

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31  
32  
33  
34  
35  
36  
37  
38  
39  
40  
41  
42  
43  
44  
45  
46  
47  
48  
49  
50  
51

RESOLUTION # 47-2023  
GENERAL CODE OF ONEIDA COUNTY, WISCONSIN  
ORDINANCE AMENDMENT # 4-2023

**Resolution to Amend Section 3.11 Budget Responsibility of the Oneida County Code to enhance budgetary reporting and controls.**

**Ordinance Amendment offered by Administration Committee**

**WHEREAS**, , Oneida County current processes relative to budget management and control are paper-driven, use legacy software solutions which are not integrated and at end-of-life, and therefore result in duplication of efforts, opportunities for human-error, and stale fiscal information ; and

**WHEREAS** Oneida County is investing in a fully-integrated Enterprise Resource Planning (ERP) system for financial processes including, but not limited to, accounts payables, accounts receivables, accounting, budgeting, cash receipting, and purchasing scheduled to "go live" during 2023; and,

**WHEREAS**, the ERP upgrade will permit the County to improve the efficiency of its fiscal processes while at the same time improving internal controls, and in doing so requires modifying outdated language in the current Oneida County Code ;

**NOW, THEREFORE, THE ONEIDA COUNTY BOARD OF SUPERVISORS DOES ORDAIN AS FOLLOWS:**

Section 1. Any existing ordinances, codes, resolutions, or portions thereof in conflict with this ordinance shall be and hereby are repealed as far as any conflict exists.

Section 2. This ordinance shall take effect the day after passage and publication as required by law.

Section 3. If any claims, provisions or portions of this ordinance are adjudged unconstitutional or invalid by a court of competent jurisdiction, the remainder of this ordinance shall not be affected thereby.

Section 4. Section 3.11 of the General Code of Oneida County, Wisconsin, "Budget Responsibility" is amended as follows [additions noted by underline, deletions noted by ~~strikethrough~~]:

§ 3.11 Budget Responsibility.

(1) It is the policy of the Oneida County Board that its adopted budget represents the anticipated revenues and expenditures of the County government for an entire fiscal year.

(2) Each department head, whether elected or appointed, shall be responsible for the timely preparation of the budget for his department, according to procedures established by the Finance Administration Committee. Budget requests shall be based upon authorized staff levels and shall be limited to programs that have been authorized by the County Board or are mandated programs which shall be provided in the budget request.

(3) Each department head shall be responsible for establishing and maintaining the approved level of services and programs for the fiscal year that can be funded by the budget approved for that department and shall strictly control staff levels, staff hours and use of overtime to stay within the budget. ~~Written certification to this effect shall be furnished by the department head prior to effective implementation of the budget. Such certification will not be required for levels of services and programs mandated by State or federal law or by specific written court order, provided that the department head so advises~~

52 the Finance Committee in the budget request or within 10 working days of being informed  
53 of the newly mandated services and programs or of the specific written court order.  
54

55 (4) All department heads, elected and appointed officials having responsibility for a budget  
56 account shall submit a ~~written~~ monthly budget-to-actual report to their committee of  
57 jurisdiction ~~detailing expenditures by budgetary line item for the year to date. If it is~~  
58 ~~anticipated that an overdraft of any line item in a budget will occur, the department head~~  
59 ~~shall promptly report the overdraft to their committee of jurisdiction. A line item transfer~~  
60 ~~addressing the overdraft shall be prepared for and approved by the committee of~~  
61 ~~jurisdiction and forwarded to the Finance and Insurance Committee through the Finance~~  
62 ~~Director. If it is anticipated that said overdraft of a line item will cause a program budget to~~  
63 ~~be exceeded by 5% or \$20,000, whichever is less, the department head shall immediately~~  
64 ~~inform the Finance and Insurance Committee, through the Finance Director, of the~~  
65 ~~overdraft. The Finance and Insurance Committee, committee of jurisdiction, department~~  
66 ~~head and Finance Director shall meet to discuss the overdraft and take whatever action~~  
67 ~~they deem necessary. The same procedure shall be followed whenever anticipated~~  
68 ~~revenues will have a shortfall of 5% of the original program budget or \$20,000, whichever~~  
69 ~~is less.~~

70 (a) The monthly report shall include actual revenues and expenditures to date, annual  
71 budget, remaining budget, and a detailed listing of budget line item transfers made during  
72 the month.

73 (b) If it is anticipated that an overdraft of any line item in a budget will occur, the  
74 department head shall take necessary action to correct the issue promptly.

75 1. If it is anticipated that said overdraft of a line item will cause a line item to be  
76 exceeded, then the Department Head shall submit the line item transfer(s) request to  
77 reallocate budget funding within the Department's budget to the Finance Director for  
78 execution.

79 2. If it is anticipated that said overdraft of a line item will cause a line item to be  
80 exceeded and there is no funding otherwise available in the Department's budget or  
81 Department's continuing appropriations accounts, then the Department Head may seek  
82 guidance from their committee of jurisdiction, and shall thereafter submit a line item  
83 transfer(s) request to Finance Director to present to the Administration Committee for  
84 consideration and action. Such line item transfer, if approved by Administration  
85 Committee, will then be executed by the Finance Director.

86 (c) The same procedures shall be followed whenever anticipated revenues will have a  
87 shortfall from the original program budget.  
88

89 (5) The department head shall fully cooperate in the implementation of any changes in  
90 levels of services and programs necessary to meet revisions in the departmental budget  
91 that may be made. If it is determined by the Finance Administration Committee that a  
92 supplemental budget appropriation is required, a timely report or if appropriate, a  
93 resolution concerning the same shall be prepared for the next meeting of the Board of  
94 Supervisors, pursuant to § 65.90(5), Wis. Stats.  
95

96 (6) Should the Finance Administration Committee determine that the current rate of  
97 expenditure of funds is in excess of that provided by the approved budget, it may direct  
98 the department head to reduce to budgeted levels or eliminate specified services and  
99 programs provided the same are not mandated by State or federal law or specific written  
100 court order. Should the Finance Administration Committee determine that personnel may  
101 have to be laid off or that the number of positions within the department may have to be  
102 reduced, it shall promptly advise the Labor Relations/Employee Services Committee in

103 writing. Thereafter, the department head shall review the matter with the Labor  
104 Relations/Employee Services Committee at its next meeting and the Chair of the Finance  
105 Administration Committee and of the committee of jurisdiction shall also attend.  
106 Thereafter, the Labor Relations/Employee Services Committee shall submit its  
107 recommendation to the County Board.  
108

109 (7) Expenditures incurred, including labor costs, in the provision of services and programs  
110 authorized by the department head which have not been approved by the County Board  
111 in the applicable departmental budget or which are no longer approved as a result of  
112 direction by the Finance Administration Committee to reduce or eliminate specified  
113 services and programs pursuant to Subsection (6), shall not be the responsibility of the  
114 County and may subject such department head to a penalty as provided in § 25.04 of this  
115 Code. Provided the department head has complied with the provisions of Subsection (3),  
116 he shall not be responsible for expenditures incurred, including labor costs, in the provision  
117 of services and programs mandated by State or federal law or by specific written court  
118 order.  
119

120 (8) Pursuant to Subsection (2), departmental budget requests shall be based upon  
121 authorized staff levels. To address monies that may become available during the budget  
122 year due to vacancies of authorized positions or position elimination, the Finance and  
123 Insurance Administration Committee may create an account to anticipate the tax levy  
124 savings due to these vacancies. If the Administration Committee determines it necessary  
125 during the fiscal to execute vacancy dollar sweeps, then when a vacancy occurs, the  
126 department with the vacancy will assist the Finance Director to determine the amount of  
127 vacancy dollars available, taking into consideration any additional costs that may be  
128 incurred or any reduced revenues due to the vacancy. Subsequent to the determination  
129 of the vacancy dollars available in a departmental budget, a transfer of available monies  
130 from the departmental budget with the vacancy to the account created by the Finance and  
131 Insurance Administration Committee shall occur. Vacancies that occur in the Solid Waste  
132 Department or nonmanagement positions of the Highway Department will not be included  
133 in this process as the positions are directly supported by fees.  
134

135 Approved for presentation to the County Board by the Administration Committee this 10<sup>th</sup>  
136 day of April , 2023.  
137

138 Consent Agenda Item:  YES  NO  
139

140 Vote Required: Majority =  2/3 Majority = \_\_\_\_\_ 3/4 Majority = \_\_\_\_\_  
141 \_\_\_\_\_  
142

143 The County Board has the legal authority to adopt: Yes  No \_\_\_\_\_ as  
144 reviewed by the Corporation Counsel, \_\_\_\_\_, Date:  
145 4.10.23  
146

147  
148 Offered and passage moved by:

149 [Signature]  
Supervisor

150 [Signature]  
Supervisor

151 [Signature]  
152 Supervisor  
153

154  
155  
156  
157  
158  
159  
160  
161  
162  
163  
164  
165  
166  
167  
168  
169  
170  
171  
172  
173  
174  
175  
176  
177  
178

\_\_\_\_\_  
Supervisor  
*Tom Kelly*  
\_\_\_\_\_  
Supervisor

- Ayes
- Nays
- Absent
- Abstain
- Enacted

by the County Board of Supervisors this 18<sup>th</sup> day of April, 2023.

\_\_\_\_\_  
Defeated

*Tracy Hartman*  
\_\_\_\_\_  
Tracy Hartman, County Clerk

*Scott Holewinski*  
\_\_\_\_\_  
Scott Holewinski, County Board Chair

**Consent Agenda**

*Timmons/Cushing*

Supervisors	AYE	NAY	ABS	ABSTAIN
Almekinder	X			
Winkler	X			
Cushing	X			
Schultz	X			
Fisher	X			
Rio	X			
Ryden	X			
Kelly	X			
Schreier	X			
Jensen	X			
Timmons	X			
Fried	X			
Sorgel	X			
Newman	X			
Oettinger	X			
Briggs	X			
Harris	X			
Showalter	X			
Condado	X			
Roach	X			
Holewinski	X			
<b>TOTALS</b>	<b>21</b>			
TAGS				

Resolution # 40 – 2023: Offered by the Supervisors of the Land Records Committee to convey excess county lands LR-386-11 to Joseph P. Schachinger and Town of Little Rice.

Resolution # 41 – 2023: Offered by the Supervisors of the Land Records Committee to convey tax foreclosed property PL-458-100 to Jerome M. Hribar.

Resolution # 42 – 2023: Offered by the Supervisors of the Land Records Committee to convey excess county lands PL-145-6 to Amy Ruth Steele.

Resolution # 43 – 2023: Offered by the Supervisors of the Land Records Committee to convey excess county lands MI-2330-5 to Danielle A. Kloes and Bonita L. Kloes-Peters.

Resolution # 44 – 2023: Offered by the Supervisors of the Public Works Committee designating the week of April 17 through April 21, 2023 as Work Zone Awareness Week in Oneida County.

Resolution # 45 – 2023: Offered by the Supervisors of the Administration Committee proclaiming April 2023 at Fair Housing Month.

Resolution # 46 – 2023/Ordinance Amendment # 03 – 2023: Offered by the Supervisors of the Administration Committee to amend Section 3.09 Purchasing of the Oneida County Code to reflect procedural improvements to purchasing and vendor payment processes.

Resolution # 47 – 2023/Ordinance Amendment # 04 – 2023: Offered by the Supervisors of the Administration Committee to amend Section 3.11 Budget Responsibility of the Oneida County Code to enhance budgetary reporting and controls.

Resolution # 48 – 2023: Offered by the Supervisors of the Administration Committee to Return Coronavirus Local Fiscal Recovery Fund (CLFRF) back to Oneida County American Rescue Plan Act (ARPA) Contingency which were previously allocated in Resolution #61-2022 for the purpose of Tourist Rooming House Licensing and Enforcement Infrastructure.