activities general revenues and transfers	20,205,333	20,631,068	21,574,125	21,498,245	22,857,651	23,624,338	24,490,900	23,798,282	25,623,307	25,299,057
Business-type activities										
Property taxes	-	-	-	-	-	-	-	-	-	-
Other taxes	-	-	-	-	-	-	-	-	-	-
Federal and state grants, contributions	-	-	-	-	-	-	-	-	-	-
Investment income	13,210	(13,163)	(4,308)	10,150	4,731	18,602	26,822	3,570	113	12,834
Miscellaneous	88,649	1,180	1,360	17,718	10,112	8,090	7,105	-	6,110	162,555
Gain on sale of asset	-	-	-	-	-	-	-	-	36,700	-
Transfers, net	-	-	-	-	-	-	-	724,615	185,000	1,870,000
Total business-type activities general revenues and transfers	101,859	(11,983)	(2,948)	27,868	14,843	26,692	33,927	728,185	227,923	2,045,389
TOTAL PRIMARY GOVERNMENT GENERAL REVENUES AND TRANSFERS										
	\$ 20,307,192	\$ 20,619,085	\$ 21,571,177	\$ 21,526,113	\$ 22,872,494	\$ 23,651,030	\$ 24,524,827	\$ 24,526,467	\$ 25,851,230	\$ 27,344,446
CHANGE IN NET POSITION										
Governmental activities	\$ (1,986,450)	\$ (1,913,639)	\$ (895,632)	\$ (3,589,863)	\$ 4,175,290	\$ 1,720,661	\$ (321,916)	\$ 985,979	\$ 3,945,736	\$ 2,378,231
Business-type activities	214,347	(171,851)	(334,885)	(197,833)	257,823	200,167	114,262	696,627	113,613	2,553,194
TOTAL PRIMARY GOVERNMENT CHANGE IN NET POSITION										
	\$ (1,772,103)	\$ (2,085,490)	\$ (1,230,517)	\$ (3,787,696)	\$ 4,433,113	\$ 1,920,828	\$ (207,654)	\$ 1,682,606	\$ 4,059,349	\$ 4,931,425

Data Source

Prior Year Audited Financial Statements, Statement of Activities

ONEIDA COUNTY, WISCONSIN

FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

Fiscal Year	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
GENERAL FUND										
Nonspendable	\$ 2,137,719	\$ 1,886,191	\$ 2,078,512	\$ 1,433,741	\$ 2,076,507	\$ 1,965,707	\$ 2,250,425	\$ 1,700,664	\$ 477,367	\$ 1,322,663
Restricted	-	-	-	-	-	-	-	-	-	-
Assigned	4,612,209	3,979,603	3,477,393	3,505,987	4,057,546	3,384,937	3,389,192	3,523,062	2,811,143	-
Unassigned	11,051,591	11,288,151	12,463,039	13,211,825	14,414,949	16,387,061	17,551,012	15,783,421	20,706,619	20,901,600
TOTAL GENERAL FUND	\$ 17,801,519	\$ 17,153,945	\$ 18,018,944	\$ 18,151,553	\$ 20,549,002	\$ 21,737,705	\$ 23,190,629	\$ 21,007,147	\$ 23,995,129	\$ 22,224,263
OTHER FUNDS										
Nonspendable	\$ 1,535	\$ 1,682	\$ 1,832	\$ 10,390	\$ 23,113	\$ 3,316	\$ 4,365	\$ 705	\$ 5,167	\$ 88,011
Restricted	1,511,038	1,282,786	1,472,849	1,449,545	1,950,969	4,124,304	3,913,090	3,059,858	4,315,142	4,700,472
Assigned	1,838,459	3,314,841	2,683,284	2,540,052	2,228,441	1,040,962	1,659,630	1,954,266	4,073,079	4,368,210
Unassigned	-	-	-	-	-	-	(2,150)	-	-	(49,841)
TOTAL OTHER FUNDS	\$ 3,351,032	\$ 4,599,309	\$ 4,157,965	\$ 3,999,987	\$ 4,202,523	\$ 5,168,582	\$ 5,574,935	\$ 5,014,829	\$ 8,393,388	\$ 9,106,852
TOTAL GOVERNMENTAL FUNDS										
Nonspendable	\$ 2,139,254	\$ 1,887,873	\$ 2,080,344	\$ 1,444,131	\$ 2,099,620	\$ 1,969,023	\$ 2,254,790	\$ 1,701,369	\$ 482,534	\$ 1,410,674
Restricted	1,511,038	1,282,786	1,472,849	1,449,545	1,950,969	4,124,304	3,913,090	3,059,858	4,315,142	4,700,472
Assigned	6,450,668	7,294,444	6,160,677	6,046,039	6,285,987	4,425,899	5,048,822	5,477,328	6,884,222	4,368,210
Unassigned	11,051,591	11,288,151	12,463,038	13,211,825	14,414,949	16,387,061	17,548,862	15,783,421	20,706,619	20,851,759
TOTAL GOVERNMENTAL FUNDS	\$ 21,152,551	\$ 21,753,254	\$ 22,176,908	\$ 22,151,540	\$ 24,751,525	\$ 26,906,287	\$ 28,765,564	\$ 26,021,976	\$ 32,388,517	\$ 31,331,115

Data Source

Prior Year Audited Financial Statements, Balance Sheet Governmental Funds

ONEIDA COUNTY, WISCONSIN

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

Fiscal Year	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
REVENUES										
Taxes	\$ 19,681,560	\$ 19,897,379	\$ 20,310,578	\$ 20,960,901	\$ 21,443,667	\$ 21,609,720	\$ 22,179,653	\$ 23,019,873	\$ 23,952,720	\$ 24,926,554
Intergovernmental	15,839,219	15,876,159	17,020,235	16,226,573	14,618,122	10,642,433	10,090,054	12,485,126	13,618,123	15,158,396
Licenses and permits	6,310	6,960	5,880	5,550	6,855	5,805	5,624	5,640	6,435	6,240
Fines and forfeits	147,969	157,887	164,985	157,981	154,624	191,009	165,325	130,703	173,434	151,913
Public charges for services	3,458,096	3,811,801	3,966,243	3,392,903	4,090,146	4,226,479	3,273,274	3,477,279	7,887,231	6,253,030
Investment income	1,129,622	1,313,494	1,193,858	2,102,317	3,136,505	3,270,434	3,300,377	3,589,099	492,635	301,078
Miscellaneous	978,911	1,251,873	3,773,498	806,466	1,640,644	4,066,977	4,945,941	4,225,225	4,291,052	3,540,745
Total revenues	41,241,687	42,315,553	46,435,277	43,652,691	45,090,563	44,012,857	43,960,248	46,932,945	50,421,630	50,337,956
EXPENDITURES										
Current										
General government	7,023,517	7,188,505	7,351,423	7,833,058	7,952,407	9,098,617	7,407,044	7,725,468	7,497,612	7,754,666
Public safety	9,929,017	10,579,539	10,636,297	10,574,185	11,123,629	12,221,372	12,077,252	12,327,310	12,409,224	12,771,963
Public works	1,961,082	2,230,003	3,667,313	3,180,069	3,627,875	4,466,084	2,724,196	3,556,400	2,046,905	2,037,675
Health and human services	17,976,000	18,421,581	18,899,524	18,761,769	16,807,834	11,886,864	11,832,297	12,668,187	12,950,003	14,858,647
Culture and recreation	1,243,714	1,144,055	1,441,009	1,221,344	1,309,256	1,780,980	1,476,229	1,331,183	1,218,675	1,310,730
Conservation and development	2,616,695	2,108,053	1,670,705	16,794,195	1,662,879	1,807,073	1,839,767	2,436,743	1,847,957	1,924,975
Debt Service										
Principal	151,603	190,303	2,887,350	425,000	-	-	2,825,525	2,909,290	2,997,569	3,087,496
Interest and fiscal charges	127,353	155,987	203,417	9,749	-	638,630	450,000	366,234	277,956	188,029
Capital outlay	409,809	65,403	55,566	25,111	107,466	200,358	1,429,140	3,027,877	6,416,133	5,686,978
Reserve for contingencies	-	-	-	-	-	-	-	-	734	74,492
Total expenditures	41,438,790	42,083,429	46,812,604	58,824,480	42,591,346	42,099,978	42,061,450	46,348,692	47,662,768	49,695,651
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(197,103)	232,124	(377,327)	(15,171,789)	2,499,217	1,912,879	1,898,798	584,253	2,758,862	642,305

Fiscal Year	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
OTHER FINANCING SOURCES (USES)										
Proceeds from debt-issuance	\$ 950,000	\$ -	\$ -	\$ 15,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Proceeds from sale of capital assets	149,823	368,579	800,981	146,421	100,768	241,883	239,927	116,244	59,253	170,293
Transfers in	731,890	1,908,022	3,432,648	805,481	668,736	306,431	2,166,000	6,666,846	2,287,324	1,807,542
Transfers (out)	(731,890)	(1,908,022)	(3,432,648)	(805,481)	(668,736)	(306,431)	(2,166,000)	(7,391,461)	(2,472,324)	(3,677,542)
Other	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	1,099,823	368,579	800,981	15,146,421	100,768	241,883	239,927	(608,371)	(125,747)	(1,699,707)
NET CHANGE IN FUND BALANCE	\$ 902,720	\$ 600,703	\$ 423,654	\$ (25,368)	\$ 2,599,985	\$ 2,154,762	\$ 2,138,725	\$ (24,118)	\$ 2,633,115	\$ (1,057,402)
DEBT SERVICE AS A PERCENTAGE OF NONCAPITAL EXPENDITURES	0.68%	0.82%	6.61%	0.74%	0.00%	1.52%	8.06%	7.56%	7.94%	7.28%

Data Source

Prior Year Audited Financial Statements, Statement of Revenues, Expenditures and Changes in Fund Balances, Governmental Funds

ONEIDA COUNTY, WISCONSIN

EQUALIZED VALUE OF ALL PROPERTY, TAX LEVY AND TAX RATE

Last Ten Years

Fiscal Year	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<i>Levy Year</i>	<i>2012</i>	<i>2013</i>	<i>2014</i>	<i>2015</i>	<i>2016</i>	<i>2017</i>	<i>2018</i>	<i>2019</i>	<i>2020</i>	<i>2021</i>
Residential	\$ 5,575,976,300	\$ 5,506,276,200	\$ 5,639,671,600	\$ 5,677,384,800	\$ 5,695,543,200	\$ 5,784,409,100	\$ 5,891,018,400	\$ 6,151,258,000	\$ 6,443,371,900	\$ 6,702,865,400
Commercial	693,898,200	673,208,600	631,037,000	659,838,700	666,193,300	669,380,600	672,286,900	692,083,700	648,815,100	708,069,400
Manufacturing	34,204,200	34,506,200	57,622,300	49,295,200	54,945,500	54,003,800	56,013,500	56,780,200	57,776,400	55,818,000
Personal	99,081,300	108,789,800	99,015,000	95,587,200	92,394,100	103,545,800	70,756,300	73,699,200	70,836,800	70,264,400
Other	14,356,000	14,619,900	14,379,800	13,330,800	14,186,300	13,926,000	13,615,700	14,617,600	13,924,600	14,470,400
Productive forest	278,072,800	268,130,300	238,388,400	221,292,700	214,480,800	215,725,700	201,343,100	208,481,700	207,385,800	214,491,500
Agricultural forest	6,725,900	6,265,300	6,390,700	5,345,100	5,050,600	5,019,500	4,840,100	5,225,600	4,955,700	5,273,100
Agriculture	1,851,600	1,829,600	1,867,200	1,890,500	1,891,000	1,948,600	1,874,700	2,112,100	2,133,900	2,227,800
Undeveloped	17,406,700	19,838,500	18,862,200	18,126,600	19,458,600	19,968,000	20,100,900	22,176,700	21,376,700	23,993,900
TOTAL	\$ 6,721,573,000	\$ 6,633,464,400	\$ 6,707,234,200	\$ 6,742,091,600	\$ 6,764,143,400	\$ 6,867,927,100	\$ 6,931,849,600	\$ 7,226,434,800	\$ 7,470,576,900	\$ 7,797,473,900

Data Source

Wisconsin Department of Revenue - Statement of Merged Equalized Values by tax year

ONEIDA COUNTY, WISCONSIN

PROPERTY TAX LEVY BY FUND

Last Ten Years

Fiscal Year	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<i>Levy Year</i>	<i>2012</i>	<i>2013</i>	<i>2014</i>	<i>2015</i>	<i>2016</i>	<i>2017</i>	<i>2018</i>	<i>2019</i>	<i>2020</i>	<i>2021</i>
General Fund - Library	\$ 401,561	\$ 405,371	\$ 406,721	\$ 412,722	\$ 412,722	\$ 424,551	\$ 425,063	\$ 432,021	\$ 432,015	\$ 432,015
General Fund - EMS	463,324	712,822	854,586	1,129,501	1,425,740	1,429,311	1,722,634	1,692,631	1,692,268	2,328,869
General Fund - Government Purposes	9,966,671	9,697,200	9,799,990	9,849,690	10,041,019	10,091,315	10,412,192	10,493,373	10,580,261	10,852,752
Social Services Fund	1,840,877	1,858,501	1,803,501	1,553,501	1,603,001	1,654,232	1,686,513	1,846,687	1,859,578	1,742,580
Public Health	434,667	450,367	453,367	447,142	451,342	456,442	466,342	494,800	522,054	527,797
Aging and Disability Resource Center	266,521	272,093	272,866	267,963	270,197	265,609	256,509	202,109	149,415	141,413
County Highway Services	1,367,924	1,578,924	1,578,924	2,028,796	2,028,796	2,028,796	1,678,796	1,728,796	1,666,796	1,716,296
Debt Service	278,957	346,293	348,876	83,068	-	-	-	-	-	-
TOTAL	\$ 15,020,502	\$ 15,321,571	\$ 15,518,831	\$ 15,772,383	\$ 16,232,817	\$ 16,350,256	\$ 16,648,049	\$ 16,890,417	\$ 16,902,387	\$ 17,741,722
EAV	\$ 6,721,573,000	\$ 6,633,464,400	\$ 6,707,234,200	\$ 6,742,091,600	\$ 6,764,143,400	\$ 6,867,927,100	\$ 6,931,849,600	\$ 7,226,434,800	\$ 7,470,576,900	\$ 7,797,473,900

Data Sources

Wisconsin Department of Revenue, County Records

ONEIDA COUNTY, WISCONSIN

TAX REVENUE BY SOURCE GOVERNMENTAL FUNDS

Last Ten Fiscal Years

Fiscal Year	Property Tax	Sales Tax	Real Estate Transfer Tax	Forest and Cropland Management	Other Including Interest and Penalty on Taxes	Total Taxes
2013	\$ 14,951,089	\$ 3,722,972	\$ 132,428	\$ 87,585	\$ 787,486	\$ 19,681,560
2014	15,304,615	3,825,152	126,179	81,392	560,041	19,897,379
2015	15,493,851	4,018,027	149,645	91,128	557,927	20,310,578
2016	15,756,235	4,461,818	165,027	92,727	485,084	20,960,891
2017	16,221,217	4,495,240	176,067	82,137	469,006	21,443,667
2018	16,332,618	4,463,192	207,429	134,797	471,684	21,609,720
2019	16,646,281	4,820,469	193,256	111,483	408,164	22,179,653
2020	16,886,110	5,293,263	261,504	120,683	458,313	23,019,873
2021	17,385,054	6,114,422	355,619	97,505	120	23,952,720
2022						

Data Sources

Prior Year Audited Financial Statements, Statement of Revenues, Expenditures and Changes in Fund Balances, Governmental Funds
 County Financial System
 Wisconsin Department of Revenue

ONEIDA COUNTY, WISCONSIN

PROPERTY TAX LEVIES AND COLLECTIONS

Last Ten Fiscal Years

Fiscal Year	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year		Collections in Subsequent Years ¹	Total Collections To Date		Delinquent Taxes ² Outstanding
		Amount	% of Levy		Amount	% of Levy	
2013	\$ 15,020,502	\$ 14,075,247	93.71%	\$ 938,724	\$ 15,013,971	99.96%	\$ 6,531
2014	15,321,571	14,106,512	92.07%	910,951	15,017,463	98.02%	3,039
2015	15,518,831	14,490,895	93.38%	827,782	15,318,677	98.71%	2,894
2016	15,772,383	14,754,669	93.55%	761,315	15,515,984	98.37%	2,848
2017	16,232,817	14,980,598	92.29%	788,967	15,769,565	97.15%	2,818
2018	16,350,256	15,486,595	94.72%	741,501	16,228,096	99.25%	4,721
2019	16,648,049	15,574,816	93.55%	729,515	16,304,331	97.94%	45,926
2020	16,890,417	15,901,893	94.15%	577,898	16,479,791	97.57%	168,258
2021	16,902,387	16,597,474	98.20%	292,943	16,890,417	99.93%	292,943
2022	17,741,722	16,303,404	91.89%	598,983	16,902,387	95.27%	598,983

¹ Amount includes collections through the current fiscal year.

² Does not include tax deed parcels.

Data Source

County Financial Records

ONEIDA COUNTY, WISCONSIN

PRINCIPAL EMPLOYERS

Current Year and Nine Years Ago

Employer	Type of Business	2013			2022		
		Number of Employees	Rank	Percent of County Population	Number of Employees	Rank	Percent of County Population
Marshfield/Ministry Health Care/Ascension	Healthcare	1,050	1	2.7%	1,750	1	4.6%
Expera Specialty Solutions/Ahlstrom-Munksjo	Manufacturing	513	2	1.3%	430	2	1.1%
Walmart	Retail	250	3	0.7%	250	3	0.7%
Nicolet Area Technical College	Education	250	3	0.7%	228	5	0.6%
Rhineland School District	Education	237	5	0.6%	235	4	0.6%
Oneida County Government	Government	215	6	0.6%	215	6	0.6%
Ta Solberg Co Inc (Trig's)	Retail	200	7	0.5%	200	7	0.5%
Printpack Inc.	Manufacturing	185	8	0.5%	185	8	0.5%
Ponsse North America	Manufacturing	160	9	0.4%	155	9	0.4%
Menards	Retail	150	10	0.4%	150	10	0.4%

Data Source

Oneida County Economic Development Corporation

ONEIDA COUNTY, WISCONSIN

FULL-TIME EQUIVALENT EMPLOYEES BY FUNCTION AND ACTIVITY

Last Ten Fiscal Years

Function and Program	2013	2014	2015	2016
GENERAL GOVERNMENT				
Buildings and Grounds	*	*	*	*
Circuit Court Branch I	*	*	*	*
Circuit Court Branch II	*	*	*	*
Clerk of Courts	*	*	*	*
Corporation Counsel	*	*	*	*
County Clerk	*	*	*	*
County Treasurer	*	*	*	*
District Attorney	*	*	*	*
Finance	*	*	*	*
Information Technology	*	*	*	*
Labor Relations	*	*	*	*
Land Information	*	*	*	*
Medical Examiner	*	*	*	*
Register of Deeds	*	*	*	*
PUBLIC SAFETY				
Emergency Services/County Sheriff	*	*	*	*
HEALTH AND HUMAN SERVICES				
ADRC, 48 Social Services	*	*	*	*
Public Health	*	*	*	*
Veterans Services	*	*	*	*
PUBLIC WORKS				
Highway Department	*	*	*	*
Solid Waste	*	*	*	*
CULTURE AND RECREATION				
Forestry	*	*	*	*
UW Extension	*	*	*	*
CONSERVATION AND DEVELOPMENT				
Land Conservation	*	*	*	*
Planning and Zoning	*	*	*	*

TOTAL

* Data not available

Data Sources

County Human Resources and Payroll Records

2017	2018	2019	2020	2021	2022
*	*	*	*	9.0	9.0
*	*	*	*	3.7	3.3
*	*	*	*	1.3	1.3
*	*	*	*	7.3	7.3
*	*	*	*	5.0	4.8
*	*	*	*	3.0	2.7
*	*	*	*	2.8	2.6
*	*	*	*	3.6	3.5
*	*	*	*	3.0	3.3
*	*	*	*	6.8	7.8
*	*	*	*	3.0	2.5
*	*	*	*	6.6	6.5
*	*	*	*	1.6	2.3
*	*	*	*	4.8	4.5
*	*	*	*	95.3	92.0
*	*	*	*	55.8	54.5
*	*	*	*	21.9	25.7
*	*	*	*	2.1	2.3
*	*	*	*	28.6	28.4
*	*	*	*	8.7	8.5
*	*	*	*	6.5	6.8
*	*	*	*	1.0	1.0
*	*	*	*	4.3	2.8
*	*	*	*	11.9	13.1
				<u>297.5</u>	<u>296.0</u>

ONEIDA COUNTY, WISCONSIN

CAPITAL ASSETS BY FUNCTION

Last Ten Fiscal Years

Function and Program	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
GOVERNMENTAL ACTIVITIES										
Land	\$ 14,388,849	\$ 14,400,099	\$ 13,877,685	\$ 14,074,621	\$ 14,090,879	\$ 14,967,131	\$ 15,000,625	\$ 14,970,625	\$ 15,002,444	\$ 14,967,143
Construction in progress	-	-	-	105,606	244,990	11,000	232,031	11,000	-	-
Buildings and improvements	33,799,167	33,537,972	33,655,323	33,786,781	33,994,493	34,605,146	34,961,222	36,714,843	37,422,600	38,772,231
Machinery and equipment	12,249,338	16,012,800	16,509,289	16,391,467	17,092,011	18,049,366	19,016,930	17,147,001	14,345,885	15,344,219
Infrastructure	28,603,130	28,179,038	29,727,311	29,902,970	30,869,972	32,499,432	32,433,529	34,007,331	36,113,721	36,777,116
Intangibles	-	-	-	-	-	-	-	-	543,439	543,439
Total governmental activities	89,040,484	92,129,909	93,769,608	94,261,445	96,292,345	100,132,075	101,644,337	102,850,800	103,428,089	106,404,148
BUSINESS-TYPE ACTIVITIES										
Land	59,613	59,613	59,613	59,613	59,613	59,613	59,613	59,613	59,613	59,613
Construction in progress	-	-	-	5,291	10,138	12,000	64,927	657,968	651,795	298,413
Buildings and improvements	1,766,114	1,766,114	1,766,114	1,766,114	1,798,059	1,798,059	2,056,155	2,056,155	1,892,888	3,230,185
Machinery and equipment	1,560,933	1,560,933	1,560,933	1,560,933	1,560,933	1,560,933	1,560,933	1,599,309	1,901,701	2,196,658
Infrastructure	8,034,244	8,374,366	8,813,828	8,985,688	9,245,493	9,213,136	9,586,158	10,361,059	10,461,520	10,120,413
Total business-type activities	11,420,904	11,761,026	12,200,488	12,377,639	12,674,236	12,643,741	13,327,786	14,734,104	14,967,517	15,905,282
TOTAL	\$ 100,461,388	\$ 103,890,935	\$ 105,970,096	\$ 106,639,084	\$ 108,966,581	\$ 112,775,816	\$ 114,972,123	\$ 117,584,904	\$ 118,395,606	\$ 122,309,430

Data Sources

County records and prior year audit reports