

NOTICE OF COMMITTEE MEETING

COMMITTEE: EXECUTIVE COMMITTEE

PLACE: COMMITTEE ROOM #1 – SECOND FLOOR, ONEIDA COUNTY COURTHOUSE

DATE: THURSDAY, FEBRUARY 27, 2025 **TIME:** 8:30 AM

The Executive Committee consists of a quorum of County Board Supervisors that also sit on the County Facilities Committee and Public Safety Committee, however, those committees will not take any formal action at this meeting. It is possible that a quorum of county board members will be at this meeting to gather information about a subject over which they have decision-making responsibility. This constitutes a meeting of the County Board pursuant to State ex rel Badke v. Greendale Village Board, Wis 2d 553, 494 n.w.2d 408 (1993), and must be noticed as such, although the County Board will not take any formal actions at this meeting. It is also possible that there may be quorums of other County Board Committees present, although those committees will not take any formal action at this meeting.

ALL AGENDA ITEMS ASSUMED TO BE DISCUSSION/DECISION ITEMS

AGENDA:

1. Call to order and Chairperson's announcements.
2. Approve agenda for today's meeting (order of agenda items at Chairperson's discretion).
3. Approve minutes of January 15 and January 29, 2025
4. Public comment
5. Overlap Training – Human Services Director
6. Carryover PTO from Human Service Center – Limited term Employee
7. Family Advantage Health Plan (FAHP) Plan Design
8. Preventative Maintenance Agreement Jail Doors
9. Office Of Management and Budget Guidance - Grants
10. County Credit Card Program Limit Increase
11. County Code Chapter 3 Update
12. Vouchers, reports (including invoices paid, budget to actual) purchase orders, line item transfers and updates:
 - a. LRES
 - Workers Compensation Report
 - Out-of-County travel request for Jenni Lueneburg and Lisa Charbarneau to attend the Spring WACPD Conference, May 1-2, 2025 in Eau Claire, WI
 - b. Finance
 - Audit Update
 - ERP Upgrade Update
 - Investment Policy Update
 - Investment Report
 - Sales Tax by Month
 - c. ITS

- IT Planning update
- Out-of-County Travel for up to 3 ITS Employees to attend the GIPAW Spring Conference, May 28 – 30 in Appleton WI.
- Email: Exchange Hosted vs Office 365

d. Treasurer

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e. County Clerk

13. Public comment

14. Dates and items for future agenda/meetings

15. It is anticipated that the committee will go into closed session pursuant to section 19.85(1)(e) for purposes of deliberating or negotiating the purchasing of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session (Topic: Bug Tussle Facility Use Agreement, Cell Tower Agreement and Loan Agreement and Deputy Association Bargaining) and Section 19.85(1)(c), Wisconsin Stats., “considering employment, promotion, compensation or performance evaluation data of any public employee over which this body has jurisdiction or responsibility” (Topic: Technical Support Compensation, Sheriff Office Administrator Compensation, Telecommunicator compensation). It is anticipated that the Committee will return to Open Session by Roll Call Vote to consider the remainder of the meeting agenda.

16. Announcement of action taken in Closed Session, if such announcement will not undermine the need for the closed session

17. Adjourn

<u>Notice of Posting</u>	<u>Time 8:30 a.m.</u>	<u>Date:02/24/2025</u>	<u>Place: Courthouse Bulletin Board</u>
Billy Fried, Chair	Notice posted by: Tracy Hartman, County Clerk		
<i>Notice posted by chief presiding officer or his/her designee. Additional information on a specific agenda item may be obtained by contacting the person who posted this notice at 715-369-6125.</i>			

<u>News Media Notified via Mail/Fax/Email:</u>	<u>Time: 8:30 a.m.</u>	<u>Date: 02/24/2025</u>	
Northwoods River News	The Lakeland Times	North Star Journal	WPEG
WJFW TV Channel 12	NRG Media	WYCE Radio	
WRJO Radio	Tomahawk Leader	WXPR Radio	

Notice is hereby further given that pursuant to the Americans with Disabilities Act reasonable accommodations will be provided for qualified individuals with disabilities upon request. Please call Tracy Hartman at (715) 369-6125 with specific information on your request allowing adequate time to respond to your request.

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See reverse side of this notice for compliance checklist with the Wisconsin Open Meeting Law.

1. Must be held in a location which is reasonably accessible to the public.

2. Must be open to all members of the public unless the law specifically provides otherwise.

NOTICE REQUIREMENTS:

1. In addition to any requirements set forth below, notice must also be in compliance with any other specific statute.

2. Chief presiding officer or his/her designee must give notice to the official newspaper and to any members of the news media likely to give notice to the public.

MANNER OF NOTICE:

Date, time, place and subject matter, including subject matter to be considered in a closed session, must be provided in a manner and form reasonably likely to apprise members of the public and news media.

TIME FOR NOTICE:

1. Normally, a minimum of 24 hours prior to the commencement of the meeting.

2. No less than 2 hours prior to the meeting if the presiding officer establishes there is good cause that such notice is impossible or impractical.

3. Separate notice for each meeting of the governmental body must be given.

EXEMPTIONS FOR COMMITTEES & SUBUNITS

Legally constituted sub-units of a parent governmental body may conduct a meeting during the recess or immediately after the lawful setting to act or deliberate upon the subject which was the subject of the meeting, provided the presiding officer publicly announces the time, place and subject matter of the sub-unit meeting in advance of the meeting of the parent governmental body.

PROCEDURE FOR GOING INTO CLOSED SESSION:

1. Motion must be made, seconded and carried by roll call majority vote and recorded in the minutes.

2. If motion is carried, chief presiding officer must advise those attending the meeting of the nature of the business to be conducted in the closed session, and the

specific statutory exemption under which the closed session is authorized.

SYNOPSIS OF STATUTORY EXEMPTIONS UNDER WHICH CLOSED SESSIONS ARE PERMITTED:

1. Concerning a case which was the subject of a judicial or quasi-judicial trial before this governmental body Sec. 19.85(1)(a)

2. Considering dismissal, demotion or discipline of any public employee or the investigation of charges against such person and the taking of formal action on any such matter; provided that the person is given actual notice of any evidentiary hearing which may be held prior to final action being taken and of any meeting at which final action is taken. The person under consideration must be advised of his/her right that the evidentiary hearing be held in open session and the notice of the meeting must state the same. Sec. 19.85(1)(b).

3. Considering employment, promotion, compensation or performance evaluation data of any public employee over which this body has jurisdiction or responsibility. Sec. 19.85(1)(c).

4. Considering strategy for crime detection or prevention. Sec. 19.85(1)(d).

5. Deliberating or negotiating the purchase of public properties, the investing of public funds, or conducting other specified public business whenever competitive or bargaining reasons require a closed session. Sec. 19.85(1)(e).

6. Considering financial, medical, social or personal histories or disciplinary data of specific person, preliminary consideration of specific personnel problems or the investigation of specific charges, which, if discussed in public, would likely have a substantial adverse effect on the reputation of the person referred to in such data. Sec. 19.85(1)(f), except where paragraph 2 applies.

7. Conferring with legal counsel concerning strategy to be adopted by the governmental body with respect to litigation in which it is or is likely to become involved. Sec. 19.85(1)(g).

8. Considering a request for advice from any applicable ethics board. Sec. 19.85(1)(h).

PLEASE REFER TO CURRENT STATUTE SECTION 19.85 FOR FULL TEXT

CLOSED SESSION RESTRICTIONS:

1. Must convene in open session before going into closed session.

2. May not convene in open session, then convene in closed session and thereafter reconvene in open session within twelve hours unless proper notice of this sequence was given at the same time and in the same manner as the original open meeting.

3. Final approval or ratification of a collective bargaining agreement may not be given in closed session.

4. No business may be taken up at any closed session except that which relates to matters contained in the chief presiding officer's announcement of the closed session.

5. In order for a meeting to be closed under Section 19.85(1)(f) at least one committee member would have to have actual knowledge of information which he or she reasonably believes would be likely to have a substantial adverse effect upon the reputation involved and there must be a probability that such information would be divulged. Thereafter, only that portion of the meeting where such information would be discussed can be closed. The balance of that agenda item must be held in open session.

BALLOTS, VOTES AND RECORDS:

1. Secret ballot is not permitted except for the election of officers of the body or unless otherwise permitted by specific statutes.

2. Except as permitted above, any member may require that the vote of each member be ascertained and recorded.

3. Motions and roll call votes must be preserved in the record and be available for public inspection.

USE OF RECORDING EQUIPMENT:

The meeting may be recorded, filmed, or photographed, provided that it does not interfere with the conduct of the meeting or the rights of the participants.

LEGAL INTERPRETATION:

1. The Wisconsin Attorney General will give advice concerning the applicability or clarification of the Open Meeting Law upon request.

2. The municipal attorney will give advice concerning the applicability or clarification of the Open Meeting Law upon request.

PENALTY:

Upon conviction, any member of a governmental body who knowingly attends a meeting held in violation of Subchapter IV, Chapter 19, Wisconsin Statutes, or who otherwise violates the said law shall be subject to forfeiture of not less than \$25.00 nor more than \$300.00 for each violation.

Prepared by Oneida County Corporation Counsel Office - 5/16/96

EXECUTIVE COMMITTEE
JANUARY 15, 2025
Minutes

Committee members present: Chairman Billy Fried; Steven Schreier; Diana Harris; Scott Holewinski; Russ Fisher and Robb Jensen

Absent: Connor Showalter

Call to order: Chairman Fried called the meeting to order at 11:00 a.m. in the County Board Room of the Oneida County Courthouse. The meeting has been properly posted and mailed in accordance with the Wisconsin Open Meeting law and the facility is handicap accessible.

Approve Agenda:

Motion/Second: Schreier/Fisher to approve today's Agenda with the order of items at the Chair's discretion. All "Aye"; Motion carried.

Approve minutes of December 18, 2024:

Motion/Second: Jensen/Schreier to approve the Minutes of December 18, 2024. All "Aye"; Motion carried.

Public Comment: None

Out of State Travel – Solid Waste – Goodhue, MN – Purchase of Yard Jockey: Solid Waste Director Lisa Bauknecht stated they need to purchase a Yard Jockey. Bauknecht explained that this is used to load their trailers. Bauknecht reported that they looked at purchasing one out of their budget, they had found one in Minnesota but it was sold. Bauknecht stated they need out-of-state travel approval so they can act quickly once they find a new one available for purchase. Bauknecht explained that they are looking for approval for two employees to pick it up, a mechanic and an employee to load it.

Motion/Second: Jensen/Harris to approve the out-of-state travel for the purchase of the yard jockey with the cost coming from Solid Waste.

Discussion: Fried explained that this gives them permission to travel out of state. Schreier questioned if this approval was to a specific town. Bauknecht stated no, because they do not know where they will need to travel to when they find one for purchase.

Vote on Motion: All "Aye"; Motion passes.

Ehlers Human Service Center Close-Out Proposal: Finance Director Tina Smigielski stated they have been meeting and trying to resolve the ownership of these two facilities. Smigielski explained that Kyle from Ehlers is on Zoom and has come up with some proposals that we can make to the other counties regarding these facilities. Kyle Sawyer Fiscal Consultant for Ehlers gave some background regarding his professional experience. Sawyer went over the costs they would be analyzing to create these proposals. Sawyer noted that they are looking at a 10-year plan and they can formulate a plan that includes the other two participating counties. Sawyer stated that they will need to look at what assets will remain. Smigielski stated that this is specific to the facilities, not operating costs or cost of the services provided. Smigielski noted that this will provide different scenarios. Holewinski stated that the other two counties were interested in being involved in this process, he did feel that the other counties would be paying a share of this cost. Smigielski explained

that Ehlers is our provider, if the other counties participate they would need to contract also with Ehlers. Smigielski noted that this is our study to present to the other counties. Jensen questioned if this is committing us to this building and what are the long-term options for this building. Smigielski stated that the building is titled in Oneida County's name but the ownership is not clear and this does not commit us to anything. Fried stated that the concern is that they are doing this fast. Sawyer stated that they intend to work through this quickly and the closeout will not be completed for several months. Fried questioned if we will get an opinion on what the other counties have put into these buildings. Sawyer stated that would be considered, but they will not be doing a 10-15 year lookback as to what each county has put into this. Sawyer reported that they will look at the residual assets. Holewinski noted that we are dealing with two other counties and we want to be fair. Holewinski stated that if work on the buildings is completed, they are to keep a list of what is done and updated with the costs. Holewinski stated that those costs would all be taken into account.

Motion/Second: Jensen/Schreier to authorize the County Board Chair to execute the attached Ehlers proposal to serve as a Statement of Work, and further authorize staff to provide any and all necessary materials to Ehlers to conduct their analysis to be funded through the 2025 budget. All "Aye"; Motion passes.

Audit – Oneida County and Human Service Center: Smigielski stated that there is a contract with Sikich. Smigielski explained that there needs to be an authorized person to sign attesting that all is accurate and there is no person left from the Human Service Center to execute that document. Smigielski noted that the other two counties are aware of this. Smigielski stated that executing this is very serious and the auditor has asked Smigielski to attest. Smigielski noted that she is authorized to do this. Smigielski explained that attesting will place her as the lead in this audit and that she will be overseeing it. Smigielski noted that the other two counties are comfortable with this. Smigielski stated that she would get it done as time allows, explaining that there is a new payroll system being implemented and the Oneida County Audit. Smigielski noted that this would be the same partner that is doing the Oneida County Audit. Smigielski explained that she is a CPA and this is what she does, she just wanted to be transparent and noted that she takes this seriously. Smigielski reported that is just something that will not be rushed. Schreier stated that this is above and beyond what the Finance Department is being paid for, and questioned if there should be additional compensation to take this on. Schreier stated that there is a concern that there is no written approval from the other counties, noting that we should get something in writing. Smigielski stated that she was not looking for additional compensation. Smigielski explained that there could be an emailed agreement regarding the other County's agreement to Smigielski completing this audit. Smigielski stated that her intent in presenting this was to make them aware. Holewinski noted that she is volunteering for this. Holewinski stated that at the meetings with the other Counties, these items are being written down as they are being decided. Administrative Coordinator/County Clerk Tracy Hartman stated that the other Counties are in agreement with the decisions that are being made. Hartman noted that the intent when this is finalized is to draft one MOU that would list all of the items being discussed. Discussion ensued.

Motion/Second: Fried/Schreier to authorize the Finance Director to sign the Ehlers Audit. All "Aye"; Motion passed.

Resolution to Endorse Bug Tussel Wireless' Application for BEAD Funding for Broadband Expansion in Oneida County: Executive Director of the Oneida County Economic Development Corporation Tony Pharo stated that they have worked with the PSC, they have had several meetings and need to decide which will be the best option. Pharo suggests to move forward with Bug Tussel as they feel that they can do the best for this job. Pharo noted that this is just an endorsement, there is not a bid process. Holewinski questioned if this funding will provide fiber to the house. Pharo

stated that this would provide fiber to the house as long as there is enough BEAD funding. Holewinski questioned if there were additional county dollars that were needed with this Resolution. Pharo stated no there was not. Pharo explained that we do not know how much we will get with this BEAD funding but expect approximately \$25 million.

Motion/Second: Fried/Holewinski to forward the BEAD Grant Resolution on to the County Board. All "Aye"; Motion passes.

Resolution to Reclassify a Full-Time Account Technician position and a Part-Time Billing Clerk Position to Finance Technician Positions within the new Human Service Department effective January 1, 2025: Jensen explained that these position changes have been passed and approved by the Social Services Committee. Human Services Director Mary Rideout stated that there were some changes in positions at the end of last year and noted that these are additional changes. Rideout stated that the Human Service Department is billing Medicaid and Medicare for the services they provide. Rideout noted that currently there is 1.5 of an employee that does this billing and explained that these duties will increase. Rideout explained that this is an important part of their revenue stream. Rideout stated that this position does not have a backup and if that position is vacant the revenue stops. Rideout stated that this Finance position was paid less in that department and due to the complexity of billing she is requesting a re-class. Rideout noted that currently there is someone who is very skilled in that position. Rideout noted that this is an increase of \$7000, but is not asking for additional funding. Rideout stated that they should be able to cover these costs as the additional cost will be covered by the billing. Jensen stated that it is not 100% that this will be covered but projects that the revenue stream will be increased. Rideout noted that this request is reclassifying this position. Fried stated that he would like to see how things go with the implementation of this newly created department first before approving this. Rideout stated that they do have a contract with other counties to provide these services and those counties are paying Oneida County for the services provided. Rideout stated that the contracts were approved at the Social Services budget. Schreier stated he feels this adjustment is of value to our county as well as the counties we have a contract with. Rideout stated the majority of this is Medicaid funding and the majority of the people served are low-income. Rideout explained that the positions will be reevaluated as this is true for all positions in the department.

Motion/Second: Holewinski/Schreier to approve the Resolution and forward it to the County Board as a regular Agenda item. All "Aye"; Motion carried.

Discussion: Discussion ensued regarding Agenda topics. Clarification that the prior motions were to be placed as Consent Agenda items with the exception of the Motion just approved.

Resolution to create a full time Economic Support Specialist: Rideout stated that it was determined that they need to add staff in order to serve the people of our county. Rideout stated that we serve all 4 counties in the IM Central Consortium and they have decided that they need to add 3 more positions. Rideout explained that Langlade and Portage are also needing to add positions. Rideout stated that these are fully funded. Rideout stated that 50% is Federal and 50% is funded from the State. Rideout explained that any cost would be minimal and noted that they operate as a Consortium but we would independently hire the position.

Motion/Second: Fried/Jensen to forward the Resolution to create a full-time Economic Support Specialist and forward it on to the County Board.

Discussion: Smigielski stated that this may require a supplemental appropriation as this is changing the head count for the County. Smigielski stated that Corporation Counsel should take a look at this. Jensen explained that if this Resolution passes, an additional Resolution can be brought forward as a

single supervisor to address the change in head count. Hartman stated that this will actually change the budget so this should go back to the original body to approve.

Vote on Motion: All "Aye"; Motion passes.

Resolution to add a full time Substance Use Disorder Counselor position: Rideout explained that this position was at the Human Services Center providing a Substance Use Counselor. Rideout stated that the intent for the person with substance use problems is to get treatment as opposed to going through the court process. Rideout explained that OWI Court has stopped as there was not a provider. Rideout stated the funding for this position would be through insurance billing and the Department of Corrections grant. Rideout noted that there will be no levy funding for this position. Rideout explained that there will be better services provided with the addition of this position. Holewinski questioned that normally the wording on the Resolution states that if the funding goes away that the position goes away. Rideout stated that the wording should be added to this Resolution.

Motion/Second: Jensen/Holewinski to approve the Resolution to add a full-time Substance Use Disorder Counselor position with the language updated and forward to the County Board for consideration.

Discussion: Schreier stated that the CJCC also stated this was a priority.

Vote on Motion: All "Aye", Motion passes.

Resolution to add a full time Children's Long Term Support and Service Coordinator position: Rideout stated that CLTS will now be administered by the Human Service Department. Rideout stated that this is a contract with the state of Wisconsin and they are required to service everyone that applies. Rideout noted that this is 100% funded and is a benefit for the community. Rideout stated that she recommends this additional position and at this time there is not a waitlist for this program. Rideout noted that if they have a waitlist and are not taking action to eliminate the waitlist, the State can reduce funding. Discussion that the wording should also be added to this Resolution to state when the funding ends, the position ends.

Motion/Second: Fried/Schreier to amend the Resolution to add the additional wording and to approve the Resolution and forward it on to the County Board for consideration. All "Aye"; Motion carried.

Koinonia Rent Discussion: Postponed

Motion/Second: Fried/Schreier to postpone the Koinonia Rent Discussion. All "Aye"; Motion carried.

Break called at 12:25 p.m.

Return from break at 12:34 p.m.

Resolution to Amend the 2025 Budget to Add Funding for the Capital Improvement Fund – Fire Suppression System:

Huber stated that the bids came in at approximately \$76000 over what the CIP was listed. Huber noted that the system is not broke at this time. Huber stated that they are bringing this forward and the Committee needs to make a decision if they want to replace it or wait. Holewinski questioned why it came in so much higher. Huber explained that they did not have an estimate so they doubled the last Fire Suppression project to get an estimated number. Holewinski stated they should fix it now. Huber reported that there was only one bidder on this project. Jensen stated that we need to get better at getting a better estimate. Jensen stated that he agrees as this is not something they should

wait on. Fisher explained that there are computers and dispatch in this location. Fried expressed concern that there is a CIP process to identify projects and the price has now increased. Fried noted that he is against this. Schreier questioned how this could be funded and to maybe pull a different CIP project from the list. Assistant Facilities Director Lindsey Kennedy stated that they have pulled the Water Tower CIP for \$156,000 so that would free up some money. Smigielski stated they could modify the Resolution to reduce the CIP project amounts. Smigielski explained that CIP projects are a multi-year funding structure. Schreier proposed postponing the Water Tower project and bringing it back in 2026. Holewinski stated that they should approve this project. Schreier expressed concern that we are only into January a couple of weeks and we are modifying the budget. Jensen presented that maybe we should rebid this project. Kennedy explained that three different companies were interested in this project but this project is so specialized that she does not feel many contractors are willing to do the job. Fried stated that if we are looking at adding additional funding and reorganizing CIP priorities it should be done through the CIP process. Fried stated that we need to look at options. Huber clarified that this is the server room that houses the computers behind dispatch. Huber explained that this system removes the oxygen from the room so that the equipment does not get ruined. Discussion regarding the cost of replacing the equipment if the system fails.

Motion/Second: Schreier/Fisher to approve the Resolution to amend the 2025 Budget to add funding for the Capital Improvement Fund – Fire Suppression System and forward it on to the County Board.

Roll Call Vote on Motion: 2 Nay, Fried, Jensen; 4 Aye; 1 Absent, Showalter

Motion: Passes

Vouchers, reports (including invoices paid, budget to actual) purchase orders, line item transfers and updates:

a. LRES -

- 2025 WPELRA WI Public Employer Labor Relations Association) Annual Training Conference – Lisa Charbarneau and Jennifer Lueneburg – January 30 and 31st – Madison Concourse Hotel - Charbarneau stated that her budget to actual for December is in the packet, she is still working on line item transfers to balance out the end of year. Charbarneau stated that this is an annual meeting and this training does a lot of different sessions. Charbarneau explained that they split the trainings and then share the information. Charbarneau noted that this is in her budget. Charbarneau went over some of the transfers in her budget.

Motion/Second: Fried/Holewinski to approve the 2025 WPELRA WI Public Employer Labor Relations Association) Annual Training Conference for out-of-county travel for two Oneida County Employees for the dates of January 30 and 31st. All “Aye”; Motion passes.

b. Finance -

- Sales Tax by Month – Smigielski stated that the Sales Tax report was included in the packet and for 2024 they ended below budget by 1%. Smigielski went over the invoices paid.

c. ITS -

- IT Planning update – Rhodes went over his budget to actual and noted that they are almost done with 2024. Rhodes reported that payments going out were all to be

expected. Rhodes went over some of his carry-over budgeted items for hardware and software maintenance. Rhodes noted that there is a firewall project coming up in the first quarter of 2025 and phones project in the second quarter. Rhodes stated that he just became aware that the fiber will not be in place at the HSC Building in time to forego placing a firewall there. Rhodes noted that the firewall project will need to be completed first. Rhodes went over current projects. Rhodes stated that the first payroll was completed and most of the calls received were about setting up accounts. Smigielski explained that there are humans processing the changes and they are dealing with them as they get them. Smigielski noted that some of the direct deposit information did not transfer over. Smigielski stated that an email was sent out for everyone to check their direct deposit. Rhodes discussed the Redundant/Failover/Load Balancing Fiber internet line project. Rhodes stated that they have been talking with Bug Tussel and they need to have the dark fiber installed. Rhodes noted that they are waiting on the dark fiber until the dirt thaws as it is frozen at this time. Rhodes went over some of the remainder projects they are working on. Rhodes reported that the HSC migration is going as good as can be expected. Rhodes explained that they are planning on transitioning in June but may need to go month to month. Rhodes gave an update on the jail access system stating that the hardware needs to be fixed first. Holewinski expressed concern that the Sheriff needs to be involved in this project and approval of implementation of the solution. Rhodes agreed stating they would not implement something that the department did not want. Discussion regarding the firewall and phone system projects. Rhodes reported that they are down two positions at this time.

- d. Treasurer – Treasurer Tara Ostermann went over her budget to actual. Ostermann stated that she needs her mileage approved for the quarterly bank deposits.

Motion/Second: Fried/Schreier to approve the Oneida County employee mileage reimbursement form for a total of \$130 for bank deposits. All “Aye”, Motion passes.

- e. County Clerk – Hartman stated that she paid some invoices for 2025 for Wisconsin Counties Association Fees and insurance in 2024, so it looks that it was double paid. Hartman noted that most of these bills will be re-allocated to the correct year of 2025.

Public comment: None

Dates and items for future agenda/meetings:

The next Executive Meeting was set for January 29th at 8:30 a.m. Fried noted that there may be an issue with the February meetings, this may be moved to February 4th but is yet to be determined. There will not be a February 12th meeting but there will be the February 26th meeting. Future agenda items; CIP projects, County Code updates, Human Service Center transition update, Supervisor evaluations.

Adjournment:

Fried adjourned the meeting at 1:25 p.m.

EXECUTIVE COMMITTEE
JANUARY 29, 2025
Minutes

Committee members present: Chairman Billy Fried; Steven Schreier; Scott Holewinski; Russ Fisher and Connor Showalter

Absent: Robb Jensen, Diana Harris

Call to order: Chairman Fried called the meeting to order at 8:30 a.m. in the County Board Room of the Oneida County Courthouse. The meeting has been properly posted and mailed in accordance with the Wisconsin Open Meeting law and the facility is handicap accessible.

Approve Agenda:

Motion/Second: Schreier/Showalter to approve today's Agenda with the order of items at the Chair's discretion. All "Aye"; Motion carried.

Public comment: None

2025 Humane Society Contract: Fried explained that there are no changes from the past annual contract. Administrative Coordinator/County Clerk Tracy Hartman stated that there are discussions being held regarding a potential three-year contract in the future but that is still in process. Hartman reported that the amount has not changed from last year. Discussion regarding the past changes in funding to the Humane Society.

Motion/Second: Fried /Fisher to approve the 2025 Human Society Contract as presented. All "Aye"; Motion passes.

Resolution to update the Resolution format: Hartman stated that at the January County Board meeting there was concern expressed with who voted on what and who is signing the Resolutions. Hartman explained that she has updated the Resolution formatting, and per County Code any changes to the format have to be approved by the County Board. Discussion regarding the format and adding a box for abstention.

Motion/Second: Fried/Schreier to approve the updated format for Resolutions as amended per discussion to add a box for abstention and to forward it on to the County Board as a Consent Agenda item. All "Aye"; Motion passes.

Act 10 Update: Charbarneau stated that the Wisconsin Courts came out with a decision that parts of Act 10 were unconstitutional. Charbarneau explained that some Counties got together and filed a lawsuit and asked for a stay in the matter. Charbarneau reported that the stay was granted with no expiration date listed. Charbarneau noted that the WCA is working with the Counties that filed law suits. Charbarneau explained that there are many things in question at this time. Fried questioned what affect this could have on the County. Charbarneau explained that prior to Act 10 the Counties paid all of the WRS retirement, one of the changes after Act 10 was that the employee would pay a portion of the WRS retirement. Charbarneau noted that overtime was also calculated differently. Charbarneau reported that those were the biggest changes and putting those back into place would take some doing. Showalter expressed concern that if this is adjusted retroactively, that this would

bankrupt most Counties in the State. Fried asked Charbarneau to update the Committee as needed in the future.

OMB Pause on Federal Grants: Fried explained that this is a change that came down from the Federal Government and was an emergency amendment to the Agenda as it was important enough to discuss. Smigielski gave an overview as to how this potentially may affect the County. Smigielski stated that there was an Executive Order to temporarily freeze some Federally Funded programs. Smigielski noted that agencies have until February 7th to review the specifically listed programs. Smigielski stated that it would be appropriate to have Corporation Counsel work with the impacted departments and the County Coordinator on this. Smigielski explained that some of this is speculative and we do not want to create a panic. Smigielski suggested that there should be a status report to the County Board on February 18th. Smigielski noted that if there is any action that is required then that should come back to this Committee in March. Smigielski reported that there was approximately \$10 to \$11 Million in Federal funding to the County last year. Public Health Director Linda Conlon stated that they are getting information from different sources. Conlon reported that sites were down. Conlon noted that they are about 60% grant funded with some being Federal or pass-through funding. Conlon reported that WIC, SNAP, Food Stamps, TANF are not affected. Conlon stated that they are not panicking but they need to look at potential scenarios. Human Service Director Mary Rideout stated that there is only one direct Federal Grant through the ADRC and the majority are Federal pass-through funding. Rideout explained that Foodshare, SNAP and Medical Assistance will not stop. Rideout stated that benefits will continue until they are told otherwise. Highway Commissioner Alex Hegeman stated this would affect all of the STP and local bridge projects as that is Federal Funding. Hegeman explained that is all Federal pass-through funding from the State DOT. Hegeman stated that he is not worried at this time for his department. Schreier questioned if the Order differentiated between pass-through or direct funding, the Order is subject to interpretation. Smigielski clarified that the February 7th deadline is the Federal Agencies review, that is when the Federal Agencies Review is due to the Federal Office of Management and Budget. Smigielski noted that we do not have a lot of direct Federal Funding as a County but she does not feel it matters whether it is direct funding or pass-through funding. Smigielski explained that once the analysis at the Federal level is complete we should have more information. Fisher stated that the NACO (National Association of Counties) is doing a webinar today. Fried questioned if the funding is being halted until the determination is made. Conlon clarified that the stay is for the Order, a Federal Judge determined that the Order is not going into effect until February 3rd. Conlon explained that there is a hearing scheduled on February 3rd and they could determine that the stay could go longer. Smigielski stated that she interprets this as a pause to determine if the Federal programming is continuing as opposed to a stop. Smigielski noted that this is just speculation at this point. Rideout explained that they are waiting to hear from the State to determine if they are going to get the Federal Reimbursement to pay the Counties. Smigielski noted that Federal Funding is being tracked already at the County level. Smigielski feels that one department should compile all of the Federal Funding and compile a report to present to either the Executive Committee or County Board. Smigielski explained that this should also differentiate between what is statutorily required and what is not. Smigielski again noted that all of the Departments that receive Federal and State funding are already tracking it. Smigielski noted that last year a lot of the Federal funding was ARPA and that was already dispersed. Smigielski feels that one report would be helpful. Conlon explained that a lot of their grants are not mandated such as Substance Use Grants. Fried stated that he does not want this committee to take action at this time. Fried stated he recommends the Administrative Coordinator create a work group to work on this and bring back a presentation at the end of February. Discussion regarding the timeline.

Public comment: None

Dates and items for future agenda/meetings: There will not be a meeting on February 12th. The next meeting date was set for February 27th at 8:30 a.m. March meetings were set for March 12th and 26th.

Adjournment:

Fried adjourned the meeting at 9:18 a.m.

DRAFT

STRONGHOLD INDUSTRIES

2000 Oakes Rd. - Racine, WI 53406
Phone: (262) 886-1077 Fax: (262) 886-6072

Preventative Maintenance Agreement

Agreement made this ____ day of _____ in the year of 2025.

Between: Stronghold Industries, Inc.
2000 Oakes Rd.
Racine, WI 53406

And: Oneida County Jail
(hereinafter referred to as The Institution)

Both parties agree as set forth below in this Agreement:

Stronghold Industries (hereinafter referred to as Stronghold) is retained by The Institution for the maintenance and service of The Institution's security locks and sliding door devices as referenced in Attachment A; which by reference is hereby made part of this Agreement. All services under this Agreement will be performed during normal working hours of Stronghold's normal working days; except as specifically outlined elsewhere in this Agreement. It is agreed that Stronghold will take reasonable care and precautions in the performance of its work, and that The Institution will maintain all necessary and required Insurance coverage to protect itself against damage or injury to persons or property. Stronghold will maintain Workmen's Compensation Insurance for its own employees only.

Point of Contact

Both The Institution and Stronghold will designate a primary contact and service coordinator for this Agreement. Said individuals will be the single point of contact, and will coordinate all communication, correspondence, and approve work authorizations in accordance with this Agreement (reference Attachment B). These individuals will have full authority to make decisions, commitments, and agreements on behalf of their respective employers.

Stronghold shall provide to The Institution a phone number, by which the Stronghold contact can be reached. As of the date of this Agreement, this phone number is: (262) 886-1077 (for calls made during the regular business hours of Monday through Friday, 8:00 a.m. to 5:00 p.m., Central Standard Time)

Work Access

The Institution agrees to provide free access to the systems and equipment to be maintained, and to provide the necessary equipment to reach inaccessible equipment and peripheral devices (e.g. scaffolding, man lifts, etc.).

Scope of Work

Attachment A, attached and made a part of this Agreement, delineates the equipment covered under this Agreement. Stronghold will maintain this equipment in good working order consistent with the highest standards of workmanship. Stronghold will perform annual routine maintenance, in accordance with the following definitions and descriptions of service.

Routine / Preventative Maintenance

As part of this service Agreement, Stronghold will perform an annual routine on-site check of the detention swing door locks and sliding door devices. The Institution shall maintain a detailed maintenance and incident log (reference Attachment C) of all system malfunctions and/or incidents to be used for problem tracking and review during these visits. The Institution shall forward a copy of the incident logs, for the previous period, to Stronghold for review and preliminary disposition two (2) weeks prior to the scheduled visit. The routine and preventative maintenance check will be conducted to the equipment identified in Attachment A and will include those activities delineated in the Attachment.

Pricing and Payment Terms

The Institution shall pay to Stronghold the total base price of Twenty-Four Thousand Dollars (\$24,000.00) per year for the preventative maintenance service. If material repair parts are required to repair a lock or device, we will invoice all costs associated with providing the repair parts at cost plus fifteen percent (15%) for overhead and profit. All expenditures that are required to return or maintain the locks and/or devices in good working order, which are not inclusive in the base price services of this Agreement, shall require authorization from The Institution prior to proceeding.

The Institution shall make payment to Stronghold for the yearly maintenance of the locks and sliding door devices within 30 days after completion of our work. All other costs associated with work performed in accordance with this Agreement will be billed for separately and The Institution agrees to make payment of such Invoices within thirty (30) days of the date of the Invoice. Stronghold reserves its rights to refuse service or cancel this Agreement at any time that payments become delinquent.

Liability and Indemnification

Stronghold shall not be responsible for failure to render service due to causes beyond its control including but not limited to lack of payment, work stoppages, fires, civil disobedience's, riots, rebellions, act of God and other similar occurrences where the safety of personnel cannot be maintained. The Institution agrees to indemnify and hold Stronghold harmless from any and all claims, demands, damages, actions, or costs, result from Stronghold's sole negligence. In no case will Stronghold be liable for claims, demands, damages, actions, etc., which exceed the value to date of payments actually received by Stronghold; and The Institution specifically waives all rights to assert such claims, demands, damages, actions, etc., against Stronghold for any value in excess of said amount.

Termination

Both The Institution and Stronghold reserve the right to terminate their obligations under this Agreement without liability to the other party, provided that the other party terminating the Agreement shall provide the other party thirty (30) days written notice of their intent to terminate the Agreement. In any case, Stronghold will be paid in full for all work performed and costs incurred pursuant to its performance of this Agreement, including all payments associated with the costs of the base price services of this Agreement.

This Agreement, including any referenced Attachments, is the only binding Agreement between Stronghold and The Institution. This Agreement is entered into as of the day and year first written above and constitutes the date of execution.

(Owner)

Stronghold Industries

Print Name and Title

Print Name and Title

Signature

Signature

Date: _____

Date: _____

Attachment A to Preventative Maintenance Agreement Delineation of Equipment Covered by this Agreement

The following services will be provided for ninety (90) detention swing door locks:

- Remove Lock Cover Plates.
- Inspect Internal Lock Components.
- Check Wire Connections.
- Inspect and Adjust Limit Switches Where Needed.
- Check and Lubricate all Moving Lock Parts.
- Inspect Lock Cylinders & Strikes For Foreign Objects.
- Replace Loose Screws On Mounting Hardware.

The following services will be provided for thirty-five (35) detention sliding devices:

- Remove Device Cover Boxes.
- Inspect Internal Device Components.
- Check Wire Connections.
- Inspect and Adjust Limit Switches Where Needed.
- Check and Lubricate all Moving Device Parts.
- Inspect Device Motors.
- Replace Loose Screws on Device Covers.



Oneida County

Finance Department Memorandum

February 17, 2025

TO: Members of the Executive Committee
FROM: Tina Smigielski, CPA, Finance Director
CC: Tracy Hartman, County Clerk & Administrative Coordinator
RE: Associated Bank One Card credit increase request

Background

In 2021 Oneida County joined the Associated Bank One Card Program. This is a corporate (umbrella) credit account, and within that structure individual cards are issued to cardholders. These cards are linked to the County’s information so no personal information (social security number, etc.) is required of the card holder. The card is limited in types of purchases by SIC code and single purchase maximums.

Process

Cardholders are required to sign an agreement (attached), and the Finance Department establishes the card holder account via secure Associated Bank portal. The Finance Department is the authorized administrator and can place any card on hold, cancel, and modify single purchase limits. The Finance Department downloads the statement monthly and processes payment via miViewPoint to Associated Bank to pay off the card in full. Each card holder’s transactions are debited to the Central Purchasing line item of their department. The card holder then submits via miViewPoint journal entry receipts for each transaction which is audited by a member of the Finance Team. This journal entry moves the individual expenses to specific line items within the Department’s budget. Failure to timely submit receipts and / or follow the card holder agreement may result in the termination of the card by the Finance Director.

Card Holders

The current cardholders are listed below, including their single purchase maximums.

LAST NAME	FIRST NAME	DEPT	LIMIT - SINGLE PURCHASE
BEHRLE	BRENDA	CLERK OF COURTS	\$ 1,500.00

CHARBARNEAU	LISA	LRES	\$ 4,000.00
CHAVEZ	HEIDI	HUMAN SERVICES	\$ 3,000.00
CHIAMULERA	SARA	LAND INFORMATION	\$ 1,500.00
CONLON	LINDA	PUBLIC HEALTH	\$ 1,500.00
FUGLE	MICHAEL	CORPORATION COUNSEL	\$ 1,500.00
GOTTSACKER	JOEL	HUMAN SERVICES	\$ 2,500.00
HARTMAN	TRACY	COUNTY CLERK	\$ 5,000.00
HEGEMAN	ALEXANDER	HIGHWAY	\$ 1,500.00
JAVENKOSKI	TAMMY	VETERANS	\$ 5,000.00
JOHNSON	LUCAS	MEDICAL EXAMINER	\$ 1,500.00
JOLIN	LISA	SOLID WASTE	\$ 1,500.00
KENNEDY	LINDSEY	BUILDINGS & GROUNDS	\$ 10,000.00
KOSTER	TAISHA	LRES	\$ 1,500.00
LUENEBURG	JENNIFER	LRES	\$ 1,500.00
MCGESHICK	KATHERINE	PUBLIC HEALTH	\$ 7,600.00
PFEIFER,	JILLIAN	DISTRICT ATTORNEY	\$ 1,500.00
RHODES	JASON	INFO TECHNOLOGY	\$ 20,000.00
SADAUSKAS	MICHELE	LAND CONSERVATION	\$ 1,500.00
TISCHENDORF	TANYA	FORESTRY	\$ 1,500.00
YOUNG,	JESSICA	UW EXTENSION	\$ 1,500.00

Spending Limits

The Master Account for the County has a statement limit of \$37,500. During 2024 the average countywide monthly charges were just under \$16 thousand. During January and February of this year the countywide monthly charges were \$33 thousand and \$41 thousand respectively. I did request a temporary (5-day) credit increase to \$42,500 to allow IT renewals to be completed. Increased use of the cards is expected to continue now that the County has added the Human Services Department, and technology vendors are moving to credit card or ACH payment only.

Next Steps

Associated Bank has indicated that the County may request a permanent statement increase to avoid card declination going forward. I respectfully request permission from the Executive Committee to apply for a credit increase of \$12,500 to a new statement maximum of \$50,000. Thank you.

Attachment

Cardholder Implementation Form and Employee Usage Agreement

Your participation in the Oneida County Credit Card (hereinafter 'card') is a convenience that carries responsibilities. Although the card is issued in your name, it is Oneida County (hereinafter 'county') property and is to be used within a prudent, professional judgment standard. Your signature below verifies that you understand the card guidelines, agree to comply with them, to be bound by the terms and conditions as outlined below, and by Board policy, administrative procedures, and Finance Department procedures regarding the use of the card. Furthermore, the signature of your supervisor verifies that they take responsibility for the issuance of a card to you as their subordinate, and assume oversight of the card issued in your name.

1. The card is provided to county employees based on their need to purchase business related goods and services. A card may be revoked at any time based on change of assignment or location. The card is not an entitlement nor reflective of title or position.
2. The card is for county business related purchases only. The card shall not be used for personal or for any other non-county purposes whatsoever. All charges placed on the card must follow the county purchasing and/or travel, reimbursement rules and regulations.
3. Improper use of the card can be considered misappropriation of county funds which may result in disciplinary action, up to and including termination of employment.
4. You are the only person entitled to use the card and are responsible for all charges made against the card.
5. Honest inconsequential improper use of the card that is brought to the attention of the Finance Director and quickly remedied will not be considered misappropriation of County funds, but may result in temporary suspension of card usage and/or disciplinary action. All charges are billed and paid directly by the county. Personal payments to the account are prohibited. If personal charges are placed onto the card, the employee will repay the county with 1 business day of notification.
6. Cardholders are expected to comply with internal control procedures in order to protect county assets. This includes keeping receipts, reconciling card monthly statements and following proper card security measures.
7. Cardholders are responsible for reconciling their card monthly statement and resolving any discrepancies by contacting the supplier first, then the bank, and finally the Finance Department.
8. A lost or stolen card should be reported immediately by telephone to Cardholder Customer Service at (877) 887-9260 and the Finance Department at (715) 369-6145.

Page Two

9. A cardholder must immediately surrender the card upon termination of employment (i.e. retirement or voluntary/involuntary termination). At this point, no further use of the card or account is authorized.

10. ALL transactions processed on a county card are subject to examination by internal and external auditors.

11. For security purposes, and to establish an on-line profile, the following information must be provided for each cardholder, kindly complete this section:

Full legal name

Work Phone #

Work Email

12. Default limits for transaction dollar amount are set to \$1,500 per transaction. Certain merchant code are prohibited by the nature of the program as well (i.e. jewelry stores, tobacco shops). Exceptions to the standard limits must be requested, in writing, by the Department Head, and approved by the Finance Director prior to being authorized. Such memorandum will become an addendum to this usage agreement.

Cardholder Signature:

Date:

Print name:

Supervisor Signature:

Date:

Print name:

[HISTORY: Adopted by the Board of Supervisors of Oneida County by Ord. No. 53-2003. Amendments noted where applicable.]

§ 3.01. Audits.

The ~~Finance and Insurance Committee~~ Executive Committee shall contract for an annual independent audit of the County financial statements in accordance with generally accepted auditing standards and the standards applicable to financial audits in Governmental Auditing Standards issued by the Comptroller General of the United States.

§ 3.04. Insurance.

- (1) Coverage. The County shall carry fire and extended coverage insurance on all improved properties to which the County holds title.
- (2) Insurance Claim Procedure. Whenever property of the County is damaged or destroyed or the County otherwise suffers damage so as to warrant an insurance claim on behalf of the County, the ~~Finance and Insurance Committee~~ Administrative Coordinator shall, in a timely manner, refer the loss to the appropriate contracted claims administrator.
- (3) Loss Over \$500. Whenever a loss to property appears to exceed \$500, the ~~Finance and Insurance Committee~~ Executive Committee shall request the Corporation Counsel to study the case and shall obtain his written opinion before a settlement is reached.
- (4) Loss Over \$2,000. Whenever a loss exceeds a value of \$2,000, County Board action shall be required before a binding settlement may be reached.
- (5) Personal Injuries. Whenever a County employee sustains personal injury during the course of his/her employment, the County Highway Commissioner, for all Highway employees, or the department head or his/her designee for all other employees, shall prepare and file with the appropriate agency, timely reports on such injury as are necessary and/or required.
- (6) Insurance Coverage by Others.
 - (a) All contractors, vendors and service providers for the design, engineering, construction, remodeling, improvement, maintenance or repair of any County public work, building or real property shall be required to maintain insurance coverage as set by the ~~Finance and Insurance Committee~~ Committee of Jurisdiction pursuant to § 2.36(5). Certificates of insurance shall be required.
 - (b) In all other instances, the ~~Finance and Insurance Committee~~ Executive Committee or the committee of jurisdiction, with the approval of the ~~Finance and Insurance Committee~~ Executive Committee, may require a contractor, vendor or service provider to maintain insurance coverage as set by the ~~Finance and Insurance Committee~~ Executive Committee pursuant to § 2.36(5). In such instances, certificates of insurance shall be required.
 - (c) Workers compensation shall be required of providers of service that do not meet the definition of an independent contractor as described in § 102.07(8)(b), Wis. Stats. In such instances, the providers shall have the proprietor/partners/executive officers included in the coverage and certificates of insurance shall be required. Exceptions to the foregoing shall be subject to review and approved by the County's insurance consultant and the ~~Finance and Insurance Committee~~ Executive Committee.

§ 3.05. Petty Cash/Change Funds. [Amended 4-20-2021 by Res. No. 47-2021, effective 5-7-2021; 6-15-2021 by Res. No. 71-2021, effective 7-2-2021]

- (1) The following departments may maintain the following petty cash/change funds. These amounts may be decreased and/or closed administratively at the request of the department via memorandum to the Finance Director and report to the ~~Administration-Executive Committee~~. Establishment of a new fund, or to increase the balance of a fund, requires recommendation by the Finance Director and approval of the ~~Administration-Executive~~ Committee.
- (a) County Clerk's Office: \$100.
 - (b) Law Enforcement: ~~\$200~~ \$300.
 - (c) Treasurer: \$200.
 - (d) Highway Department: \$100.
 - (e) Landfill Scale Office: \$700.
 - (f) Planning and Zoning Office: \$100.
 - (g) Public Health: ~~\$100~~ \$335
 - (h) Building and Grounds: \$100.
 - (i) Department on Aging: ~~\$150~~ \$75
 - (j) ~~Mailbox Library~~ Human Services: \$100.
 - (k) ~~Emergency Management~~ UW Extension: \$100.
 - (l) Land Information: \$20.
- (2) Procedures.
- (a) A change fund is only to be used to have sufficient coin and currency on-hand to process customer payments, and is not permitted to be used as a petty cash account.
 - (b) A petty cash fund can be used to reimburse employees for out-of-pocket expenditures limited to \$50 or less.
 - 1. Expenditures of petty cash funds are for County business only.
 - 2. No single purchase shall be subdivided into multiple petty cash purchases.
 - 3. No petty cash disbursements are permitted to vendors for invoices where a check request, purchase requisition, or purchase order would dictate normal processing and payment via accounts payable.
 - (c) Use of change funds or petty cash funds for cashing checks, personal purposes, or personal borrowing (IOUs) is prohibited.
 - (d) Change fund and petty cash accounts are subject to audit by the Finance Department without notice but in no case less often than annually.
 - (e) Change fund and petty cash accounts must be secured at all times. The director of the department maintaining the funds is responsible to appoint a custodian, who is to monitor its

use and replenishment. A custodian may not appoint or approve himself.

§ 3.06. County Aid for Culverts. [Amended 1-15-2019 by Res. No. 8-2019, effective 2-7-2019]

No town shall receive County aid for construction of a culvert under § 82.08, Wis. Stats., unless the diameter of the culvert is at least 36 inches.

§ 3.07. Expenditure of Highway Funds.

Since the various highway construction and maintenance activities are continuous from year to year and the exact cost of any work cannot be known at the time of making the appropriation therefore, the County Highway Public Works Committee may use any balance remaining in any appropriation for a specific highway improvement, after the same has been completed, to make up any deficits that may occur in any other improvement which is part of the same item in the County budget for which provision has been made. Any balance remaining at the end of the year in any highway fund shall remain and be available for the same purpose in the ensuing year.

§ 3.08. Advance of Highway Funds.

Pursuant to § 84.03, Wis. Stats., the County Highway Public Works Committee may, on behalf of the County, petition the State Highway Commission to advance such sums as may be required and are not otherwise available for previously authorized or additional needed highway construction improvements in the County with the understanding that the amounts advanced will be deducted from future State allotments for State trunk highway construction under § 84.03, Wis. Stats., and remaining unallocated funds in reserve.

§ 3.09. Purchasing. [Amended by Res. No. 148-2004; Ord. No. 39-2007; Res. No. 34-2013; Res. No. 72-2017; Res. No. 63-2018; Res. No. 92-2018]

(1) General Provisions. [Amended 4-18-2023 by Res. No. 46-2023, effective 4-28-2023]

- (a) The purpose of this procedure is to ensure the County's funds are appropriately spent in the most-cost-effective manner and that the purchase has been approved by the required administrative hierarchy.
- (b) The County will not enter into any procurement contracts or commitments with a suspended or debarred vendor or business.
- (c) Purchases of supplies, materials, equipment or nonprofessional services by County departments and committees, except highway purchases, which are covered by Subsection (2), shall be in conformity with prior budgetary approval for such expenditures by the County Board. If such purchases have been anticipated and are specifically itemized in the departmental budget, no additional County Board approval is necessary, and the committee of jurisdiction may authorize the purchase. If such purchases have been anticipated and are funded from continuing appropriations, funds carried forward from a prior fiscal year budget, no additional County Board approval is necessary, and the committee of jurisdiction may authorize the purchase.
- (d) If such purchases have not been anticipated and have not been specifically itemized in the departmental budget or are not specifically funded from continuing appropriations, prior approval of the committee of jurisdiction shall be required if the anticipated purchase price does not exceed \$25,000. Upon obtaining such approval, the committee of jurisdiction may authorize the purchase.

- (e) If the purchase has not been anticipated and has not been specifically itemized in the departmental budget, or is not specifically funded from continuing appropriations, prior approval of the County Board shall be required for purchases which are anticipated to cost in excess of \$25,000 through a separate resolution.
- (f) The Office of the Oneida County Sheriff may authorize purchases that do not exceed the Sheriff's Office annual budget and continuing appropriations accounts in order to maintain the highest level of public safety.
- (g) Purchase Orders.
 - 1. Departments may submit a purchase requisition to the Finance Department for contracts to purchase goods or services for a total annual amount under \$25,000. Splitting a single contract or purchase into two or more components so that each purchase requisition is under the \$25,000 threshold is prohibited.
 - 2. Departments must obtain committee of jurisdiction approval for any purchase requisition for contracts to purchase goods or services for a total annual amount of \$25,000 or more, and after receiving such approval may then submit the purchase requisition to the Finance Department.
 - 3. Appropriately approved purchase requisitions submitted to the Finance Department will be converted to a purchase order which will encumber funding for use of the specified purposes.
 - 4. Departments may request the Finance Department to cancel and/or liquidate any or all purchase orders once a project or contract is completed and/or canceled.
 - 5. Departments may increase purchase orders via a change order request submitted to the Finance Department. Change orders must receive prior committee of jurisdiction approval if the original purchase order plus any subsequent change orders will result in the total value of the contract exceeding \$25,000.
 - 6. Departments must confer with the Finance Department to identify open purchase orders to be canceled or liquidated at the close of the fiscal year.
- (2) Highway Purchases.
 - (a) Pursuant to § 83.015(2), Wis. Stats., the Highway Public Works Committee shall purchase such highway equipment as it deems necessary to properly carry on the work of the department and trade or sell such used equipment as may be considered to be for the best interests of the County, subject to the following requirements:
 - 1. Revolving funds accumulated for such purpose or appropriations made for such purpose are available.
 - 2. Subject to the provisions of Subsection (2)(b) below, contemplated purchases of any complete unit of equipment having a value of \$100,000 or more shall require prior approval by the County Board.
 - (b) If the Highway Public Works Committee, after meeting to consider the alternatives available to it, determines that an emergency situation exists which can only be resolved by the immediate purchase of equipment, any one complete unit of which exceeds \$100,000, prior to when a County Board

meeting is or can be timely scheduled, the **Highway Public Works** Committee may purchase such equipment, provided that members of the County Board are thereafter given prompt, written notice of the action.

(3) Procedure for the Purchase of Materials and Services.

- (a) Unless otherwise permitted by Wisconsin Statutes or this Code, all contracts for public works shall be let pursuant to Wisconsin State Statutes, as amended from time to time.
- (b) All contracts for non-public-works purchases up to \$3,000 (\$2,000 for purchases subject to Davis-Bacon) do not require quotes. An effort should be made to distribute these purchases evenly to qualified suppliers.
- (c) All contracts for non-public-works purchases exceeding \$3,000, but less than \$50,000 (excluding vehicles), require written quotations from one or more vendors (if available). Departments shall keep a record of the quotes received. **[Amended 4-18-2023 by Res. No. 46-2023, effective 4-28-2023]**
- (d) All contracts for non-public-works purchases exceeding \$50,000 will be required to be let by sealed bid, subject to Subsection (3)(e) below.
- (e) Contracts for bid shall be advertised in the official County newspaper at least one time after being approved as to form and content by the committee of jurisdiction. Where the best interests of the County will be better served, the committee may advertise in other publications. Bids will be opened publicly. Fixed-price bids are usually awarded to the lowest bidder (based on fixed price) given all the material terms and conditions of the invitation for bids are met. Requests for proposals, usually for professional services and other non-public-works (such as, but not limited to, architectural, engineering and other professional services, or other non-public-works items or services, etc.), are awarded to the most qualified competitor, with compensation subject to negotiation. All bids submitted shall be ~~filed with the County Clerk by the committee of jurisdiction after the purchase is completed~~ **kept on file with the County Department responsible for the bid process.**
- (f) Bid specifications approved by the committee of jurisdiction setting forth standards of quality and quantity, terms, conditions and reservations shall be prepared, and a notice of availability of the same shall be published as part of the advertisement required by Subsection (3)(b). Bid specifications shall include the minimum insurance coverage as established by the **Administration Executive** Committee pursuant to § 2.36(5) of this Code of General Ordinances, except that such coverages may be changed by the committee of jurisdiction with the approval of the **Administration Executive** Committee after consultation with the County's insurance risk counselors. In the case of all contracts, the County's risk counselor's opinion shall be obtained concerning the types and amounts of insurance to be carried. The best interests of the County shall be given primary consideration under this section.
- (g) Any variance from the procedures listed in Subsection (3)(a) through (f) above must be preapproved by the Corporation Counsel Office.
- (h) The following contract agreements are exceptions and shall be executed as provided:
 1. Landfill contracts with haulers and users of the Oneida County Landfill and contracts with other landfills or solid waste operations shall be executed by the Chairman of the Public Works and Solid Waste Committee and the Solid Waste Administrator. **[Amended 4-16-2019 by Res. No. 44-2019, effective 4-27-2019]**

2. Service contract agreements for the ~~Department of Social Services~~ **Human Service Department** shall be entered into by the **Social Human** Services Director where they involve confidential matters, and otherwise by the **Social Human** Services Director with the approval of the **Social Human** Services Committee.
 3. Collective bargaining agreements shall be executed by the Executive Committee and the Human Resources Director upon ratification by the County Board. **[Amended 4-18-2023 by Res. No. 46-2023, effective 4-28-2023; 2-20-2024 by Res. No. 32-2024, effective 4-16-2024]**
 4. Individual employment contracts, including contracts for professional services, shall be entered into by the Chairman of the supervising committee with the approval of the committee and with the approval of the Executive Committee. **[Amended 2-20-2024 by Res. No. 32-2024, effective 4-16-2024]**
 5. Multidepartment service/maintenance contracts shall be entered into by the **Buildings and Grounds County Facilities** Committee; service/maintenance contracts for equipment unique to a specific department shall be entered into by the department head with the approval of the committee of jurisdiction.
 6. Contracts between County departments shall be entered into by the respective department heads; when fiscal conditions are identified within those contracts, they shall also require the approval of the committees of jurisdiction. **[Amended 4-18-2023 by Res. No. 46-2023, effective 4-28-2023]**
 7. Except as otherwise stated in the General Code of Ordinances for Oneida County, contracts between County departments and entities outside the County structure (not including those contracts in Subsection (3)(h)10 below) shall be entered into by the County Board Chairman and the Chairman of the committee of jurisdiction or by the department head if expressly authorized by the County Board. **[Amended 4-16-2019 by Res. No. 44-2019, effective 4-27-2019; 4-18-2023 by Res. No. 46-2023, effective 4-28-2023]**
 8. The Public Works and Solid Waste Highway Committee may enter into any contract authorized by the provisions of Ch. 83, Wis. Stats. **[Amended 4-16-2019 by Res. No. 44-2019, effective 4-27-2019]**
 9. All deeds, conveyances or leases of real estate and contracts and agreements relating to deeds, conveyances or leases of real estate shall be made at the direction of the County Board and shall be signed by the County Clerk with a County Seal attached. Access permits across County Forest Lands shall be executed by the Forest Director. **[Amended 4-16-2019 by Res. No. 44-2019, effective 4-27-2019]**
 10. Contracts with the State of Wisconsin or any of its various agencies shall be signed by the appropriate department head after following the County contract review procedure.
 11. Central Purchasing. Consumable office supplies and materials for the County may be ordered through and by the Finance Department. **[Added 4-18-2023 by Res. No. 46-2023, effective 4-28-2023]**
- (4) Disbursement of Funds; Exception. **[Amended 4-18-2023 by Res. No. 46-2023, effective 4-28-2023]**
- (a) Submitting Invoices for Payment.
 1. Invoices submitted related to an open purchase order may be processed for payment by the

Finance Department, and disbursed by the County Treasurer, upon review and approval of the requesting department. The requesting department shall submit to their committee of jurisdiction all purchase order activity in the previous month.

2. Invoices of \$25,000 or less for goods or services may be processed for payment by the Finance Department, and disbursed by the County Treasurer, upon review and approval of the requesting department. Splitting invoices or purchases into two or more components so that each invoice is under the \$25,000 threshold is prohibited. The requesting department shall submit to their committee of jurisdiction all invoice payment activity in the previous month.
 3. Invoices which are not related to an open purchase order, and are in excess of \$25,000, require the department to obtain committee of jurisdiction approval prior to being submitted to the Finance Department for payment. The requesting department shall submit to their committee of jurisdiction all invoice payment activity in the previous month.
 4. If the payment of an invoice causes any line item to exceed the amount budgeted for that line item, the department head shall follow the procedure as set forth in § 3.11.
- (b) Exceptions. Emergency purchase orders may be issued for direct payment of invoices for fuel and utilities; employee benefit obligations; court-ordered payment (e.g., juror payments, child support garnishments, youth/adult placements via the ~~Department of Social Services~~ **Human Service Department**); bona fide operating and/or public safety emergencies; and/or settlements related to insurance claims or lawsuits if the due date is prior to the next scheduled meeting of the committee of jurisdiction. The amounts shall be paid immediately upon the written recommendation of the department head. Such invoices shall then be reported to the appropriate committee of jurisdiction at its next meeting.
- (5) Ethical Procurement. All parties involved with the procurement of goods and services on behalf of Oneida County shall promote good governance. Activities which violate the public trust are prohibited. **[Amended 4-18-2023 by Res. No. 46-2023, effective 4-28-2023]**
- (6) Noncompliance. Purchases or orders for construction, repairs, building, furnishing of supplies or materials, equipment, vehicles or services in violation of this section by any employee, department head or elected official shall not be considered the property or the responsibility of Oneida County, unless ratified by specific County Board action.

§ 3.10. Reimbursement for Expenses. [Amended by Ord. No. 31-90; Ord. No. 71-91; Ord. No. 110-91; Ord. No. 39-93; Ord. No. 59-93; Ord. No. 17-95; Ord. No. 37-97; Ord. No. 105-98; Ord. No. 127-2001; Ord. No. 96-2003; Ord. No. 112-2003; Ord. No. 14-2004; Ord. No. 79-2004; Ord. No. 102-2007; Ord. No. 68-2008; Res. No. 43-2009; Ord. No. 53-2010; Ord. No. 46-2011; Res. No. 017-2012; Res. No. 37-2012]

- (1) Application. This section shall apply to the following:
- (a) County Board Supervisors.
 - (b) Citizen members of committees.
 - (c) Elected County officials.
 - (d) All County employees if authorized by County Board resolution or ordinance, or by authorization of the committee in charge of the department in which the person is employed.

(2) Mileage Reimbursement.

(a) Privately Owned Vehicles.

1. All persons shall be reimbursed at the Internal Revenue standard mileage rate for each mile actually traveled in their privately owned vehicle, as calculated herein, subject to the exceptions set forth below. **[Amended by Ord. No. 02-2015]**
2. Exceptions.
 - a. No person shall be entitled to mileage reimbursement in County owned vehicles when the expense of operation is borne by the County.
 - ~~b. The County Clerk or his/her designee shall be compensated a total of \$50 per month for the use of their vehicle in collecting and depositing mail. In the event the County Clerk and his/her designee both use their respective vehicles in the same month for this purpose, the \$50 shall be distributed on a pro rata basis. Reserved for future use.~~
 - c. The County Treasurer or his/her designee shall be compensated a total of \$50 per month for the use of their vehicle in providing daily banking services. In the event the County Treasurer and his/her designee both use their respective vehicles in the same month for this purpose, the \$50 shall be distributed on a pro rata basis.
 - d. Witnesses in court matters shall receive the mileage rate authorized pursuant to § 814.67, Wis. Stats., as amended from time to time.
 - e. One Charge per Vehicle. Only one mileage charge shall be permitted for each privately owned vehicle used for County business, even though there may be more than one qualifying.
3. Commuting expenses between an employee's residence and his/her assigned work site are not reimbursable, regardless of whether the working hours would be within or outside the regular work schedule.
4. If an employee is required to work at a location other than his/her normal work site, only the mileage along the most reasonable route incurred above and beyond the normal commuting trip will be reimbursed.
5. County Board Supervisors and citizen Committee members are considered not to have a work site, therefore, mileage commuting to and from their home on official County business is reimbursable.

(b) County Owned Vehicles.

1. All qualifying persons using County-owned vehicles on County business, which are not assigned to the employee as a "take home" vehicle, shall keep records showing the date, destination, mileage and purpose of trips as a public record. Completed forms provided by the Finance Department shall be submitted to the Finance Department in a timely manner and, after review and approval, by the employee's supervisor. Completed forms will be retained as required by state law. **[Amended 11-9-2021 by Res. No. 117-2021, effective 1-1-2022]**
2. All qualifying persons assigned a County-owned vehicle as a "take home car" may be subject to taxation relative to the Internal Revenue Service rules, regulations and

publications regarding personal use of said vehicle. At least annually, said person must submit to the Finance Department a log showing beginning and ending mileage of the vehicle, and a delimitation between personal and County-business use. The County-business use must be supported by the recorded date, destination, mileage and purpose of trip as a matter of public record. These records will be retained as required by state law. **[Added 11-9-2021 by Res. No. 117-2021,¹ effective 1-1-2022]**

3. Fuel. All County-owned vehicles, except Highway Department vehicles, shall use fuel from the County fuel pump unless the County Board has approved the purchase of fuel with credit cards.
- (3) Carpooling. If two or more employees from the same work site are required to work or attend a meeting at a location outside the County that requires the use of a personal vehicle, they shall make reasonable efforts to travel together. When several employees from the same general work site are required to work or attend a meeting outside the County, they shall make reasonable efforts to use as few vehicles as possible. ~~Employees who, for personal reasons, drive their own vehicles to such locations without carrying other employees, when the transportation is otherwise available, shall not be reimbursed for mileage.~~
- (4) Vehicle Rental. A rental vehicle may be used in situations where it is the most cost-effective means of transportation. ~~The vehicle rental program is managed by the Finance Department. The Rent a Car forms are to be completed and submitted to the Finance Department for approval at least two days prior to the departure date except for good cause as determined by the department head.~~
- (5) Reporting. Claims for travel reimbursement (e.g., personal vehicle mileage, tolls, parking) shall be made on forms provided by the Finance Department. Mileage expenses, except for ~~daily postal pick up and~~ banking services, will be reimbursed in accordance with Internal Revenue Service standard business rates. **[Amended 11-9-2021 by Res. No. 117-2021, effective 1-1-2022]**
- (6) Meals, Tips and Lodging.
 - (a) County Board Meetings. No County Board Supervisor shall be permitted meal expenses while attending a County Board session.
 - (b) Committee Meetings.
 1. Committee Members. Committee members shall be permitted a noon meal expense at the federal per diem rate assigned to the location in which the expenses occur. Receipts are not required as long as a record showing the date, time and purpose of the meeting is recorded on forms provided by the Finance Department. The allowed meal rates can be found online at <https://www.gsa.gov/travel/plan-book/per-diem-rates>, including tips, or an evening meal expense at the federal per diem rate assigned to the location in which the expenses occur; receipts are not required as long as a record showing the date, time, and purpose of the meeting is recorded on forms provided by the Finance Department. The allowed meal rates can be found online at <https://www.gsa.gov/travel/plan-book/per-diem-rates>, including tips, provided that: **[Amended 11-9-2021 by Res. No. 117-2021, effective 1-1-2022]**
 - a. The committee convenes a minimum of two hours prior to the recess.

1. Editor's Note: This resolution also redesignated former Subsection (2)(b)2 as Subsection (2)(b)3.

- b. The minutes of the committee set forth a determination that the unfinished business was sufficient to require the committee to reconvene for further work.
 - c. The committee minutes reflect the times the committee was convened, recessed and reconvened.
2. Department Heads or Employees. Any department head or employee shall be entitled to the same meal allowance permitted committee members above if their attendance is requested and approved by the committee at the reconvening of the meeting.
3. Attendance at More Than One Meeting. If a committee member attends more than one meeting of separate committees of which he is a member on any one date, he shall have the option of receiving mileage for two meetings or mileage for one meeting and expenses for one meal.
4. Other County Business within the County. Persons qualifying under this section shall be permitted a noon meal expense at the federal per diem rate assigned to the location in which the expenses occur; receipts are not required as long as a record showing the date, time and purpose of the meeting is recorded on forms provided by the Finance Department. The allowed meal rates can be found online at <https://www.gsa.gov/travel/plan-book/per-diem-rates>, including tips, or an evening meal expense at the federal per diem rate assigned to the location in which the expenses occur; receipts are not required. The allowed meal rates can be found online at <https://www.gsa.gov/travel/plan-book/per-diem-rates>, not including tips, while working in the County on committee or Board authorized County business other than as limited by Subsection (6)(b)2, provided no more than five such meals shall be billed to the County in any month. **[Amended 11-9-2021 by Res. No. 117-2021, effective 1-1-2022]**
5. County Business Outside the County. Persons who qualify under this section shall be allowed the following outside the County:
 - a. Lodging. Actual lodging expenses shall be allowed subject to the following:
 - 1) County Board Members. Actual lodging expenses not to exceed either the negotiated conference site rate or the prevailing state rate shall be allowed if authorized in advance by the committee of jurisdiction and the check is made payable directly to the lodging facility. No out-of-state lodging expense incurred by a Board member shall be paid unless approved by the Board prior to the expense being incurred.
 - 2) Other Qualified Persons. Actual lodging expenses not to exceed either the negotiated conference site rate or the prevailing state rate shall be allowed **if authorized in advance by the committee of jurisdiction or the County Board and the check is made payable directly to the lodging facility as long as the out-of-county travel is included in the department budget and follows the department travel policy as approved by the Committee of Jurisdiction.** No out-of state travel, lodging or meal expenses for training, conferences and/or conventions incurred by Other Qualified Persons shall be paid unless **included in the department budget and approved by the Finance and Insurance Committee of Jurisdiction** prior to the expense being incurred.
 - b. Meals. Breakfast, lunch and dinner expenses will be reimbursed by the County at the federal per diem rate assigned to the location in which the expenses occur; receipts will not be required as long as a record showing the date, time and purpose of travel is recorded on forms provided by the Finance Department. The allowed meal rates

are as issued by the U.S. General Services Administration. ~~Such expenses shall be allowed only if the person was required to be at the out of County business site or in transit by 6:00 a.m. for breakfast, 10:00 a.m. for lunch or if the person does not expect to return to the County prior to 2:30 p.m. for lunch or 6:30 p.m. for dinner. Whenever the cost of a meal is included as part of registration, the option of combining the allowance for that meal with another shall not be available.~~ **[Amended 11-9-2021 by Res. No. 117-2021, effective 1-1-2022]**

- c. Maximum Allowance. No County supervisor, except the County Board Chairman, may incur out-of-County expenses, including lodging, meals, mileage or per diem in excess of 12 such events per calendar year, not including the WI Counties Association annual conference, without prior approval of the **Administration Executive Committee** or the County Board. **[Amended 11-9-2021 by Res. No. 117-2021, effective 1-1-2022]**
 - d. Permission to Attend Out of County Meetings. All Supervisors **and employees** shall seek prior approval from the appropriate committee of jurisdiction prior to attending any out of County meeting. If time does not permit permission to be granted by the appropriate committee a County Board Supervisor **or employee** may seek permission from the County Board Chairman, if he should be unavailable permission may be sought from the 1st Vice-Chairman of the Board or 2nd Vice-Chairman of the Board (in that order). If permission is not granted prior to attendance of an out of County meeting, per diems and expenses may not be approved. **All employee Out of County Meeting attendance shall be included in the Department Budget and follow the Department Travel Policy as approved by the Committee of Jurisdiction.**
- (7) Procedures for Stipend and Expense Payment. **[Amended 8-18-2020 by Res. No. 62-2020, effective 9-4-2020; 11-9-2021 by Res. No. 117-2021, effective 1-1-2022]**
- (a) Stipend. Qualified persons who incur stipend expenses shall submit documentation to the Finance Department. The Finance Department shall pay the stipend submitted after confirming the business has been authorized by a committee or the Board. Any such qualified person who receives reimbursement for expenses or other compensation from another entity will not be entitled to receive a stipend from the County. Attendance at County Board meetings and the meetings of committees or commissions may be allowed in person or by telephonic or other electronic means. Stipends shall only be allowed for meetings attended by telephone or other electronic means when such attendance is approved by the County Board Chair or committee of jurisdiction Chair prior to the meeting and only for extenuating circumstances which are a temporary or short-term difficulty or problem affecting the supervisor. **[Amended 4-18-2023 by Res. No. 53-2023, effective 4-28-2023]**
 - (b) Mileage for Supervisors. Supervisors shall submit mileage records on forms provided by and to the Finance Department for attendance at committee and Board meetings or business in or out of the County on an occurrence basis. The Finance Department shall pay such reimbursements upon confirming that such meetings were convened or such business authorized by committee or Board action.
 - (c) Mileage for Citizen Members. Elected and Appointed Officials and Employees. Such persons shall submit mileage records on forms provided by and to the Finance Department for attendance at committee and Board meetings or other authorized business in or out of the County on an occurrence basis. The Finance Department shall pay such reimbursements upon confirming that such meetings were convened or such business authorized by a **committee or Board action or the Department Head following the department travel policy.**

(d) Meals, Tips and Lodging.

1. In-County Business. Qualified persons who incur meal and tip expenses under the provisions of Subsection (6)(b)1, 2, 3 or 4 shall submit required forms as provided by the Finance Department with necessary receipts and/or certifications to the Finance Department. The Finance Department shall pay the reimbursements in the amounts indicated up to the stated maximums upon confirming that the expenses were incurred in the course of performing business authorized by a committee ~~of the Board or the~~ **Department Head following the department travel policy.**
 2. Out-of-County Business. Qualified persons who incur expenses for meals, tips and lodging under the provisions of Paragraph (6)(b)5, a or b shall submit required form as provided by the Finance Department with necessary receipts and/or certifications to the Finance Department on an occurrence basis. The Finance Department shall pay the reimbursements in the amount indicated up to the stated maximums upon confirming that the expenses were incurred in the course of performing business authorized by a committee ~~of the Board or~~ **the Department Head following the department travel policy..**
- (8) Stipend. **[Amended by Ord. No. 39-2015; 11-12-2019 by Res. No. 91-2019 (Ord. No. 16-2019), effective 12-5-2019; 11-9-2021 by Res. No. 117-2021, effective 1-1-2022]**
- (a) County Board Meetings. County Board supervisors shall be paid \$100 per day for actual attendance at meetings of the County Board. Supervisors shall not be allowed any other stipend on the day of a board meeting but may be entitled to additional reimbursements as provided in this Code. **[Amended 11-9-2021 by Res. No. 125-2021, effective 11-26-2021]**
 - (b) Committee Meetings. As used in this section, committee meeting means the convening of a standing or special committee of the County Board for an authorized purpose and in public session pursuant to the provisions of Ch. 19, Subchapter IV, Wis. Stats., and pursuant to the rules of the County Board wherein an agenda is prepared and regular business is conducted. Committee meeting also includes attendance at any school, institute, conference or meeting which the County Board or the committee of which the individual is a member directs him to attend. This includes, without enumeration, all boards, councils, commissions and committees to which any supervisor or citizen member has been appointed by the County Board or the Board Chair to represent the County.
 1. County Board Supervisors. For each committee meeting attended, a County Board supervisor shall receive a stipend of \$40.
 2. Citizen Members. For each meeting attended of less than three hours, a citizen member of a committee, commission or board shall receive a stipend of \$40. For each meeting attended of three hours or more, a citizen member of a committee, commission or board shall receive a stipend of \$55. **[Amended 8-16-2022 by Res. No. 79-2022, effective 9-13-2022]**
 3. County Board Chair. In addition to the stipend payments received, the County Board Chair shall be compensated at the annual rate of \$5,600 payable in 26 equal installments on the same payroll schedule which applies to County employees. Such compensation shall be for all services to the County excluding attendance at Board meetings and meetings of committees to which he is appointed. **[Amended 11-9-2021 by Res. No. 125-2021, effective 11-26-2021]**
 4. Chairs and Acting Chairs of Committees, Commissions and Boards. County Board

supervisors or citizen members who are chairs of any Oneida County committees, commissions or boards shall receive an additional stipend of \$10 for each meeting they preside over. This section shall not apply to the County Board Chair when conducting County Board meetings. This section shall not apply to County Board supervisors presiding over committee, commission or board meetings held on County Board meeting days.

5. Condemnation Commissioners. Commissioners appointed by the Oneida County Circuit Court Judges pursuant to § 2.34 of this Code and § 32.08, Wis. Stats., shall be compensated for actual service in that capacity at an hourly rate of \$35. Commissioners shall be entitled to reimbursement for mileage, meals, tips and lodging expenses at the same rates and pursuant to the same procedures as are provided for citizen members, elected and appointed officials and employees under this chapter.
6. Board of Adjustment. The Board of Adjustment Secretary or another member acting in his/her place shall receive an additional stipend of \$10 for each meeting at which they are the Secretary. On days when the Board of Adjustment has an appeal hearing in the afternoon in addition to a morning business meeting the Board of Adjustment members shall be paid a stipend of \$65 and receive the federal per diem rate assigned to the location in which the expenses occur. **[Amended 8-16-2022 by Res. No. 79-2022, effective 9-13-2022]**

§ 3.11. Budget Responsibility. [Amended by Ord. No. 113-2003; 4-18-2023 by Res. No. 47-2023, effective 4-28-2023]

- (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 ~~Administration~~ Executive 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.
- (4) All department heads, elected and appointed officials having responsibility for a budget account shall submit a monthly budget-to-actual report to their committee of jurisdiction.
 - (a) The monthly report shall include actual revenues and expenditures to date, annual budget, remaining budget, and a detailed listing of budget line item transfers made during the month.
 - (b) If it is anticipated that an overdraft of any line item in a budget will occur, the department head shall take necessary action to correct the issue promptly.
 1. If it is anticipated that said overdraft of a line item will cause a line item to be exceeded, then the department head shall submit the line item transfer(s) request to reallocate budget funding within the department's budget to the Finance Director for execution.

2. If it is anticipated that said overdraft of a line item will cause a line item to be exceeded and there is no funding otherwise available in the department's budget or department's continuing appropriations accounts, then the department head may seek guidance from their committee of jurisdiction, and shall thereafter submit a line item transfer(s) request to the Finance Director to present to the Administration Executive Committee for consideration and action. Such line item transfer, if approved by the Administration Executive Committee, will then be executed by the Finance Director.
 - (c) The same procedures shall be followed whenever anticipated revenues will have a shortfall from the original program budget.
- (5) The department head shall fully cooperate in the implementation of any changes in levels of services and programs necessary to meet revisions in the departmental budget that may be made. If it is determined by the Administration Executive Committee that a supplemental budget appropriation is required, a timely report or, if appropriate, a resolution concerning the same shall be prepared for the next meeting of the Board of Supervisors, pursuant to § 65.90(5), Wis. Stats.
- (6) Should the Administration Executive Committee determine that the current rate of expenditure of funds is in excess of that provided by the approved budget, it may direct the department head to reduce to budgeted levels or eliminate specified services and programs, provided the same are not mandated by state or federal law or specific written court order. Should the Administration Executive Committee determine that personnel may have to be laid off or that the number of positions within the department may have to be reduced, it shall promptly advise the Executive Committee in writing. Thereafter, the department head shall review the matter with the Executive Committee at its next meeting, and the Chair of the Administration Executive Committee and of the committee of jurisdiction shall also attend. Thereafter, the Executive Committee shall submit its recommendation to the County Board. **[Amended 2-20-2024 by Res. No. 32-2024, effective 4-16-2024]**
- (7) Expenditures incurred, including labor costs, in the provision of services and programs authorized by the department head which have not been approved by the County Board in the applicable departmental budget or which are no longer approved as a result of direction by the Administration Executive Committee to reduce or eliminate specified services and programs pursuant to Subsection (6), shall not be the responsibility of the County and may subject such department head to a penalty as provided in § 25.04 of this Code. Provided the department head has complied with the provisions of Subsection (3), he shall not be responsible for expenditures incurred, including labor costs, in the provision of services and programs mandated by state or federal law or by specific written court order.
- (8) Pursuant to Subsection (2), departmental budget requests shall be based upon authorized staff levels. To address monies that may become available during the budget year due to vacancies of authorized positions or position elimination, the Administration Executive Committee may create an account to anticipate the tax levy savings due to these vacancies. If the Administration Executive Committee determines it necessary during the fiscal year to execute vacancy dollar sweeps, then when a vacancy occurs, the department with the vacancy will assist the Finance Director to determine the amount of vacancy dollars available, taking into consideration any additional costs that may be incurred or any reduced revenues due to the vacancy. Subsequent to the determination of the vacancy dollars available in a departmental budget, a transfer of available monies from the departmental budget with the vacancy to the account created by the Administration Executive Committee shall occur.

§ 3.13. Procedures for Purchase and Sale of Tax Delinquent Property and for Recovery of Real Property Taxes and Other Costs.

- (1) Purpose. The purpose of this section is to establish procedures for County officials to follow in the procurement and disposal of real estate upon which taxes have become delinquent and for the commencement of civil actions for the recovery of real property taxes and other costs. Chapters 74 and 75 of the Wis. Stats., shall be complied with to achieve the best interests of County taxpayers.
- (2) Issuance of Tax Certificates. The Treasurer shall issue tax certificates to the County on all tax delinquent lands pursuant to § 74.57, Wis. Stats.
- (3) County May Acquire Tax Delinquent Lands. The Treasurer shall execute a tax deed to the County on all unredeemed lands pursuant to § 75.14, Wis. Stats.
 - (a) County to Require Tax Deed to Tax Delinquent Lands Upon Expiration of Owner's Redemption Rights. The Treasurer shall, under § 75.12(2), Wis. Stats., provide written notice of application for tax deed to owners of record of tax delinquent lands no earlier than 88 days prior to the earliest date on which the County, as holder of the tax certificate, is entitled to tax deed but no later than three years from the date the Treasurer issued the County a certificate of sale.
 - (b) Issuance of Tax Deed. Within one year from the last date of service of the notice of application for tax deed, the County Clerk shall issue a tax deed to such lands to the County pursuant to § 75.14, Wis. Stats., unless the lands are sooner redeemed according to law, upon compliance with the requirements of § 75.12, Wis. Stats., and such tax deed shall be issued to the County in the form set forth in § 75.16, Wis. Stats., or an equivalent form.
- (4) Election to Proceed Under § 75.521, Wis. Stats., in Relation to the Enforcement of Collection of Tax Liens. Pursuant to substitute ordinance amendment No. 1-86 adopted by the County Board on February 18, 1986, Oneida County is authorized to enforce tax liens pursuant to the provisions of § 75.521, Wis. Stats.
- (5) Actions Against Persons.
 - (a) This section is adopted pursuant to the authority provided under § 74.53, Wis. Stats.
 - (b) The Corporation Counsel, upon the request of the County Treasurer, is hereby authorized and may commence an action to recover real property taxes and costs against persons pursuant to § 74.53, Wis. Stats., for any of the following amounts that are included in the tax rolls for collection and any of the amounts under Subparagraphs (ii) and (iii) that are not included on the tax rolls for collection:
 1. Delinquent real property taxes, special charges, special assessments and special taxes, not including amounts under Subparagraphs (ii) and (iii), that were delinquent during the period that the person owned the property.
 2. The cost of razing and removing property and restoring the site to a dust-free and erosion-free condition incurred under § 66.0413(1)(br) 2., (f)(g) or (1), (2)(d) or (4), Wis. Stats., or filling or excavation incurred under § 66.0427, Wis. Stats., if the person owned the property when the property was razed and removed and the site restored or the excavation was filled.
 3. The cost of abating a public nuisance under § 254.595 or § 823.04, Wis. Stats., if the person owned the property when the public nuisance was abated.

- (c) Prior to the filing of any civil action to establish personal liability for delinquency on any current or prior owner, the following procedures shall be completed:
1. The ~~Finance and Insurance Executive~~ Committee shall have been presented with a written report by the Treasurer listing the delinquencies by year and the names and addresses of the owner(s) during the applicable years with the dates of any transfers of ownership.
 2. The ~~Finance and Insurance Executive~~ Committee shall have determined which of the current and previous owners should be held personally liable.
 3. The Treasurer shall have provided written notice to such owner(s), as the ~~Finance and Insurance Executive~~ Committee may determine, that the County intends to file a civil action for recovery of delinquencies if the delinquencies are not cured by a specified deadline.
- (d) Upon the commencement of an action as described in Subsection (b) above, the Corporation Counsel is authorized to petition the Court to appoint a receiver to take charge of property included in a tax certificate under § 74.57, Wis. Stats., against the owner of the property. The receiver shall manage the property, collect rents and apply income to the payment of delinquent real property taxes.
- (e) No action shall be commenced against any person under this section unless at least two years elapsed after the date of the issuance of the tax certificate with regard to the real property, except that an action may be commenced after one year has elapsed after the date of issuance of the tax certificate if razing, moving and restoring the site to a dust-free and erosion-free condition has resulted in costs incurred which are included in the amount due for taxes.
- (f) The Treasurer shall report to the Board of Supervisors with regard to any actions commenced pursuant to this section within 60 days after the filing of said actions with the Court.
- (6) Sale of Tax Delinquent Real Estate. Supervising authority of the sale of tax delinquent real estate as set forth in §§ 75.35(2) and 75.69 Wis. Stats., as amended from time to time, and § 18.01 of this General Code is vested in the Land Records Committee. **[Amended by Ord. No. 68-2008]**

Claim Number
ClaimantDOL
Claim TypeLag
O/CInjury
AccidentMed. Paid
Med. Res
Med. RecIndem. Paid
Indem. Res
Indem. RecExp. Paid
Exp. Res
Exp. RecTotal Paid
Total Res
Total Rec**Total Incurred****2023 Accident Year - Oneida County****Corrections**

██████████	10/17/2023	16	MISC - Other Than Physical Cause of Injury	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
██████████	WCIN	C	OCC DIS - Contagious Disease	\$0.00	\$0.00	\$0.00	\$0.00	

Summary for Corrections - 2023 - Oneida County	6.00	Number of Claims:	1	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
				\$0.00	\$0.00	\$0.00	\$0.00	

Dispatch

██████████	03/10/2023	0	FALL/SLIP - On Ice or Snow	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
██████████	WCIO	C	SPEC INJ - Contusion	\$0.00	\$0.00	\$0.00	\$0.00	

Summary for Dispatch - 2023 - Oneida County	0.00	Number of Claims:	1	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
				\$0.00	\$0.00	\$0.00	\$0.00	

Emergency Management

██████████	03/01/2023	152	MISC - Cumulative Injury (Not Classified)	\$0.00	\$0.00	\$37.00	\$37.00	\$37.00
██████████	WCIN	C	SPEC INJ - Sprain	\$0.00	\$0.00	\$0.00	\$0.00	

Summary for Emergency Management - 2023 - Oneida County	2.00	Number of Claims:	1	\$0.00	\$0.00	\$37.00	\$37.00	\$37.00
				\$0.00	\$0.00	\$0.00	\$0.00	

Health Department

██████████	01/06/2023	3	FALL/SLIP - On Ice or Snow	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
██████████	WCIO	C	SPEC INJ - Contusion	\$0.00	\$0.00	\$0.00	\$0.00	

Summary for Health Department - 2023 - Oneida County	3.00	Number of Claims:	1	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
				\$0.00	\$0.00	\$0.00	\$0.00	

Highway

Claim Number Claimant	DOL Claim Type	Lag O/C	Injury Accident	Med. Paid Med. Res Med. Rec	Indem. Paid Indem. Res Indem. Rec	Exp. Paid Exp. Res Exp. Rec	Total Paid Total Res Total Rec	Total Incurred	
██████████ ██████████	06/20/2023 WCIN	0 C	STRAIN - Lifting SPEC INJ - Hernia	\$21,140.82 \$0.00	\$2,535.96 \$0.00	\$367.74 \$0.00	\$24,044.52 \$0.00	\$24,044.52	
██████████ ██████████	11/16/2023 WCIN	18 C	STRAIN - Pushing or Pulling SPEC INJ - Strain	\$3,354.74 \$0.00	\$11,180.00 \$0.00	\$4,156.92 \$0.00	\$18,691.66 \$0.00	\$18,691.66	
Summary for Highway - 2023 - Oneida County			9.00 Number of Claims:	2	\$24,495.56 \$0.00	\$13,715.96 \$0.00	\$4,524.66 \$0.00	\$42,736.18 \$0.00	\$42,736.18
MECH									
██████████ ██████████	03/08/2023 WCMO	0 C	MISC - Foreign Body in Eye SPEC INJ - Foreign Body	\$64.00 \$0.00	\$0.00 \$0.00	\$18.50 \$0.00	\$82.50 \$0.00	\$82.50	
██████████ ██████████	06/07/2023 WCMO	0 C	MISC - Foreign Body in Eye SPEC INJ - Foreign Body	\$418.31 \$0.00	\$0.00 \$0.00	\$28.73 \$0.00	\$447.04 \$0.00	\$447.04	
Summary for MECH - 2023 - Oneida County			0.00 Number of Claims:	2	\$482.31 \$0.00	\$0.00 \$0.00	\$47.23 \$0.00	\$529.54 \$0.00	\$529.54
Operator									
██████████ ██████████	11/08/2023 WCMO	0 C	FALL/SLIP - Miscellaneous SPEC INJ - Strain	\$3,373.98 \$0.00	\$1,932.57 \$0.00	\$48.34 \$0.00	\$5,354.89 \$0.00	\$5,354.89	
Summary for Operator - 2023 - Oneida County			0.00 Number of Claims:	1	\$3,373.98 \$0.00	\$1,932.57 \$0.00	\$48.34 \$0.00	\$5,354.89 \$0.00	\$5,354.89
Other - County									
██████████ ██████████	06/30/2023 WCIN	1 C	STRAIN - Twisting SPEC INJ - Strain	\$6,733.49 \$0.00	\$0.00 \$0.00	\$298.57 \$0.00	\$7,032.06 \$0.00	\$7,032.06	
Summary for Other - County - 2023 - Oneida County			1.00 Number of Claims:	1	\$6,733.49 \$0.00	\$0.00 \$0.00	\$298.57 \$0.00	\$7,032.06 \$0.00	\$7,032.06

Claim Number Claimant	DOL Claim Type	Lag O/C	Injury Accident	Med. Paid Med. Res Med. Rec	Indem. Paid Indem. Res Indem. Rec	Exp. Paid Exp. Res Exp. Rec	Total Paid Total Res Total Rec	Total Incurred	
Sheriff									
██████████ ██████████	01/05/2023 WCIO	0 C	STRUCK - Miscellaneous SPEC INJ - Contusion	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00	
██████████ ██████████	02/03/2023 WCMO	0 C	STRUCK - Miscellaneous SPEC INJ - Contusion	\$1,390.66 \$0.00	\$0.00 \$0.00	\$63.84 \$0.00	\$1,454.50 \$0.00	\$1,454.50	
██████████ ██████████	02/25/2023 WCIN	0 C	STRAIN- Miscellaneous SPEC INJ - Strain	\$336.52 \$0.00	\$0.00 \$0.00	\$40.28 \$0.00	\$376.80 \$0.00	\$376.80	
██████████ ██████████	06/26/2023 WCMO	0 C	STRUCK - Object Being Lifted/Handled SPEC INJ - Fracture	\$497.11 \$0.00	\$0.00 \$0.00	\$27.97 \$0.00	\$525.08 \$0.00	\$525.08	
██████████ ██████████	07/08/2023 WCMO	1 C	STRUCK - Miscellaneous SPCINJ- No Injury	\$341.60 \$0.00 \$341.60	\$0.00 \$0.00	\$55.10 \$0.00	\$396.70 \$0.00 \$341.60	\$55.10	
██████████ ██████████	09/28/2023 WCMO	1 C	VEHICLE- Collision w/ Another Vehicle SPEC INJ - Sprain	\$682.79 \$0.00	\$0.00 \$0.00	\$39.30 \$0.00	\$722.09 \$0.00	\$722.09	
██████████ ██████████	12/26/2023 WCMO	1 C	STRAIN- Miscellaneous SPEC INJ - Strain	\$1,599.54 \$0.00	\$0.00 \$0.00	\$77.37 \$0.00	\$1,676.91 \$0.00	\$1,676.91	
██████████ ██████████	12/26/2023 WCMO	1 C	STRAIN- Miscellaneous SPEC INJ - Strain	\$1,774.52 \$0.00	\$0.00 \$0.00	\$15.12 \$0.00	\$1,789.64 \$0.00	\$1,789.64	
Summary for Sheriff - 2023 - Oneida County		0.50	Number of Claims:	8	\$6,622.74 \$341.60	\$0.00 \$0.00	\$318.98 \$0.00	\$6,941.72 \$0.00	\$6,600.12
Zoning									

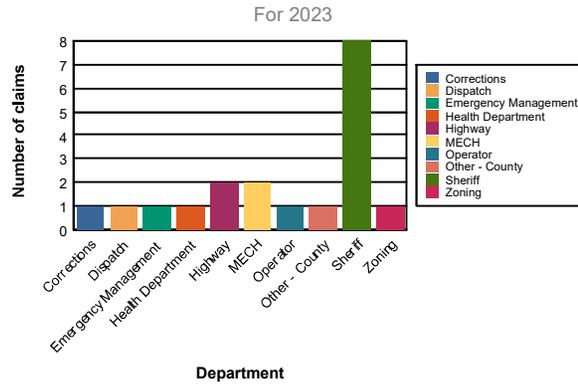
Claim Number Claimant	DOL Claim Type	Lag O/C	Injury Accident	Med. Paid Med. Res Med. Rec	Indem. Paid Indem. Res Indem. Rec	Exp. Paid Exp. Res Exp. Rec	Total Paid Total Res Total Rec	Total Incurred
██████████	06/16/2023	0	VEHICLE- Collision w/ a Fixed Object	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
██████████	WCIO	C	SPEC INJ - Contusion	\$0.00	\$0.00	\$0.00	\$0.00	

Summary for Zoning - 2023 - Oneida County	0.00	Number of Claims:	1	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00
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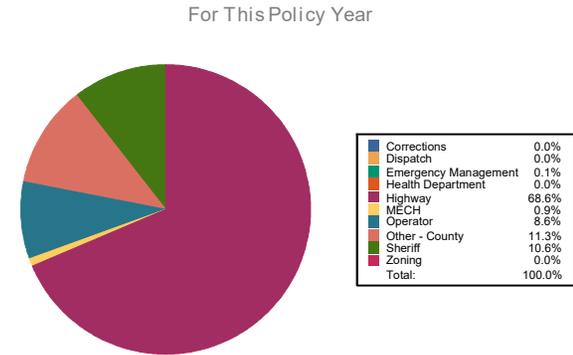
Summary for Oneida County - 2023

Medical Paid	41,708.08
Indemnity Paid	15,648.53
Expense Paid	5,274.78
Total Paid	62,631.39
Medical Reserve	0.00
Indemnity Reserve	0.00
Expense Reserve	0.00
Open Reserve	0.00
Total Incurred	62,289.79
Average Lag Time	10.21
Number of Claims	19

Number of Claims by Department



Total Loss by Department



Claim Number Claimant	DOL Claim Type	Lag O/C	Injury Accident	Med. Paid Med. Res Med. Rec	Indem. Paid Indem. Res Indem. Rec	Exp. Paid Exp. Res Exp. Rec	Total Paid Total Res Total Rec	Total Incurred
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2024 Accident Year - Oneida County

██████████ ██████████	Care Line	04/17/2024 WCIN	6 O	FALL/SLIP - Miscellaneous SPEC INJ - Strain	\$30,959.86 \$24,064.70	\$21,239.23 \$16,928.09	\$11,595.80 \$2,769.09	\$63,794.89 \$43,761.88	\$107,556.77
██████████ ██████████	Care Line	05/15/2024 WCMO	1 C	Other SPEC INJ - Laceration	\$1,925.47 \$0.00	\$0.00 \$0.00	\$166.60 \$0.00	\$2,092.07 \$0.00	\$2,092.07
██████████ ██████████	Care Line	06/19/2024 WCIO	0 C	Other SPEC INJ - All Other	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00
██████████ ██████████	Care Line	10/31/2024 WCMO	4 O	FALL/SLIP - Into Openings SPEC INJ - Contusion	\$264.00 \$3,736.00	\$0.00 \$0.00	\$27.50 \$972.50	\$291.50 \$4,708.50	\$5,000.00

Summary for - 2024 - Oneida County			2.75	Number of Claims:	4	\$33,149.33 \$0.00	\$21,239.23 \$0.00	\$11,789.90 \$0.00	\$66,178.46 \$48,470.38	\$114,648.84
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Corrections

██████████ ██████████	Care Line	06/04/2024 WCIO	1 C	CUT - Miscellaneous SPEC INJ - Laceration	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00
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Summary for Corrections - 2024 - Oneida County			1.00	Number of Claims:	1	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00
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Deputy

██████████ ██████████	Care Line	04/17/2024 WCIN	0 C	Other OCC DIS - Carpal Tunnel Syndrome	\$0.00 \$0.00	\$0.00 \$0.00	\$3,278.12 \$0.00	\$3,278.12 \$0.00	\$3,278.12
██████████ ██████████	Care Line	12/04/2024 WCIO	1 C	Other SPEC INJ - Contusion	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00

KEY	Claim Number	DOL	Lag	Injury	Med. Paid	Indem. Paid	Exp. Paid	Total Paid	Total Incurred	
	Claimant	Claim Type	O/C	Accident	Med. Res	Indem. Res	Exp. Res	Total Res		
					Med. Rec	Indem. Rec	Exp. Rec	Total Res		
Summary for Deputy - 2024 - Oneida County			0.50	Number of Claims:	2	\$0.00	\$0.00	\$3,278.12	\$3,278.12	\$3,278.12
Summary for Deputy - 2024 - Oneida County						\$0.00	\$0.00	\$0.00	\$0.00	
Highway										
[REDACTED]										
		05/22/2024	0	Other	\$9,457.03	\$2,669.80	\$2,158.03	\$14,284.86		\$17,483.98
		WCIN	O	SPEC INJ - All Other	\$1,415.98	\$380.20	\$1,402.94	\$3,199.12		
[REDACTED]										
		06/24/2024	0	CUT - Powered Hand Tool/Appliance	\$7,818.04	\$200.25	\$1,465.98	\$9,484.27		\$13,044.53
		WCMO	O	SPEC INJ - Laceration	\$2,039.99	\$49.75	\$1,470.52	\$3,560.26		
[REDACTED]										
		07/11/2024	0	MISC - Repetitive Motion	\$0.00	\$0.00	\$3,908.92	\$3,908.92		\$3,908.92
		WCIN	C	OCC DIS - All Other Cum. Injuries	\$0.00	\$0.00	\$0.00	\$0.00		
Summary for Highway - 2024 - Oneida County			0.00	Number of Claims:	3	\$17,275.07	\$2,870.05	\$7,532.93	\$27,678.05	\$34,437.43
Summary for Highway - 2024 - Oneida County						\$0.00	\$0.00	\$0.00	\$6,759.38	
MECH										
[REDACTED]										
		08/02/2024	0	CUT - Non-Powered Hand Tool/Utensil	\$0.00	\$0.00	\$318.50	\$318.50		\$4,000.00
		WCMO	O	SPEC INJ - Puncture	\$3,000.00	\$0.00	\$681.50	\$3,681.50		
Summary for MECH - 2024 - Oneida County			0.00	Number of Claims:	1	\$0.00	\$0.00	\$318.50	\$318.50	\$4,000.00
Summary for MECH - 2024 - Oneida County						\$0.00	\$0.00	\$0.00	\$3,681.50	
Operator										
[REDACTED]										
		04/24/2024	1	Other	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00
		WCIO	C	SPEC INJ - Crushing	\$0.00	\$0.00	\$0.00	\$0.00		
Summary for Operator - 2024 - Oneida County			1.00	Number of Claims:	1	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Summary for Operator - 2024 - Oneida County						\$0.00	\$0.00	\$0.00	\$0.00	
Other										

Claim Number Claimant	DOL Claim Type	Lag O/C	Injury Accident	Med. Paid Med. Res Med. Rec	Indem. Paid Indem. Res Indem. Rec	Exp. Paid Exp. Res Exp. Rec	Total Paid Total Res Total Rec	Total Incurred	
██████████ ██████████	Care Line WCMO	11/04/2024 O	1 STRAIN- Miscellaneous SPEC INJ - Strain	\$0.00 \$3,500.00	\$0.00 \$0.00	\$18.50 \$981.50	\$18.50 \$4,481.50	\$4,500.00	
Summary for Other - 2024 - Oneida County			1.00 Number of Claims:	1	\$0.00 \$0.00	\$18.50 \$0.00	\$18.50 \$4,481.50	\$4,500.00	
Sheriff									
██████████ ██████████	Care Line WCMO	03/17/2024 C	0 STRUCK - Miscellaneous SPEC INJ - Contusion	\$3,762.76 \$0.00	\$0.00 \$0.00	\$887.58 \$0.00	\$4,650.34 \$0.00	\$4,650.34	
██████████ ██████████	Care Line WCIO	04/24/2024 C	1 STRUCK - Fellow Worker, Patient SPEC INJ - Contusion	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00	
██████████ ██████████	Care Line WCIO	04/24/2024 C	1 STRUCK - Fellow Worker, Patient SPEC INJ - Contusion	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00	
██████████ ██████████	Care Line WCIO	04/24/2024 C	0 STRUCK - Fellow Worker, Patient SPEC INJ - Contusion	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00	
██████████ ██████████		06/30/2024 WCMO	0 FALL/SLIP - On Same Level SPEC INJ - Concussion	\$3,704.64 \$2,295.36	\$0.00 \$0.00	\$1,440.83 \$421.82	\$5,145.47 \$2,717.18	\$7,862.65	
██████████ ██████████	Care Line WCMO	07/23/2024 O	0 MISC - Animal or Insect SPEC INJ - Puncture	\$6,767.70 \$13,232.30	\$0.00 \$0.00	\$2,298.47 \$1,701.53	\$9,066.17 \$14,933.83	\$24,000.00	
██████████ ██████████		07/24/2024 WCIO	0 CUT - Object Being Lifted or Handled SPEC INJ - Laceration	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00	
Summary for Sheriff - 2024 - Oneida County			0.29 Number of Claims:	7	\$14,235.10 \$0.00	\$0.00 \$0.00	\$4,626.88 \$0.00	\$18,861.98 \$17,651.01	\$36,512.99

Summary for Oneida County - 2024

Claim Number
Claimant

DOL
Claim Type

Lag
O/C

Injury
Accident

Med. Paid
Med. Res
Med. Rec

Indem. Paid
Indem. Res
Indem. Rec

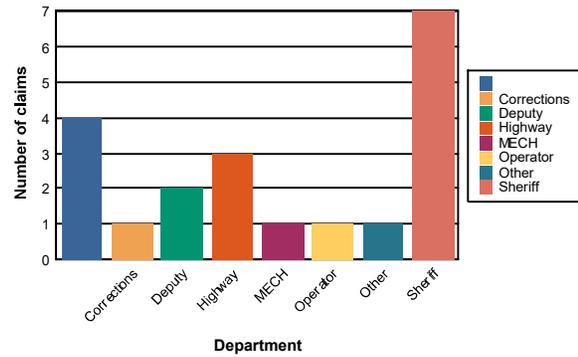
Exp. Paid
Exp. Res
Exp. Rec

Total Paid
Total Res
Total Rec

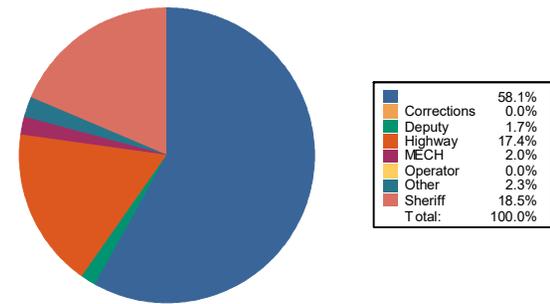
Total Incurred

Medical Paid	64,659.50
Indemnity Paid	24,109.28
Expense Paid	27,564.83
Total Paid	116,333.61
Medical Reserve	53,284.33
Indemnity Reserve	17,358.04
Expense Reserve	10,401.40
Open Reserve	81,043.77
Total Incurred	197,377.38
Average Lag Time	0.85
Number of Claims	20

Number of Claims by Department
For 2024

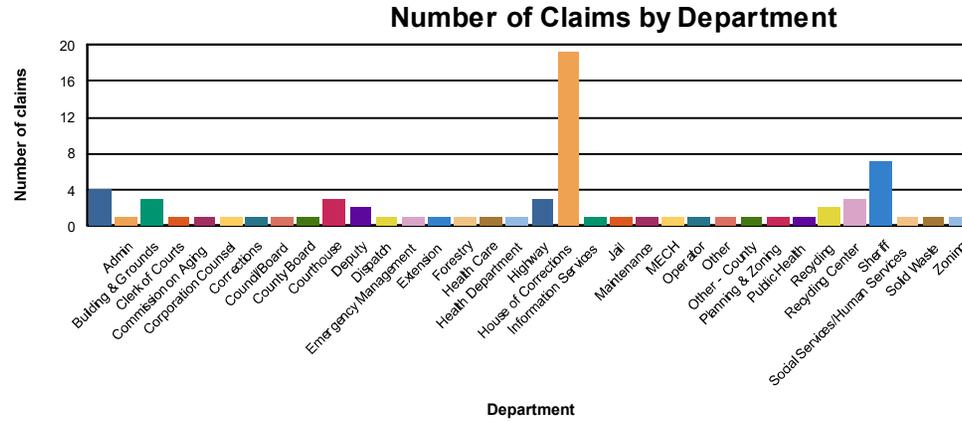


Total Loss by Department
For This Policy Year

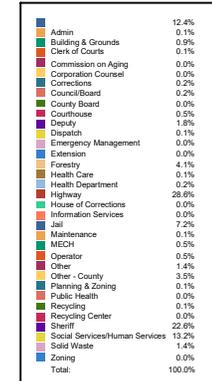
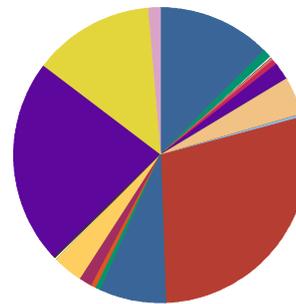


Summary for Oneida County - Overall

Medical Paid	609,900.31
Indemnity Paid	155,855.62
Expense Paid	136,428.01
Total Paid	902,183.94
Medical Reserve	79,763.50
Indemnity Reserve	17,358.04
Expense Reserve	34,358.48
Open Reserve	131,480.02
Total Incurred	979,705.20
Average Lag Time	11.74
Number of Claims	411



Total Loss by Department For This Policy Year



WACPD

SPRING CONFERENCE

MAY 1-2, 2025

New this Year

Welcome Reception

Wednesday, April 30

6:00- 8:00pm



AGENDA

Thursday, May 1

7:30- 8:30am Registration

8:30- 8:45am Welcome- Todd Scott,
WACPD President

8:45- 10:15am Opening Keynote:
Conflict Resolution and De-Escalation



Rick Balistrieri

Protective Services Specialist,
WMMIC

10:15- 10:30am Break

10:30am- 12:00pm Contract Costing-
Patrick Glynn, Boldpath Consulting

12:00- 1:00pm Lunch & Annual
Business Meeting

1:00- 2:30pm Employment Law Update-
Kyle Gulya, vonBriesen & Roper

2:30- 2:45pm Break

2:45- 3:45pm Bargaining Update- Jim Carroll,
Buelow Vetter Buikema Olson and Vliet, LLC

3:45- 4:30pm Roundtable/Act 10 Update

4:30- 5:00pm Break

5:15- 8:50pm & 6:10- 9:35pm Evening Event:
Wine Tasting & Trolley Tours

Friday, May 2

7:30- 8:30am Networking Breakfast

8:30- 9:00am Benefits Update- Mike
Neuberger, Brown & Brown

9:00- 12:00pm Closing Keynote:
Reframing Conflict & Learning the
Conflict Capable Method



Anna Nielsen

Founder & CEO, Conflict Capable
Solutions

12:00- 12:15pm Closing

PRICING

- ✔ \$105 WACPD & WPELRA Members
- ✔ \$125 Non-Members

LOCATION

- ✔ The Lismore Hotel, Eau Claire, WI





WACPD

SPRING CONFERENCE

MAY 1-2, 2025

SPONSORS

Gold Level



Silver Level

Bronze Level

REGISTRATION

All registrations will be online:

<https://docs.google.com/wacpd.registration>

Please print your online confirmation for your fiscal records.

HOTEL INFORMATION

Reserve by March 31, 2025 for discounted rate of \$98/night. Reservations can be made by calling The Lismore at 715-835-8888 (group code WAC) or online at:

<https://hilton.com/en/book>

IMPORTANT DEADLINES

- ✔ Conference Registration due by April 17th
- ✔ Hotel Reservations due by March 31st

LOCATION

- ✔ The Lismore Hotel, Eau Claire, WI

THANK YOU TO OUR
SPONSORS



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Account Number	Account Title	YTD	Budget	Variance	% Budget
Fund101 - GENERAL FUND					
101.30.51430.511101	SALARIES-PERM EMPLOYEE(E)	51,276.77	224,863.00	173,586.23	22.80%
101.30.51430.511102	WAGES-PERM EMPLOYEE(E)	6,804.46	54,280.00	47,475.54	12.53%
101.30.51430.511103	OVERTIME WAGES(E)	.00	.00	.00	100.00%
101.30.51430.511104	WAGES-PART-TIME EMPLOYEE(E)	.00	.00	.00	100.00%
101.30.51430.511113	COVID-19 PAY(E)	.00	.00	.00	100.00%
101.30.51430.512001	SOCIAL SECURITY(E)	3,422.09	21,354.00	17,931.91	16.02%
101.30.51430.512002	RETIREMENT-EMPLOYER'S SHARE(E)	2,527.44	19,261.00	16,733.56	13.12%
101.30.51430.512004	HEALTH/DENTAL INSURANCE(E)	23,073.12	86,275.00	63,201.88	26.74%
101.30.51430.512005	LIFE INSURANCE(E)	163.36	975.00	811.64	16.75%
101.30.51430.512006	WORKER'S COMPENSATION(E)	17.74	350.00	332.26	5.06%
101.30.51430.512007	INCOME CONTINUATION INS(E)	.00	.00	.00	100.00%
101.30.51430.512008	UNEMPLOYMENT COMPENSATION(E)	.00	.00	.00	100.00%
101.30.51430.512018	CASH IN LIEU OF HEALTH INS(E)	.00	.00	.00	100.00%
101.30.51430.512019	EMPLOYEE RECOGNITION(E)	.00	1,250.00	1,250.00	0.00%
101.30.51430.513901	COST ALLOC-VACANCY/REDUCTION(E)	.00	.00	.00	100.00%
101.30.51430.521102	EMPLOYEE MEDICAL EXAMS(E)	710.00	18,000.00	17,290.00	3.94%
101.30.51430.521201	LEGAL SERVICES(E)	.00	.00	.00	100.00%
101.30.51430.521401	TRAINING-OTHER DEPTS(E)	.00	.00	.00	100.00%
101.30.51430.521901	OTHER PROFESSIONAL SERVICES(E)	.00	.00	.00	100.00%
101.30.51430.522005	TELEPHONE AND FAX(E)	.00	800.00	800.00	0.00%
101.30.51430.531101	POSTAGE AND BOX RENT(E)	7.50	275.00	267.50	2.72%
101.30.51430.531102	PRINTING AND DUPLICATION(E)	6.01	750.00	743.99	0.80%
101.30.51430.531103	CENTRAL PURCHASING(E)	491.03	750.00	258.97	65.47%
101.30.51430.531202	SUBSCRIPTIONS(E)	.00	130.00	130.00	0.00%

End.GLPeriod 225 AND [Report].FormattedAccountNumber 101.30.50000.000000{-}101.30.59999.999999

Account Number	Account Title	YTD	Budget	Variance	% Budget
101.30.51430.531203	MEMBERSHIP DUES(E)	210.00	235.00	25.00	89.36%
101.30.51430.531204	ADVERTISING(E)	.00	.00	.00	100.00%
101.30.51430.531301	TRAINING/CONFERENCE FEES(E)	375.00	750.00	375.00	50.00%
101.30.51430.531302	EMPLOYEE AUTO ALLOWANCE(E)	278.60	700.00	421.40	39.80%
101.30.51430.531304	MEALS-TAXABLE(E)	.00	.00	.00	100.00%
101.30.51430.531305	MEALS LODGING & MISC TRAVEL(E)	428.00	900.00	472.00	47.55%
101.30.51431.511102	WAGES-PERM EMPLOYEE(E)	.00	.00	.00	100.00%
101.30.51431.511105	WAGES-LIMITED TERM EMPLOY(E)	.00	.00	.00	100.00%
101.30.51431.512001	SOCIAL SECURITY(E)	49.49	.00	-49.49	100.00%
101.30.51431.512006	WORKER'S COMPENSATION(E)	.00	.00	.00	100.00%
101.30.51431.521102	EMPLOYEE MEDICAL EXAMS(E)	.00	.00	.00	100.00%
101.30.51431.521901	OTHER PROFESSIONAL SERVICES(E)	7,000.00	42,000.00	35,000.00	16.66%
101.30.51431.521902	SECT 125 ADMINISTRATION(E)	3,841.76	24,725.00	20,883.24	15.53%
101.30.51431.521910	CONTRACTUAL PROGRAMS(E)	829.92	16,116.00	15,286.08	5.14%
101.30.51431.531101	POSTAGE AND BOX RENT(E)	.00	.00	.00	100.00%
101.30.51431.531102	PRINTING AND DUPLICATION(E)	.00	600.00	600.00	0.00%
101.30.51431.531901	OTHER SUPPLIES & EXPENSES(E)	.00	.00	.00	100.00%
101.30.51431.531903	WELLNESS INCENTIVES(E)	337.91	3,000.00	2,662.09	11.26%
101.30.51431.699009	OTHER CAPITAL EQUIPMENT(E)	.00	.00	.00	100.00%
101.30.51440.511105	WAGES-LIMITED TERM EMPLOYEE(E)	.00	.00	.00	100.00%
AccountTypeExpenditure		101,850.20	518,339.00	416,488.80	
101.30.51430.473600	INTERGOV CHGS-TESTING(R)	-300.00	-500.00	-200.00	60.00%
101.30.51431.461900	PUBLIC CHGS-EMPLOYEE FEES(R)	.00	.00	.00	100.00%
101.30.51431.474113	LOCAL DEPT CHGS-125 ADMINIST(R)	.00	.00	.00	100.00%
101.30.51431.489150	REIMBURSEMENT OF EXPENDITURE(R)	.00	.00	.00	100.00%

End.GLPeriod 225 AND [Report].FormattedAccountNumber 101.30.50000.000000{-}101.30.59999.999999

Account Number	Account Title	YTD	Budget	Variance	% Budget
101.30.51431.493062	APPL CONT APPR-EMP FEES(R)	.00	.00	.00	100.00%
AccountTypeRevenue		-300.00	-500.00	-200.00	
Fund101 - GENERAL FUND		101,550.20	517,839.00	416,288.80	
Total:		101,550.20	517,839.00	416,288.80	

Report Criteria:

Report type: Invoice detail

Invoice Detail.GL account (5 Characters) = "10130"

Description	Vendor Number	Input Date	Invoice Date	Invoice Number	Invoice GL Account	Invoice Amount	Check Issue Date	Check Number	Check Amount
ASPIRUS BUSINESS HEALTH									
POST OFFER DRUG SCREEN + MRO	24153	01/06/2025	12/31/2024	137708	101.30.51430.521102	72.50	01/16/2025	410460	72.50
EAS CONTRACTED FULL SERVICE	24153	01/06/2025	12/31/2024	138085	101.30.51431.521910	720.86	01/16/2025	410460	720.86
POST OFFER DRUG SCREEN + MRO	24153	01/06/2025	12/31/2024	138324	101.30.51430.521102	72.50	01/16/2025	410460	72.50
RANDOM, POST-OFFER AND POST ACCIDENT SCREENS	24153	01/22/2025	12/31/2024	9063	101.30.51430.521102	180.00	01/30/2025	410711	180.00
Total ASPIRUS BUSINESS HEALTH:									1,045.86
CORPORATE PAYMENT SYSTEMS - FINC DEPT									
TAISHA KOSTER	29450	01/20/2025	12/31/2024	4715 1103 0365 8855 01-1	101.30.51430.531103	1,797.19	01/30/2025	410717	1,797.19
TAISHA KOSTER	29450	01/20/2025	01/15/2025	4715 1103 0365 8855 01-1	101.30.51430.531103	1,011.72	01/30/2025	410836	1,011.72
Total CORPORATE PAYMENT SYSTEMS - FINC DEPT:									2,808.91
COTTINGHAM & BUTLER									
ONGOING CONSULTING INSTALL 1 OF 12	27363	01/02/2025	01/01/2025	383842	101.30.51431.521901	3,500.00	01/16/2025	410575	3,500.00
Total COTTINGHAM & BUTLER:									3,500.00
DIVERSIFIED BENEFIT SERVICES INC									
DBS COBRA JANUARY	24171	01/08/2025	01/06/2025	430709	101.30.51431.521902	287.50	01/16/2025	410579	287.50
DBS FSA JANUARY	24171	01/17/2025	01/16/2025	431620	101.30.51431.521902	621.00	01/30/2025	410843	621.00
DBS HRA JANUARY	24171	01/23/2025	01/23/2025	432228	101.30.51431.521902	1,708.50	01/30/2025	410843	1,708.50
Total DIVERSIFIED BENEFIT SERVICES INC:									2,617.00
Grand Totals:									9,971.77

Summary by General Ledger Account Number

GL Account	Debit	Credit	Proof
101.211100	.00	9,971.77-	9,971.77-
101.30.51430.521102	325.00	.00	325.00
101.30.51430.531103	2,808.91	.00	2,808.91
101.30.51431.521901	3,500.00	.00	3,500.00
101.30.51431.521902	2,617.00	.00	2,617.00
101.30.51431.521910	720.86	.00	720.86
Grand Totals:	<u>9,971.77</u>	<u>9,971.77-</u>	<u>.00</u>

Reviewed by: _____

Date: ____ / ____ / _____

Report Criteria:

Report type: Invoice detail

Invoice Detail.GL account (5 Characters) = "10130"



Oneida County

Finance Department Memorandum

February 17, 2025

TO: Members of the Executive Committee
FROM: Tina Smigielski, CPA, Finance Director
CC: Tracy Hartman, County Clerk & Administrative Coordinator
RE: Audit Update Report - *February*

The 2024 audit season presents a unique challenge due to the resignation of the Human Service Center finance director last year. The external auditors require that a qualified individual – strong preference for a CPA - serve as primary point of contact during fieldwork and in order to prepare / oversee work papers and report preparation. As discussed at the January Executive Committee meeting, I have taken on this responsibility in addition to being the primary point of contact for the County’s audit. At the request of the Committee Chair, a monthly update on the audit will be provided in the form of a check-list as presented below.

2024 Audit Schedule

February	Preliminary Fieldwork
March	Complete Workpapers; Adjusted Trial Balances Due to Auditor; Final Budget Transfers
April / May	Fieldwork, WDOR Reports Filed
June	Draft Financial Statements, Footnotes, Single Audit, and Management Letter
July	Final Reports
August	Presentation to Board

Oneida County

Current Tasks

- ✓ Preliminary fieldwork documentation and walkthrough requests
- ✓ Internal control narratives update
- ✓ Starting fund balances tie out
- Confirms and questionnaires
- Bank and investment reconciliations
- Lease agreements reviewed, GASB entries / roll-forward
- Subscription Based Information Technology Arrangements (SBITA) reviewed, GASB entries / roll-forward
- Grant agreements reviewed, preliminary expenditures calculated
- Process prior year vendor, payroll payables / revenue and receipt receivables
- Reconcile health insurance expenses to supporting documentation
- Calculate compensated absence liabilities
- Calculate property tax deferred revenue and delinquent taxes by levy year

To Do

- Tie out transfers to / from funds, intra-fund loans
- Capitalize assets / depreciation
- Finalize accounts payables, prepaid expenses, payroll and benefits payable
- Finalize accounts and grants receivable
- Reconcile WRS, FICA other expenses to supporting documentation
- Calculate pension liabilities, if applicable
- Long term debt if applicable
- Finalize Schedule of Federal Expenditures (SEFA)
- Finalize Schedule of State Expenditures (SESA)
- Respond to audit findings
- Prepare final reports

Human Service Center

Current Tasks

- Preliminary fieldwork documentation and walkthrough requests
- Internal control narratives update
- Bank and investment reconciliations
- Grant agreements reviewed, preliminary expenditures calculated
- Process prior year vendor, payroll payables / revenue and receipt receivables

To Do

- Accounts receivable tie out
- Capitalize assets / depreciation
- Accounts, payroll other payables
- Reconcile health insurance expenses to supporting documentation
- Calculate compensated absence liabilities
- Calculate pension liabilities, if applicable
- Lease agreements reviewed, GASB entries / roll-forward
- Subscription Based Information Technology Arrangements (SBITA) reviewed, GASB entries / roll-forward
- Finalize Schedule of Federal Expenditures (SEFA)
- Finalize Schedule of State Expenditures (SESA)
- Respond to audit findings
- Prepare final reports



Oneida County

Finance Department Memorandum

February 17, 2025

TO: Members of the Executive Committee
FROM: Tina Smigielski, CPA, Finance Director
CC: Tracy Hartman, County Clerk & Administrative Coordinator
Tara Osterman, County Treasurer
Lisa Charbarneau, LRES Director
Jason Rhodes, Director of Information Technology Services
Susie Kuczarski, Programmer / Analyst
RE: ERP Upgrade Status Report

An Enterprise Resource Planning (ERP) system is an integration of main businesses process. The ERP system was developed around an AS-400 environment resulting in disjointed and inefficient end user experience. As a result of limitations to functionality and access to data, County personnel had developed work-around processes that resulted in audit findings and was difficult to support. The County was increasingly at risk of being exposed to potential legal and compliance risks issues due to the current systems stagnation and lack of vendor investment. Therefore, in 2022 a commitment was made to fully replace the existing ERP systems under one integrated computerized solution.

A Request for Qualifications (RFQ) to vendors with expertise in the local government ERP market was issued. Minimum qualifications for vendors included the following: Governmental Fund Accounting as required by the Governmental Accounting Standards Board general ledger and budget; Cash receipting and miscellaneous accounts receivable; Treasury management including bank auto reconciliations, direct deposit transfers, and check files; Purchasing and accounts payables (including 1099 processing); Payroll, paid time off banks, and benefits (including W2 processing) ; Human resources on/off-boarding and employee benefits; and, attachments and document management

An internal working group made up of Corporation Counsel, IT, Finance, Highway, Social Services, and the Sheriff's Office reviewed the three proposals received. Full day demonstrations were held with attendees from several departments in addition to those represented on the internal working group. The internal working group considered the proposals and demonstrations including functionality, cost and other factors. Based on recommendations from this internal working group, the County Board approved a contract with Civic Systems in 2022.

The project was executed in the two main phases of (1) Financials and (2) Payroll/HR. All phases included the cleanse and migration of 7-years historical data, database testing / programming, training, and trouble-shooting post-go-live. The following table indicates the module / function that was either replaced or introduced with Civic Systems, and the date when complete transition to the new system took place. The full transition to electronic timesheets (miTime) is in process. All departments are scheduled to be transitioned to miTime by next month. The transition to Open Enrollment to miPay will occur during the open enrollment season in November of 2025.

MODULE / FUNCTION	Replaced w/ Civic Systems	New Function w/ Civic Systems	Full Transition
Financials			
Budget JDE (AS/400)	X		July-23
Document Attachment / Storage		X	July-23
General Ledger JDE (AS/400)	X		July-23
Purchasing		X	July-23
Accounts Receivable JDE (AS/400)	X		April-24
Countywide - Cash Receipting (AS/400)	X		April-24
Payroll / HR			
Avenu Paymate (AS/400)	X		January-25
Document Attachment / Storage		X	January-25
Employee Self-Service Portal		X	January-25
Human Resources		X	January-25
Sheriff's Payroll (AS/400)	X		January-25
E-timesheets and PTO Requests, <i>in process</i>		X	March-25
Open Enrollment		X	November-25

The total project budget of \$517 thousand was approved by County Board using ARPA Funds. All funds were committed via written contract. As of the date of this memo, \$378 thousand has been expended and the remaining \$140 thousand is expected to be paid out in 2025.

The ability to get this project to the finish line is attributed to the hard work of the intra-department implementation team made up of several staff members from the IT, LRES, Treasury, and Finance departments. In addition, significant testing was completed outside of this core implementation team including staff from the Forestry, Highway and Sheriff's departments. Finally, the 3-year project would not have been successful without the support of the Executive Committee, and pledge of significant funding by the County Board.

Thank you.



Oneida County

Finance Department Memorandum

February 18, 2025

TO: Members of the Executive Committee
FROM: Tina Smigielski, CPA, Finance Director
CC: Michael J. Fugle, Corporation Counsel
Tracy Hartman, County Clerk & Administrative Coordinator
Tara Ostermann, County Treasurer
RE: Banking and Investment County Code Updates

The State of Wisconsin statute provides for County government parameters in regards to depositories and investment of funds. Government Finance Officers Association (GFOA) recommends that an investment policy be reviewed and updated annually. Oneida County has codified aspects of banking and investment programs instead of managing via a Policy. Specifically, the Oneida County Code has language regarding the County's depositories and investments in the following sections:

§ 1.27 Auditor/Finance Director

§ 1.38 Investment Policy

§ 2.32 Executive Committee

§ 3.03 Local Government Pooled Investment Fund

§ 3.12 Financial Policies and Procedures

The codification of outdated and conflicting language makes the program difficult to administer and can lead to audit findings. One example is State Statute guarantees up to \$1 million in deposits, far exceeding the \$650 thousand referenced in our Code; and our Code only references FDIC but neglects to include NCUA (credit union insurance program). A second example is the Code in Chapter 1 designates investment authority to the Finance Director, but then Chapter 3 states an annual resolution to designate investment authority is required each November.

During 2025 an internal working group including the County Treasurer, County Clerk / Administrative Coordinator, Corporation Counsel and Finance Director will be formed to draft an Investment Policy that is up to date with current State Statute and industry standards; and update or eliminate codified language that conflicts with the proposed Policy. Input from the County's banking and investment managers will be solicited to tap into their industry expertise. Relevant sections of the Code and GFOA recommended practice is attached for your review. Your feedback during this process is encouraged.

Chapter 1. General Government

Article II. County Officials

§ 1.27. Auditor/Finance Director.

[Added by Ord. No. 37-94; amended by Res. No. 117-2008]

- (1) The County Auditor/Finance Director is responsible for overall financial management, accounting, reporting, budgeting and internal auditing of the County. This position provides financial reports, analysis and advice to the County Board and employees. The department is responsible for processing accounting records, accounts payable, central purchasing, payroll and fringe benefits payments. The County Auditor/Finance Director is one of the team of Risk Managers. In addition, the Auditor/Finance Director is charged with reviewing all resolutions/ordinance amendments that are submitted to the County Clerk to ensure that a proper fiscal impact report is attached when necessary.

[Amended Res. No. 72-2012]

- (2) Investment Authority. Under § 59.62, Wis. Stats., the County Board hereby delegates to the County Auditor/Finance Director the authority to invest County funds, § 66.04(2), Wis. Stats., and § 3.18 of this General Code, with the following restrictions:
 - (a) The County Board shall review the County Auditor/Finance Director's exercise of this authority annually at the November meeting of the Board.
 - (b) The report shall be presented to the Committee periodically at a meeting frequency as determined by the committee chair.
- (3) Deposit of Public Monies. To comply with § 59.61, the County Auditor/Finance Director shall prepare an ordinance, to be acted upon by the County Board at their annual November meeting, designating public depositories. The County Auditor/Finance Director shall proceed in the manner prescribed in § 34.05, Wis. Stats., and shall be limited as to liability as defined in § 34.06, Wis. Stats.

Chapter 1. General Government

Article III. General Provisions

§ 1.38. Investment Policy.

[Added by Ord. No. 3-98; amended by Res. No. 105-2006; Res. No. 117-2008; Res. No. 32-2009]

- (1) Introduction. The timely deposit and investment of public monies is an important and integral part of any cash management program. This statement of policy is intended for the use and guidance of the designated County official or officials with investment authority and any investment advisers to whom County officials have delegated investment authority as defined in § 66.0603(2) of the Wisconsin Statutes. This investment policy shall be reviewed annually by the County investment officer and the Finance and Insurance Committee. The Finance and Insurance Committee shall approve any recommended changes, and the necessary resolution to modify the existing policy shall be presented to the Oneida County Board for its action.
- (2) Statement of Purpose. The purpose of this investment policy is to establish guidelines for investments that are broad enough to allow the investment officer to function properly within the parameters of responsibility and authority. It is also intended to be specific enough to establish a prudent set of basic procedures to assure that investment assets are adequately safeguarded.
- (3) Goals and Objectives.
 - (a) The primary objectives of Oneida County investment activities shall be the following in order of importance:
 1. Safety. The safety of the principal shall be the foremost objective.
 2. Liquidity. Funds shall be invested to provide sufficient liquidity to meet all reasonably anticipated disbursement requirements; and
 3. Yield. Funds shall be invested to maximize return consistent with the objectives in Items 1 and 2 and other limitations described in this policy.
- (4) Delegation of Authority.
 - (a) Pursuant to §§ 59.62(1)(2) and 59.25(3)(s) of the Wisconsin Statutes and to § 1.13(6)(a)(b) of the Oneida County Code, the authority to invest and reinvest monies of Oneida County, to sell or exchange securities so purchased and to provide for the safekeeping of such securities is delegated to the County Auditor/Finance Director.
 - (b) The Auditor/Finance Director or his/her designee shall have the authority to direct the Treasurer to transfer funds between accounts established for investment purposes.
 - (c) As defined in § 66.0603(2) of Wisconsin Statutes, the Auditor/Finance Director may delegate investment authority for any funds not immediately needed to a state or national bank, or bank, or trust company which is authorized to transact business in the State.
- (5) Prudence Required. The standard of prudence will apply to all investments made on behalf of the County in accordance with the "prudent person rule" of § 881.01 of the Wisconsin Statutes which

states:

"Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived."

- (6) Depositories and Providers of General Banking Services. The primary provider of banking services will be Associated Bank North, located in the City of Rhinelander, Oneida County, Wisconsin. In addition, the Auditor/Finance Director "shall" direct the Treasurer to place funds in other depositories defined in § 59.61(3) of the Wisconsin Statutes.
- (7) Depository Collateralization Requirements. With the passage of Wisconsin Act 25, effective August 1, 1985, the State of Wisconsin no longer provides an overall guarantee of public fund deposits. However, the State will continue to pledge general purpose revenues as described in Wisconsin Statutes § 20.124(1)(a) for the payment of losses of public deposits until the balance of the appropriation is exhausted. However, no payment for a loss in excess of \$400,000 for any one public deposit in any individual public depository will be made. As the FDIC insures deposits up to \$250,000, a public deposit is protected up to \$650,000 in any one depository institution. Funds will only be placed in depository institutions that are FDIC insured.

Funds placed in any one depository institution above \$650,000, including demand deposits, time deposits, and certificates of deposit must be 100% collateralized as to principal and accrued interest with securities that are obligations of the U.S. Government or its agencies that are fully guaranteed by the U.S. Government. Securities held as collateral shall be delivered for safekeeping to a custodial bank selected by Oneida County. Securities held as collateral at the custodial bank will be marked to market at least monthly, with a monthly statement sent to the Investment Officer detailing all holdings.

(8) Permitted Investments.

(a) All investments will be made in accordance with § 66.0603 of the Wisconsin Statutes governing the investment of public funds and as further restricted by this Investment Policy Statement. Permitted investments are:

- 1. Securities issued or guaranteed as to principal and interest by the U.S. Government or agencies thereof.
 - 2. Fixed income securities with a minimum long-term debt rating of AA by Moody's or Aa by Standard & Poor's at the time of purchase and meeting the maturity criteria outlined above.
 - 3. Investments in commercial paper and variable rate demand notes are restricted to corporations rated A-1 and A-2 by Standard and Poor's or P-1 or P-2 by Moody's at the time of purchase.
 - 4. Time deposits in any credit union, bank, savings bank, trust company or savings and loan association which is authorized to transact business in the State of Wisconsin if the time deposits mature in not more than three years.
 - 5. Floating rate securities, the coupons of which adjust to market interest rates with a minimum frequency of four times annually, meeting quality and maturity criteria outlined above.
 - 6. No-load money market mutual funds whose investments are limited to those meeting the above criteria in compliance with § 66.0603.
 - 7. The State of Wisconsin Local Government Investment Pool (LGIP).
- (9) Diversification. Total holdings of any one issuer may not exceed 10% of the market value of the portfolio at the time of purchase, with the exception of U.S. Government issues and issues of U.S. Government agencies fully guaranteed as to both principal and interest by the U.S. Government.

(10) Maturities.

- (a) Maturities of individual securities must be in compliance with § 66.0603 of Wisconsin Statutes. Per this section, time deposits may not exceed three years, and debt that is not guaranteed as to principal and interest by the Federal Government or its Agencies, or a Wisconsin municipality must have a maturity not more than seven years. Maturities may be further restricted by guidelines set forth below.
- (b) No individual issue shall exceed five year(s) in maturity from the date of purchase.
- (c) Floating rate securities, the coupons of which adjust to market interest rates with a minimum frequency of four times annually, shall at a minimum be subject to the maturity constraints outlined in Item "A" above.

(11) Liquidity. All securities must be readily marketable to ensure adequate portfolio liquidity.

(12) Reporting.

- (a) Investment Advisers and Custodians. All investment advisers and custodians retained by the County will provide detailed monthly statements to the County Auditor/Finance Director. Such reports will contain at a minimum a description of each security including units held, cost, market value and current yield as well as a detailed list, by date, of all transactions executed during the period.
- (b) Auditor/Finance Director. It will be the responsibility of the Auditor/Finance Director to establish and maintain records and accounts to:
 - 1. Provide necessary internal controls.
 - 2. Detail investments as to purchase date, cost, maturity and interest rate.
 - 3. Maintain other records that may be required to accurately reflect all investment transactions.
- (c) [Investments.] The Auditor/Finance Director shall, when requested, make a report on County investments to the Oneida County Finance and Insurance Committee. In addition, the Auditor/Finance Director shall include a description of the County's investment Portfolio as part of his/her annual report to the County Board of Supervisors.

Chapter 2. County Board Rules of Procedure

Article II. Committees, Boards and Commissions

§ 2.32. Executive Committee.

[Amended by Ord. No. 2-98; Ord. No. 15-2000; Res. No. 01-2009; Ord. No. 55-2011; Res. No. 72-2012; 2-19-2019 by Res. No. 22-2019 (Ord. No. 5-2019), effective 3-2-2019; 2-20-2024 by Res. No. 32-2024, effective 4-16-2024]

The Executive Committee shall be composed of seven members and:

- (1) Administer matters pertaining to the finances of the County such as the budget. The Committee is authorized to transfer funds between budgeted items of individual County office or department accounts if such budgeted items have been separately appropriated and to supplement appropriations for a particular office, department or activity by transfers from the Contingency Fund, subject to and under the provisions of § 65.90(5), Wis. Stats.
- (2) Be advised on illegal tax matters to be brought before the County Board by the County Treasurer.
- (3) Supervise the County depository and the investment of available funds pursuant to an investment policy approved by the County Board. By resolution to the County Board, the Executive Committee shall recommend an investment policy to be followed by the Committee and the County Auditor/Finance Director as its investment officer. Any changes to the investment policy shall be approved by the County Board.
- (4) Make or have made audits when deemed necessary.
- (5) Review County programs and services and develop and implement policies and procedures to ensure that proper types and levels of insurance coverage are maintained and make appropriate recommendations to the County Board. At its first meeting in January of each year, or as soon thereafter as is reasonably possible, the Committee shall establish minimum insurance coverages as required by § **3.04(6)** of this Code after consulting with the County's insurance and risk counselors. The Committee shall cause written notice of any change in its insurance coverage requirements to be immediately sent to its committees, boards and commissions and all department heads.
- (6) Establish and regularly monitor a loss-prevention program to encourage improvements in public using County facilities, services or equipment.
- (7) Retain insurance and risk counselors whenever the Committee determines such professional expertise is necessary as in the best interest of the County.
- (8) Execute necessary contracts upon approval of the County Board.
- (9) Review and make recommendations to the County Board as to all general claims, except any insured liability claims against the County shall be referred by the County Clerk through the Corporation Counsel to the insurance counselor retained by the County and/or the appropriate insurance carrier.
- (10) Review and approve claims for damages by dogs to domestic animals.

- (11) Recommend any County ordinances to the County Board and consult with the Corporation Counsel as to creation, repeal, recreation, amendment or administration of County ordinances.
- (12) (Reserved)
- (13) Recommend any changes in this General Code and consult with the Corporation Counsel and County Clerk as to changes in the Code.
- (14) Serve as a liaison with the Wisconsin Counties Association on legislative matters.
- (15) Serve as a liaison with area legislators.
- (16) Report to the County Board on legislative matters pertaining to County government.
- (17) Copies of Code. The Committee may authorize the County Clerk to order additional copies and any supplements thereto of the General Code for sale to the general public at a sum set by the Committee.
- (18) Recommend an annual wage and salary plan in the form of a resolution to be passed by a majority of the County Board, setting forth a salary schedule for all union, nonunion elected and appointed positions. The schedule shall set forth each position classification or position, last year's salary, and any adjustments thereto, proposed increases expressed in both dollar and percentage terms, and any proposed changes to the fringe benefits presently in effect.
- (19) Have general supervision of all employment policies of the County, including such things as paid time off and leaves of absences.
- (20) Upon the request of the Social Services Committee, act upon requests of the Director of Social Services to promote and permit efficient management of personnel practices and procedures concerning reclassifications, promotions and demotions, in order to comply with §§ 46.22(1)(d), 49.33(4) through (7), Wis. Stats., Ch. PW-PA 10, Wis. Adm. Code, as may be amended from time to time, and to comply with applicable merit rule, civil service system and affirmative action provisions that may apply.
- (21) Review requests for position reclassifications and make recommendations for addition or deletion of positions for departments of the County.
- (22) Cooperate with department heads in the enforcement of County personnel policies.
- (23) Conduct all labor negotiations and recommend results to the County Board. In negotiating with representatives of the collective bargaining unit for the Highway Department, the Committee shall provide reasonable notice to the Highway Committee of all scheduled negotiation meetings and the Highway Committee should provide a knowledgeable member or representative to attend such meetings.
- (24) Examine and investigate employee grievances and enforce necessary discipline in cooperation with department heads.
- (25) Submit an annual report to the County Board.
- (26) Supervise and have charge of all employee insurance matters pertaining to hospital and surgical care plans and life insurance. If any changes in coverage or premiums become known to the Committee, it shall provide notice, in writing, to members of the County Board.
- (27) Consider and make recommendations to the County Board regarding departmental organization, establishment, reorganization and staffing levels. In the event a vacancy occurs in a position, for whatever reason, the department head shall submit a written report to the Personnel Director for evaluation and review. The Personnel Director shall submit a written recommendation on the vacant position to the Personnel Committee for final determination.

Chapter 3. Finance and Taxation

§ 3.03. Local Government Pooled Investment Fund.

- (1) The County Board approves and designates the Local Government Pooled Investment Fund of the State as one of the public depositories of the County. The County Treasurer is designated as the County official authorized to transfer funds to the State Treasurer for deposit to the Fund; and the Deputy County Treasurer may so act if the County Treasurer is unable to act. The designation of authority contained in this paragraph shall be subject to notice by the County Finance Committee.
[Amended by Res. No. 01-2009]
- (2) The County Treasurer shall inform the State Treasurer's office in writing, including a copy of the resolution creating this section, that the County wishes to participate in the Local Government Pooled Investment Fund and that the following officials are authorized by the County to request withdrawals; and that such deposits may be made, preferably in \$1,000 increments, as the persons named below determine may be safely deposited, leaving a sum sufficient in County public depositories which have been so designated by the County Board to meet the financial obligations of the County as they can reasonably be projected to occur:
 - (a) County Treasurer.
 - (b) Deputy County Treasurer.

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 - (a) County Treasurer.
 - (b) Deputy County Treasurer.

§ 3.12. Financial Policies and Procedures.

[Amended by Res. No. 117-2008]

- (1) All deposits of public funds shall be made daily on each business day only at one of the public depositories listed on the annual resolution adopted by the County Board at its annual meeting.
- (2) The County Treasurer shall have the authority to make all payments to the County which are short \$4 or less. The Treasurer shall have the authority to voucher from the General Fund funds needed to accomplish the payment of these incidental shortages. The Treasurer shall maintain an accurate written record concerning all such transactions and shall submit the voucher to the Finance and Insurance Committee for review and approval.
[Amended by Res. No. 41-2016; 1-18-2022 by Res. No. 13-2022, effective 2-1-2022]
- (3) The County Auditor/Finance Director shall abide by the Oneida County Investment Policy adopted by the Board on the 20th day of January 1998 or in lieu thereof, by any investment policy adopted by the Board subsequent to that date.
- (4) The Treasurer shall prepare and maintain a written daily receipt-disbursement form, including updated daily balances for checking accounts.
[Amended by Res. No. 01-2009]
- (5) The Auditor/Finance Director shall maintain a written record of earnings and investments which shall be reported to the Finance Committee on a monthly basis, which record shall include information concerning average yield and individual yields.

- (6) The Auditor/Finance Director shall maintain an investment record which shall be reported to the Finance Committee on a monthly basis which record shall include information for each investment concerning purchase price and date; date of principal maturity; location of security; amount of interest collection; date sold, receipt number and amount received. The record shall also include a log of contacts with interested County financial institutions and the Local Government Pooled Investment Fund and any other financial group that is managing the County's public funds.
- (7) The Auditor/Finance Director shall, under the direction of the Finance Committee, develop specifications for the annual placement of any checking accounts the County may have with qualified financial institutions located in the County. The Finance Committee may request the assistance of other County employees in the development of these specifications.
- (8) The County Auditor/Finance Director shall abide by the resolution delegating investment authority, which resolution shall be reviewed and adopted by the County Board at its annual November meeting.
- (9) All public depositories shall have been approved as qualified to become a public depository by the Commissioner of Credit Unions if the depository is a credit union chartered under Ch. 186, Wis. Stats., the Administrator of Federal Credit Unions if the depository is a federally chartered credit union, the Commissioner of Banking if the depository is a bank, savings and trust company or mutual savings bank, or by the Commissioner of Savings and Loan if the depository is a savings and loan association.
- (10) The Finance Committee shall develop and maintain specifications for banking, financial and depository services and shall solicit and accept bids and enter into contracts in behalf of the County for such banking, financial and depository services which it determines are in the best interests of the County.
- (11) Investment of County Funds by County Auditor/Finance Director. The County Auditor/Finance Director is hereby designated the Oneida County investment officer and, as such, is authorized to invest County funds with the same authority and in the same manner in which they could be invested by the County Board pursuant to § 66.04(2), Wis. Stats.



BEST PRACTICES

Investment Policy

GFOA recommends that all governments establish a comprehensive written investment policy, which should be adopted by the governing body.

An investment policy describes the parameters for investing government funds and identifies the investment objectives, preferences or tolerance for risk, constraints on the investment portfolio, and how the investment program will be managed and monitored. The document itself serves as a communication tool for the staff, elected officials, the public, rating agencies, bondholders, and any other stakeholders on investment guidelines and priorities. An investment policy enhances the quality of decision making and demonstrates a commitment to the fiduciary care of public funds, making it the most important element in a public funds investment program.

GFOA recommends that all governments establish a comprehensive written investment policy, which should be adopted by the governing body.

The investment policy should be reviewed and updated annually and should include statements on the following:

- **Scope and investment objectives:** Tailor the scope and investment objectives to the type of investment to which the policy applies (e.g., excess operating funds, bond proceeds, pension fund assets).

- **Roles, responsibilities, and standards of care:** Identify the roles of all persons involved in the investment program by title and responsibility. Standards of care should include language on prudence (i.e., the prudent person rule), due diligence, ethics and conflicts of interest, delegation and authority, and knowledge and qualifications.
- **Suitable and authorized investments:** Include guidelines on selecting investment types, investment advisors, interest rate risk, maturities, and credit quality, along with any collateralization requirements.
- **Investment diversification:** State the government's approach to investment diversification, identifying the method that will be used to create a mix of assets that will achieve and maintain the government's investment objectives.
- **Safekeeping, custody, and internal controls:** Develop guidelines to enhance the separation of duties and reduce the risk of fraud.
- **Authorized financial institutions, depositories, and broker/dealers:** Establish a process for creating a list of financial institutions, depositories, and broker/dealers that will provide the primary services necessary for executing the investment program.
- **Risk and performance standards:** Establish one or more appropriate benchmarks against which the portfolio should be measured and compared.
- **Reporting and disclosure standards:** Define the frequency of reporting to the governing body and the government's management team.

References:

- [GFOA Sample Investment Policy](#)
- GFOA Resource *Selecting and Managing Securities Broker-Dealers for Investing*
- GFOA Resource *Fixed Income Diversification Resource For Public Investing*

Board approval date: Friday, September 30, 2016

Jan - Dec 2024

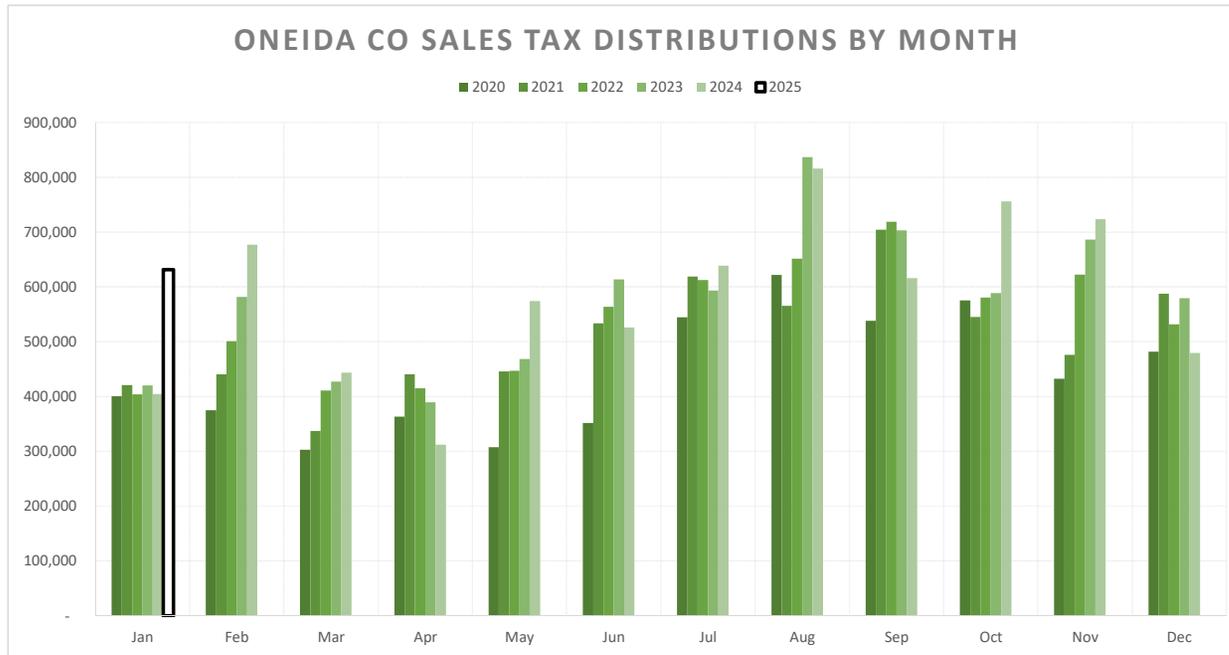


Oneida County Investment Report

Account	Beginning Balance	Deposits	Withdrawals	Investment Income, net	Ending Balance	Average Annualized Return, Net
LGIP	7,878,757	8,500,000	(15,000,000)	654,485	2,033,242	5.223%
ADM Co. General Fund	-	66,047	-	1,158	67,206	4.981%
ADM Co., Opioid Settlement	303,287	353,426	-	89,225	745,938	5.114%
ADM Co., ARPA	3,368,040	-	(2,466,047)	140,330	1,042,322	5.114%
ADM Co., HSC Escrow	-	4,353,006	-	-	4,353,006	
Dana Investment Advisors	5,851,251	2,000,000	-	148,911	8,000,162	3.767%
Ehlers Public Finance	5,739,852	2,000,000	-	315,126	8,054,978	3.431%
Wisc. Investment Series Coop	4,329,590	3,000,000	-	516,442	7,846,033	5.350%
Total	\$ 27,470,777	\$ 20,272,479	\$ (17,466,047)	\$ 1,865,677	\$ 32,142,885	4.43%

County Main Checking Account			
Beginning Balance	Receipts	Disbursements	Ending Balance
\$ 4,048,596	\$ 105,361,496	\$ (101,631,910)	\$ 7,778,182

Note this report Includes general County balances only, does not include Airport accounts, Solid Waste Escrows or other restricted funds.



Sales Tax Distributions by Month

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Jan	400,630	420,899	404,107	420,049	404,380	631,495
Feb	374,937	440,390	501,151	581,804	676,612	
Mar	302,900	337,383	411,163	427,402	443,215	
Apr	363,400	440,684	415,204	389,398	312,431	
May	307,624	445,715	446,697	468,273	573,931	
Jun	351,440	533,259	563,546	613,723	525,561	
Jul	544,174	618,908	612,151	593,004	638,215	
Aug	621,584	565,100	651,494	836,594	815,565	
Sep	537,871	703,930	718,692	703,180	615,583	
Oct	574,925	544,833	580,311	588,767	755,779	
Nov	432,256	476,000	622,264	686,319	723,216	
Dec	481,521	587,322	531,460	579,376	479,100	
Total	\$ 5,293,263	\$ 6,114,422	\$ 6,458,240	\$ 6,887,889	\$ 6,963,589	\$ 631,495
Annual Budget	4,550,000	4,800,000	5,500,000	6,400,000	7,060,000	7,050,000
% of Budget	108%	116%	127%	117%	108%	9%
% Chg vs PY		16%	6%	7%	1%	-91%

Source: WDOR, Monthly County Sales Tax Distributions

Report Criteria:

Report type: Invoice detail

Invoice Detail.GL account (5 Characters) = "10158","20306","40158","40458","10121","10124","10126"

Description	Vendor Number	Input Date	Invoice Date	Invoice Number	Invoice GL Account	Invoice Amount	Check Issue Date	Check Number	Check Amount
ASPIRUS HEALTH PLAN INC									
CREDITS/DEBITS PER CARRIER	28681	01/28/2025	01/17/2025	250170000270	101.58.51990.489100	426,202.00	01/30/2025	410823	426,202.00
Total ASPIRUS HEALTH PLAN INC:									426,202.00
ASSOCIATED BANK FAHP									
CIL FAHP EE PMT	29482	01/02/2025	12/31/2024	2024 FN-0244.2	101.58.59101.494086	11,691.74	01/06/2025	467	11,691.74
CIL FAHP EE PMT	29482	01/14/2025	01/14/2025	2025 FN-0004	101.58.59101.494086	7,199.19	01/17/2025	1290	7,199.19
CIL FAHP EE PMT	29482	01/14/2025	01/14/2025	2025 FN-0005	101.58.59101.494086	2,544.50	01/17/2025	1291	2,544.50
CIL FAHP EE PMT	29482	01/28/2025	01/24/2024	2025 FN-0008	101.58.59101.494086	6,665.33	01/31/2025	1610	6,665.33
CIL FAHP EE PMT	29482	01/28/2025	01/28/2025	2025 FN-0010	101.58.59101.494086	912.53	01/31/2025	1611	912.53
Total ASSOCIATED BANK FAHP:									29,013.29
Boston Mutual Life Ins CO (EFT)									
2025 JAN 24 LIFE INS PREMIUM	500436	01/29/2025	01/29/2025	2025 JAN 24 LIFE INS PR	101.215420	1,367.94	01/31/2025	1619	1,367.94
2025 JAN 24 LIFE INS PREMIUM	500436	01/29/2025	01/24/2025	2025 JAN 24 LIFE INS PR	101.215420	.00	01/30/2025	410830	.00 V
Total Boston Mutual Life Ins CO (EFT):									1,367.94
CHARTER COMMUNICATIONS									
171433701 - SPECTRUM FIBER INTERNET (FINANCE)	5998	01/14/2025	01/01/2025	171433701010125	101.58.51470.522005	745.00	01/16/2025	410571	745.00
Total CHARTER COMMUNICATIONS:									745.00
Delta Dental (EFT)									
DENTAL JANUARY	500217	12/23/2024	01/01/2025	875282-05124	101.215480	10,745.85	01/06/2025	469	10,745.85
COBRA DENTAL JANUARY	500217	12/23/2024	01/01/2025	875282-05124-700	101.215480	175.56	01/06/2025	469	175.56
Total Delta Dental (EFT):									10,921.41
Delta Vision of Wisconsin Inc (EFT)									
VISION JANUARY	500218	12/23/2024	01/01/2025	875282-46577	101.215470	1,260.09	01/06/2025	470	1,260.09
COBRA VISION JANUARY	500218	12/23/2024	01/01/2025	875282-46577-700	101.215470	20.34	01/06/2025	470	20.34

Description	Vendor Number	Input Date	Invoice Date	Invoice Number	Invoice GL Account	Invoice Amount	Check Issue Date	Check Number	Check Amount
Total Delta Vision of Wisconsin Inc (EFT):									1,280.43
EMPOWER (FKA GREAT WEST)(WI DEFF COMP)									
2025 JAN 10 WI DC & ROTH DEDUCTIONS	14390	01/17/2025	01/10/2025	1260633311	101.215700	21,306.61	01/31/2025	1612	21,306.61
2025 JAN 24 WI DC & ROTH DEDUCTIONS	14390	01/29/2025	01/24/2025	2025 JAN 24 CONTRIBUTI	101.215700	37,151.13	01/31/2025	1620	37,151.13
Total EMPOWER (FKA GREAT WEST)(WI DEFF COMP):									58,457.74
FRONTIER COMMUNICATIONS									
715/369-6245.0	6	01/20/2025	12/31/2024	715-188-0021-041714-7 01	101.58.51470.522005	3,263.45	01/30/2025	410720	3,263.45
Total FRONTIER COMMUNICATIONS:									3,263.45
INTERNAL REVENUE SERVICE EFT									
JAN. 10, 2025 PAYROLL TAXES	1871	01/17/2025	01/15/2025	2025.10.JANUARY	101.215120	191,214.24	01/31/2025	1613	191,214.24
W/H FEDERAL	1871	01/23/2025	01/29/2025	2025.24.JANUARY	101.215120	319,222.40	01/31/2025	1613	319,222.40
Total INTERNAL REVENUE SERVICE EFT:									510,436.64
LINDNER & MARSACK S C									
TRI COUNTY HSB WITHDRAWAL LEGAL SERVICES	500356	01/20/2025	12/31/2024	301787	101.58.59990.583052	1,225.00	01/30/2025	410726	1,225.00
Total LINDNER & MARSACK S C:									1,225.00
MDR LE Consulting Services									
BILLABLE HOURS	500237	01/21/2025	12/31/2024	12 - 2024	203.06.59111.699040	225.00	01/30/2025	410727	225.00
BILLABLE HOURS	500237	01/21/2025	01/21/2025	12 - 2025	203.06.59111.699040	1,025.00	01/30/2025	410862	1,025.00
Total MDR LE Consulting Services:									1,250.00
MEAD AND HUNT INC									
MEAD & HUNT TITLE VI	29584	01/20/2025	12/31/2024	380086	401.58.57310.521901	1,835.00	01/30/2025	410728	1,835.00
Total MEAD AND HUNT INC:									1,835.00
MGT of America Consulting LLC									
DALY, STEPHEN WEEK ENDING 12/21/2024	500222	01/08/2025	12/31/2024	MGT36347	101.58.59990.583052	6,526.80	01/16/2025	410487	6,526.80

Description	Vendor Number	Input Date	Invoice Date	Invoice Number	Invoice GL Account	Invoice Amount	Check Issue Date	Check Number	Check Amount
Total MGT of America Consulting LLC:									6,526.80
NATIONWIDE RETIREMENT SOLUTIONS EFT									
2025 JAN 10 PLAN SALARY REDUCTION	50580	01/29/2025	01/29/2025	2025 JAN 10 & 24 457/RO	101.215700	62,531.22	01/31/2025	1621	62,531.22
2025 JAN 10 PLAN 0035189001	50580	01/31/2025	01/10/2025	2025 JAN 10 PLAN	101.215700	3,153.99	01/31/2025	1623	3,153.99
2025 JAN 10 PLAN 0035189001	50580	01/17/2025	01/10/2025	2025 JAN 10 PAYCHECK	101.215700	.00	01/30/2025	410865	.00 V
2025 JAN 10 PLAN ROTH	50580	01/26/2025	01/24/2025	2025 JAN 24 PAYCHECK	101.215700	.00	01/30/2025	410865	.00 V
2025 JAN 10 PLAN SALARY REDUCTION	50580	01/26/2025	01/24/2025	2025 JAN 24 PAYCHECK	101.215700	.00	01/30/2025	410865	.00 V
2025 JAN 10 PLAN 0035189001	50580	01/17/2025	01/10/2025	2025 JAN 10 PLAN 00351	101.215700	.00	01/31/2025	410866	.00 V
Total NATIONWIDE RETIREMENT SOLUTIONS EFT:									65,685.21
ONEIDA CO DSA LOCAL #171									
JAN 10 2025 UNION DUES	500434	01/17/2025	01/10/2025	2025 JAN 10 PAYROLL L	101.215800	340.00	01/30/2025	410869	340.00
Total ONEIDA CO DSA LOCAL #171:									340.00
ONEIDA CO TREASURER EFT									
FSA EE BENEFIT CARD	16959	12/31/2024	12/31/2024	2024 FN-0245	101.215452	8,542.07	01/06/2025	468	8,542.07
FSA EE BENEFIT CARD	16959	01/07/2025	01/07/2025	2025 FN-0003	101.215452	6,052.90	01/17/2025	1292	6,052.90
FSA EE BENEFIT CARD	16959	01/14/2025	01/14/2025	2025 FN-0006	101.215452	8,663.46	01/17/2025	1293	8,663.46
FSA EE BENEFIT CARD	16959	01/20/2025	01/21/2025	2025 FN-0007	101.215452	6,140.09	01/31/2025	1614	6,140.09
FSA HEALTH CARE	16959	01/28/2025	01/23/2025	2025 FN-0011	101.215452	568.43	01/31/2025	1615	568.43
FSA EE BENEFIT CARD	16959	01/28/2025	01/27/2025	2025 FN-0009	101.215452	5,275.27	01/31/2025	1616	5,275.27
Total ONEIDA CO TREASURER EFT:									35,242.22
PELICAN LAKE PROPERTY OWNERS ASSOC									
SOKAOGON GAMING COMPACT	500232	01/28/2025	01/28/2025	2025 agreement	101.211101	2,500.00	01/30/2025	410874	2,500.00
Total PELICAN LAKE PROPERTY OWNERS ASSOC:									2,500.00
PITNEY BOWES RESERVE ACCOUNT									
RESERVE ACCOUNT POSTAGE	25959	01/13/2025	01/13/2025	01.2025.25959	101.58.51460.531101	10,000.00	01/16/2025	410594	10,000.00
Total PITNEY BOWES RESERVE ACCOUNT:									10,000.00

Description	Vendor Number	Input Date	Invoice Date	Invoice Number	Invoice GL Account	Invoice Amount	Check Issue Date	Check Number	Check Amount
SECURIAN FINANCIAL GROUP INC									
LIFE SPOUSE/DEPENDENT	127	01/23/2025	01/23/2025	344103 FEB COVERAGE	101.215320	8,253.71	01/30/2025	410880	8,253.71
Total SECURIAN FINANCIAL GROUP INC:									8,253.71
SECURITY BENEFIT (EFT)									
2025 JAN 24 VEBA	50059	01/29/2025	01/29/2025	2025 JAN 10 VEBA.	101.215390	9,015.88	01/31/2025	1622	9,015.88
2025 JAN 10 VEBA	50059	01/17/2025	01/10/2025	2025 JAN 10 VEBA	101.215390	.00	01/30/2025	410881	.00 V
2025 JAN 24 VEBA	50059	01/28/2025	01/28/2025	2025 JAN 24 VEBA	101.215390	.00	01/30/2025	410881	.00 V
Total SECURITY BENEFIT (EFT):									9,015.88
SECURITY BENEFIT RETIRE PLAN (EFT)									
2025 JAN 10 457 AND ROTH	500277	01/17/2025	01/10/2025	2025 JAN 10 SEC BEN 45	101.215700	3,159.60	01/31/2025	1617	3,159.60
2025 JAN 24 457 AND ROTH	500277	01/28/2025	01/28/2025	2025 JAN 24 457 AND RO	101.215700	18,159.60	01/31/2025	1617	18,159.60
Total SECURITY BENEFIT RETIRE PLAN (EFT):									21,319.20
STATE OF WI FINES & FORFEITURES EFT									
ST83 FINES, FORFEITURES, ASSESSMENT	2168	01/07/2025	12/31/2024	01.07.2025	101.242390	82,837.47	01/17/2025	1289	82,837.47
Total STATE OF WI FINES & FORFEITURES EFT:									82,837.47
TECHNOLOGY MANAGEMENT LLC									
INSTALL150 - WORK ON DSS MIGRATION	6284	01/14/2025	12/31/2024	8967	203.06.59111.699008	1,650.00	01/16/2025	410522	1,650.00
INSTALL150 - WORK ON DUO	6284	01/14/2025	12/31/2024	8984	203.06.59111.699008	1,012.50	01/16/2025	410522	1,012.50
INSTALL150 - WORK ON VEEAM	6284	01/14/2025	12/31/2024	8985	203.06.59111.699008	1,012.50	01/16/2025	410522	1,012.50
Total TECHNOLOGY MANAGEMENT LLC:									3,675.00
THE HUMAN SERVICE CENTER									
HUMAN SERVICE CENTER	148	01/07/2025	01/07/2025	1.7.2025	101.242430	4,383.24	01/16/2025	410601	4,383.24
Total THE HUMAN SERVICE CENTER:									4,383.24
THREE LAKES FISH & WILDLIFE IMPROVEMENT									
SOKAOGON GAMING COMPACT	24906	01/28/2025	01/28/2025	2025 agreement	101.211101	4,000.00	01/30/2025	410888	4,000.00

Description	Vendor Number	Input Date	Invoice Date	Invoice Number	Invoice GL Account	Invoice Amount	Check Issue Date	Check Number	Check Amount	
Total THREE LAKES FISH & WILDLIFE IMPROVEMENT:									4,000.00	
THREE LAKES TRAILS INC										
SOKAOGON GAMING COMPACT	1873	01/28/2025	01/28/2025	2025 agreement	101.211101	2,500.00	01/30/2025	410889	2,500.00	
Total THREE LAKES TRAILS INC:									2,500.00	
TREASURER, STATE OF WI EFT										
QUARTERLY REPORT OF PROBATE & VITAL RECORDS FEES	18791	01/08/2025	01/08/2025	1.8.2025	101.242917	16,328.12	01/17/2025	1295	16,328.12	
Total TREASURER, STATE OF WI EFT:									16,328.12	
UNITED MAILING SERVICES INC										
DECEMBER 12/1/24 - 12/31/24	22928	01/13/2025	12/31/2024	220965	101.58.51460.531101	339.46	01/30/2025	410750	339.46	
Total UNITED MAILING SERVICES INC:									339.46	
WI DEPT OF ADMIN										
WI LIO PROGRAM	7283	01/07/2025	01/07/2025	1.7.2025	101.242920	5,180.00	01/16/2025	410611	5,180.00	
Total WI DEPT OF ADMIN:									5,180.00	
WI DEPT OF EMPLOYEE TRUST EFT										
WRS ADJUSTMENT	1938	12/30/2024	01/31/2025	2025 FN-0002	101.58.51510.512002	262,605.03	01/06/2025	472	262,605.03	
Total WI DEPT OF EMPLOYEE TRUST EFT:									262,605.03	
WI DEPT OF REVENUE STATE W/H EFT										
EE STATE INCOME W/H	1916	12/30/2024	01/13/2025	2025 FN-0001	101.215130	31,020.35	01/06/2025	473	31,020.35	
SWT JAN 1 TO 15 2025	1916	01/17/2025	01/15/2025	2025 JAN 1 - 15	101.215130	33,119.00	01/31/2025	1618	33,119.00	
WI INCOME W/H	1916	01/23/2025	01/31/2025	2025 JAN 16 - 31	101.215130	53,183.19	01/31/2025	1618	53,183.19	
Total WI DEPT OF REVENUE STATE W/H EFT:									117,322.54	
WI DEPT REV REAL EST TRANS FEE EFT										
REAL ESTATE TRANSFER FEES	10794	01/07/2025	01/07/2025	1.7.2025	101.242140	71,845.44	01/17/2025	1296	71,845.44	

Description	Vendor Number	Input Date	Invoice Date	Invoice Number	Invoice GL Account	Invoice Amount	Check Issue Date	Check Number	Check Amount
Total WI DEPT REV REAL EST TRANS FEE EFT:									71,845.44
WI SCTF									
JAN 10 2025 PAYROLL GARNISHMENT	500437	01/17/2025	01/10/2025	2025 JAN 10 CHILD SUPP	101.215800	2,185.67	01/30/2025	410911	2,185.67
JAN 24 2025 PAYROLL GARNISHMENT	500437	01/26/2025	01/24/2025	2025 JAN 24 CHILD SUPP	101.215800	1,862.60	01/30/2025	410912	1,862.60
Total WI SCTF:									4,048.27
WPPA SHERIFFS UNION									
1/10/2025 PAYROLL UNION DUES	500433	01/17/2025	01/10/2025	2025 JAN 10 UNION DUE	101.215800	1,553.80	01/30/2025	410914	1,553.80
Total WPPA SHERIFFS UNION:									1,553.80
YMCA OF THE NORTHWOODS									
JAN 10 2025 PAYROLL DEDUCTION YMCA DUES	8109	01/17/2025	01/10/2025	2025 JAN 10 PAYROLL DE	101.215800	205.50	01/30/2025	410915	205.50
JAN 24 2025 PAYROLL DEDUCTION YMCA DUES	8109	01/26/2025	01/24/2025	2025 JAN 24 PAYROLL DE	101.215800	1,099.00	01/30/2025	410916	1,099.00
Total YMCA OF THE NORTHWOODS:									1,304.50
Grand Totals:									1,782,803.79

Summary by General Ledger Account Number

GL Account	Debit	Credit	Proof
101.211100	76,287.44	1,852,331.23-	1,776,043.79-
101.211101	9,000.00	.00	9,000.00
101.215110	247,361.78	.00	247,361.78
101.215120	205,224.00	.00	205,224.00
101.215130	117,322.54	.00	117,322.54
101.215150	57,850.86	.00	57,850.86
101.215210	116,337.11	.00	116,337.11
101.215320	379.20	.00	379.20
101.215370	3,797.01	.00	3,797.01
101.215371	5,423.88	.00	5,423.88
101.215380	3,039.53	.00	3,039.53

GL Account	Debit	Credit	Proof
101.215390	18,031.76	9,015.88-	9,015.88
101.215410	28,782.00	.00	28,782.00
101.215420	6,664.01	1,367.94-	5,296.07
101.215452	22,029.50	.00	22,029.50
101.215462	952.30	.00	952.30
101.215470	1,280.43	.00	1,280.43
101.215480	10,921.41	.00	10,921.41
101.215700	211,147.36	65,685.21-	145,462.15
101.215800	7,246.57	.00	7,246.57
101.242140	71,845.44	.00	71,845.44
101.242320	10,320.12	.00	10,320.12
101.242390	82,837.47	.00	82,837.47
101.242430	4,383.24	.00	4,383.24
101.242910	1,099.00	.00	1,099.00
101.242912	1,256.00	.00	1,256.00
101.242914	1,014.00	.00	1,014.00
101.242916	2,613.00	.00	2,613.00
101.242917	26.00	.00	26.00
101.242920	5,180.00	.00	5,180.00
101.58.51460.531101	10,339.46	.00	10,339.46
101.58.51470.522005	4,008.45	.00	4,008.45
101.58.51510.512002	.10	.00	.10
101.58.51990.489100	37,943.00	.00	37,943.00
101.58.59101.494010	3,946.38	.00	3,946.38
101.58.59101.494050	146,267.82	.00	146,267.82
101.58.59101.494080	359,477.00	.00	359,477.00
101.58.59101.494086	29,231.70	218.41-	29,013.29
101.58.59990.583052	7,751.80	.00	7,751.80
203.06.59111.699008	3,675.00	.00	3,675.00
203.06.59111.699040	1,250.00	.00	1,250.00
203.211100	.00	4,925.00-	4,925.00-
401.211100	.00	1,835.00-	1,835.00-
401.58.57310.521901	1,835.00	.00	1,835.00
Grand Totals:	1,935,378.67	1,935,378.67-	.00

Reviewed by: _____

Date: ____ / ____ / _____

Report Criteria:

Report type: Invoice detail

Invoice Detail.GL account (5 Characters) = "10158","20306","40158","40458","10121","10124","10126"

End.GLPeriod 125 AND [Report].FormattedAccountNumber 101.58.53510.000000{-}101.58.53510.999999

Account Number	Account Title	YTD	Budget	Variance	% Budget
Fund101 - GENERAL FUND					
101.58.53510.581201	GRANTS TO INSTITUTIONS(E)	49,270.25	197,081.00	147,810.75	25.00%
AccountTypeExpenditure		49,270.25	197,081.00	147,810.75	
Fund101 - GENERAL FUND					
Total:		49,270.25	197,081.00	147,810.75	

End.GLPeriod 125 AND [Report].FormattedAccountNumber 101.58.54193.000000{-}101.58.54193.999999

Account Number	Account Title	YTD	Budget	Variance	% Budget
Fund101 - GENERAL FUND					
101.58.54193.581201	GRANTS TO INSTITUTIONS(E)	.00	43,900.00	43,900.00	0.00%
	AccountTypeExpenditure	.00	43,900.00	43,900.00	
101.58.54193.442003	CTY SHARE DOG LICENSES(R)	.00	-18,500.00	-18,500.00	0.00%
	AccountTypeRevenue	.00	-18,500.00	-18,500.00	
Fund101 - GENERAL FUND		.00	25,400.00	25,400.00	
Total:		.00	25,400.00	25,400.00	

End.GLPeriod 125 AND [Report].FormattedAccountNumber 101.58.51511.000000{-}101.58.51512.999999

Account Number	Account Title	YTD	Budget	Variance	% Budget
Fund101 - GENERAL FUND					
101.58.51511.521301	ACCOUNTING AND AUDITING(E)	.00	76,260.00	76,260.00	0.00%
101.58.51512.521301	ACCOUNTING AND AUDITING(E)	.00	6,250.00	6,250.00	0.00%
AccountTypeExpenditure		.00	82,510.00	82,510.00	
Fund101 - GENERAL FUND		.00	82,510.00	82,510.00	
Total:		.00	82,510.00	82,510.00	

End.GLPeriod 125 AND [Report].FormattedAccountNumber 101.58.51480.000000{-}101.58.51480.999999

Account Number	Account Title	YTD	Budget	Variance	% Budget
Fund101 - GENERAL FUND					
101.58.51480.523203	MACY AND EQUIP SVC CONTRACTS(E)	.00	2,500.00	2,500.00	0.00%
101.58.51480.531102	PRINTING AND DUPLICATION(E)	.00	1,000.00	1,000.00	0.00%
101.58.51480.531103	CENTRAL PURCHASING(E)	31.95	10,500.00	10,468.05	0.30%
AccountTypeExpenditure		31.95	14,000.00	13,968.05	
101.58.51480.461002	PUBLIC CHGS-DUPLICATION FEES(R)	.00	.00	.00	100.00%
101.58.51480.474100	LOCAL DEPT CHGS-PRINTING(R)	-110.50	-14,000.00	-13,889.50	0.78%
AccountTypeRevenue		-110.50	-14,000.00	-13,889.50	
Fund101 - GENERAL FUND		-78.55	.00	78.55	
Total:		-78.55	.00	78.55	

End.GLPeriod 125 AND [Report].FormattedAccountNumber 101.58.51550.000000{-}101.58.51550.999999

Account Number	Account Title	YTD	Budget	Variance	% Budget
Fund101 - GENERAL FUND					
101.58.51550.511102	WAGES-PERM EMPLOYEE(E)	.00	.00	.00	100.00%
101.58.51550.511103	OVERTIME WAGES(E)	.00	.00	.00	100.00%
101.58.51550.512001	SOCIAL SECURITY(E)	.00	.00	.00	100.00%
101.58.51550.512002	RETIREMENT-EMPLOYER'S SHARE(E)	.00	.00	.00	100.00%
101.58.51550.512004	HEALTH/DENTAL INSURANCE(E)	.00	.00	.00	100.00%
101.58.51550.512005	LIFE INSURANCE(E)	.00	.00	.00	100.00%
101.58.51550.512006	WORKER'S COMPENSATION(E)	.00	.00	.00	100.00%
101.58.51550.512007	INCOME CONTINUATION INS(E)	.00	.00	.00	100.00%
101.58.51550.531101	POSTAGE AND BOX RENT(E)	.00	.00	.00	100.00%
101.58.51550.531102	PRINTING AND DUPLICATION(E)	.00	.00	.00	100.00%
101.58.51550.531103	CENTRAL PURCHASING(E)	.00	32,000.00	32,000.00	0.00%
101.58.51550.531901	OTHER SUPPLIES & EXPENSES(E)	.00	.00	.00	100.00%
101.58.51550.583050	BANK SERVICE CHARGES(E)	.00	.00	.00	100.00%
AccountTypeExpenditure		.00	32,000.00	32,000.00	
101.58.51550.474106	LOCAL DEPT CHGS-CENTRAL PUR(R)	.00	-32,000.00	-32,000.00	0.00%
101.58.51550.494010	HOLDING-LIFE INSURANCE(R)	.00	.00	.00	100.00%
AccountTypeRevenue		.00	-32,000.00	-32,000.00	
Fund101 - GENERAL FUND					
Total:		.00	.00	.00	

End.GLPeriod 125 AND [Report].FormattedAccountNumber 101.58.51470.000000{-}101.58.51470.999999

Account Number	Account Title	YTD	Budget	Variance	% Budget
Fund101 - GENERAL FUND					
101.58.51470.522005	TELEPHONE AND FAX(E)	745.00	70,000.00	69,255.00	1.06%
AccountTypeExpenditure		745.00	70,000.00	69,255.00	
101.58.51470.474104	LOCAL DEPT CHGS-TELEPHONE(R)	.00	-70,000.00	-70,000.00	0.00%
AccountTypeRevenue		.00	-70,000.00	-70,000.00	
Fund101 - GENERAL FUND		745.00	.00	-745.00	
Total:		745.00	.00	-745.00	

End.GLPeriod 125 AND [Report].FormattedAccountNumber 101.58.56730.000000{-}101.58.56730.999999

Account Number	Account Title	YTD	Budget	Variance	% Budget
Fund101 - GENERAL FUND					
101.58.56730.521901	OTHER PROFESSIONAL SERVICES(E)	.00	100,000.00	100,000.00	0.00%
101.58.56730.531301	TRAINING/CONFERENCE FEES(E)	.00	.00	.00	100.00%
101.58.56730.531303	NON-EMPLOYEE AUTO ALLOWANCE(E)	.00	.00	.00	100.00%
AccountTypeExpenditure		.00	100,000.00	100,000.00	
101.58.56730.433100	FEDERAL GRANTS-CARES ACT(R)	.00	.00	.00	100.00%
101.58.56730.468400	PUBLIC CHGS-ADVERTISING(R)	.00	.00	.00	100.00%
101.58.56730.493032	APPL CONT APPR-ADVERTISING(R)	.00	.00	.00	100.00%
AccountTypeRevenue		.00	.00	.00	
Fund101 - GENERAL FUND		.00	100,000.00	100,000.00	
Total:		.00	100,000.00	100,000.00	

End.GLPeriod 125 AND [Report].FormattedAccountNumber 101.58.59990.000000{-}101.58.59990.999999

Account Number	Account Title	YTD	Budget	Variance	% Budget
Fund101 - GENERAL FUND					
101.58.59990.512009	OTHER EMPLOYER CONTRIBUTIONS(E)	.00	.00	.00	100.00%
101.58.59990.513901	COST ALLOC-VACANCY/REDUCTION(E)	.00	.00	.00	100.00%
101.58.59990.513902	COST ALLOC-COLA ADJUSTMEN(E)	.00	.00	.00	100.00%
101.58.59990.513904	COST ALLOC-HEALTH / FRINGE A(E)	.00	.00	.00	100.00%
101.58.59990.521901	OTHER PROFESSIONAL SERVICES(E)	.00	.00	.00	100.00%
101.58.59990.521910	CONTRACTUAL PROGRAMS(E)	.00	125,000.00	125,000.00	0.00%
101.58.59990.583050	BANK SERVICE CHARGES(E)	.00	.00	.00	100.00%
101.58.59990.583051	BOND GUARANTY RELATED EXPENSES(E)	.00	105,000.00	105,000.00	0.00%
101.58.59990.583052	HUMAN SERVICES TRANSITION(E)	.00	69,941.00	69,941.00	0.00%
101.58.59990.583200	CHG ACCOUNTING ASSUMPTION(E)	.00	.00	.00	100.00%
101.58.59990.711002	OPERATING TRANSFER(E)	.00	.00	.00	100.00%
101.58.59990.721010	RESERVE FOR GEN FUND EXPE(E)	.00	.00	.00	100.00%
AccountTypeExpenditure		.00	299,941.00	299,941.00	
101.58.59990.411100	GENERAL PROPERTY TAXES(R)	-12,967,128.00	-12,991,861.00	-24,733.00	99.80%
101.58.59990.411101	GEN PROP TX CHRG BACKS(R)	-265.51	-5,022.00	-4,756.49	5.28%
101.58.59990.411500	FOREST CROPLAND/MANAGED LAND(R)	.00	-100,000.00	-100,000.00	0.00%
101.58.59990.412210	COUNTY SALES TAX(R)	-631,494.77	-7,050,000.00	-6,418,505.23	8.95%
101.58.59990.412220	SALES TAX RETAINED BY COUNTY(R)	.00	.00	.00	100.00%
101.58.59990.418800	INTEREST ON TAXES(R)	-11,381.09	-250,000.00	-238,618.91	4.55%
101.58.59990.418900	PENALTY ON TAXES(R)	-5,690.55	-150,000.00	-144,309.45	3.79%
101.58.59990.433100	FEDERAL GRANTS-CARES ACT(R)	.00	.00	.00	100.00%
101.58.59990.434110	SHARED REVENUE(R)	.00	-661,349.05	-661,349.05	0.00%
101.58.59990.435801	STATE AID-CONSERVATION AIDS(R)	.00	-150,000.00	-150,000.00	0.00%
101.58.59990.435901	PILT-EXEMPT COMPUTERS(R)	.00	-25,000.00	-25,000.00	0.00%

End.GLPeriod 125 AND [Report].FormattedAccountNumber 101.58.59990.000000{-}101.58.59990.999999

Account Number	Account Title	YTD	Budget	Variance	% Budget
101.58.59990.435902	PERSONAL PROPERTY AID(R)	.00	-162,315.16	-162,315.16	0.00%
101.58.59990.436900	STATE-UNEMPLOYMENT(R)	.00	.00	.00	100.00%
101.58.59990.474110	LOCAL DEPT CHGS-INDIRECT CST(R)	.00	-137,416.00	-137,416.00	0.00%
101.58.59990.481100	INTEREST EARNED(R)	-27,750.52	-1,825,000.00	-1,797,249.48	1.52%
101.58.59990.482100	RENT OF OTHER FACILITIES(R)	-28,000.00	-168,000.00	-140,000.00	16.66%
101.58.59990.483100	SALE OF FIXED ASSETS(R)	.00	.00	.00	100.00%
101.58.59990.483110	SALE OF COUNTY LAND(R)	-250.00	.00	250.00	100.00%
101.58.59990.484102	OPIOID LAWSUIT SETTLEMENT(R)	.00	.00	.00	100.00%
101.58.59990.489100	MISCELLANEOUS REVENUES(R)	.00	.00	.00	100.00%
101.58.59990.489300	REPAYMENT OF ECON DEVEL L(R)	.00	.00	.00	100.00%
101.58.59990.489400	BOND GUARANTY FEE(R)	.00	-65,000.00	-65,000.00	0.00%
101.58.59990.493051	APPL CONT APPN-BOND GUARANTY(R)	.00	-40,000.00	-40,000.00	0.00%
101.58.59990.493052	APPL CONT APPN-HSC TRANSITION(R)	.00	-400,000.00	-400,000.00	0.00%
101.58.59990.493101	FUND BAL APP-GENERAL FUND(R)	.00	-63,250.00	-63,250.00	0.00%
101.58.59990.493801	APPL CONT APPN-ONE TIME C(R)	.00	.00	.00	100.00%
AccountTypeRevenue		-13,671,960.44	-24,244,213.21	-10,572,252.77	
Fund101 - GENERAL FUND		-13,671,960.44	-23,944,272.21	-10,272,311.77	
Total:		-13,671,960.44	-23,944,272.21	-10,272,311.77	

End.GLPeriod 125 AND [Report].FormattedAccountNumber 101.58.56710.000000{-}101.58.56710.999999

Account Number	Account Title	YTD	Budget	Variance	% Budget
Fund101 - GENERAL FUND					
101.58.56710.521901	OTHER PROFESSIONAL SERVICES(E)	.00	.00	.00	100.00%
101.58.56710.531204	ADVERTISING(E)	.00	.00	.00	100.00%
101.58.56710.581201	GRANTS TO INSTITUTIONS(E)	.00	146,500.00	146,500.00	0.00%
AccountTypeExpenditure		.00	146,500.00	146,500.00	
101.58.56710.491100	PROCEEDS FROM BONDS(R)	.00	.00	.00	100.00%
101.58.56710.493031	APPL CONT APPR-ECONOMIC DEVL(R)	.00	.00	.00	100.00%
AccountTypeRevenue		.00	.00	.00	
Fund101 - GENERAL FUND		.00	146,500.00	146,500.00	
Total:		.00	146,500.00	146,500.00	

End.GLPeriod 125 AND [Report].FormattedAccountNumber 101.58.51510.000000{-}101.58.51510.999999

Account Number	Account Title	YTD	Budget	Variance	% Budget
Fund101 - GENERAL FUND					
101.58.51510.511101	SALARIES-PERM EMPLOYEE(E)	25,355.31	136,000.00	110,644.69	18.64%
101.58.51510.511102	WAGES-PERM EMPLOYEE(E)	25,128.99	123,000.00	97,871.01	20.43%
101.58.51510.511103	OVERTIME WAGES(E)	.00	1,000.00	1,000.00	0.00%
101.58.51510.511104	WAGES-PART-TIME EMPLOYEE(E)	.00	.00	.00	100.00%
101.58.51510.511105	WAGES-LIMITED TERM EMPLOYEE(E)	.00	.00	.00	100.00%
101.58.51510.511205	HOLIDAY WORKED PAY(E)	.00	330.00	330.00	0.00%
101.58.51510.512001	SOCIAL SECURITY(E)	3,851.85	21,000.00	17,148.15	18.34%
101.58.51510.512002	RETIREMENT-EMPLOYER'S SHARE(E)	850.48	18,300.00	17,449.52	4.64%
101.58.51510.512004	HEALTH/DENTAL INSURANCE(E)	2,010.30	16,990.00	14,979.70	11.83%
101.58.51510.512005	LIFE INSURANCE(E)	69.81	1,000.00	930.19	6.98%
101.58.51510.512006	WORKER'S COMPENSATION(E)	.37	500.00	499.63	0.07%
101.58.51510.512007	INCOME CONTINUATION INS(E)	.00	.00	.00	100.00%
101.58.51510.512017	RETIREE HEALTH INSURANCE(E)	.00	.00	.00	100.00%
101.58.51510.512018	CASH IN LIEU OF HEALTH INS(E)	250.00	6,000.00	5,750.00	4.16%
101.58.51510.521301	ACCOUNTING AND AUDITING(E)	.00	.00	.00	100.00%
101.58.51510.522005	TELEPHONE AND FAX(E)	.00	800.00	800.00	0.00%
101.58.51510.531101	POSTAGE AND BOX RENT(E)	347.26	800.00	452.74	43.40%
101.58.51510.531102	PRINTING AND DUPLICATION(E)	.00	100.00	100.00	0.00%
101.58.51510.531103	CENTRAL PURCHASING(E)	.00	800.00	800.00	0.00%
101.58.51510.531203	MEMBERSHIP DUES(E)	.00	750.00	750.00	0.00%
101.58.51510.531204	ADVERTISING(E)	.00	100.00	100.00	0.00%
101.58.51510.531301	TRAINING/CONFERENCE FEES(E)	.00	3,000.00	3,000.00	0.00%
101.58.51510.531302	EMPLOYEE AUTO ALLOWANCE(E)	.00	.00	.00	100.00%
101.58.51510.531305	MEALS LODGING & MISC TRAVEL(E)	.00	250.00	250.00	0.00%

End.GLPeriod 125 AND [Report].FormattedAccountNumber 101.58.51510.000000{-}101.58.51510.999999

Account Number	Account Title	YTD	Budget	Variance	% Budget
AccountTypeExpenditure		57,864.37	330,720.00	272,855.63	
101.58.51510.461900	PUBLIC CHGS-EMPLOYEE FEES(R)	-42.00	-1,000.00	-958.00	4.20%
AccountTypeRevenue		-42.00	-1,000.00	-958.00	
Fund101 - GENERAL FUND		57,822.37	329,720.00	271,897.63	
Total:		57,822.37	329,720.00	271,897.63	

End.GLPeriod 125 AND [Report].FormattedAccountNumber 101.26.55112.000000{-}101.26.55112.999999

Account Number	Account Title	YTD	Budget	Variance	% Budget
Fund101 - GENERAL FUND					
101.26.55112.511301	COMMITTEE PER DIEM(E)	.00	1,200.00	1,200.00	0.00%
101.26.55112.512001	SOCIAL SECURITY(E)	.00	92.00	92.00	0.00%
101.26.55112.512006	WORKER'S COMPENSATION(E)	.00	4.00	4.00	0.00%
101.26.55112.531103	CENTRAL PURCHASING(E)	.00	.00	.00	100.00%
101.26.55112.531302	EMPLOYEE AUTO ALLOWANCE(E)	.00	600.00	600.00	0.00%
101.26.55112.531303	NON-EMPLOYEE AUTO ALLOWANCE(E)	.00	300.00	300.00	0.00%
101.26.55112.531305	MEALS LODGING & MISC TRAV(E)	.00	.00	.00	100.00%
101.26.55112.581201	GRANTS TO INSTITUTIONS(E)	.00	54,817.00	54,817.00	0.00%
101.26.55112.581202	GRANTS TO RHINELANDER(E)	.00	195,933.00	195,933.00	0.00%
101.26.55112.581203	GRANTS TO MINOCQUA(E)	.00	162,100.00	162,100.00	0.00%
101.26.55112.581207	GRANTS TO THREE LAKES(E)	.00	52,908.00	52,908.00	0.00%
AccountTypeExpenditure		.00	467,954.00	467,954.00	
Fund101 - GENERAL FUND		.00	467,954.00	467,954.00	
Total:		.00	467,954.00	467,954.00	

Information Technology Status

January 2025

Highlights

Top Projects

- FN – New ERP system project. Starting Payroll this December. Continuing to roll out to other departments
- IT – Redundant/Failover/Load Balance Fiber internet line. *** May be a BugTussel Solution ***
- PZ – Install NAS device and forward storage from Permit System replace with Laserfische.
- SD/ITS – Replace MDCs (Mobile Device Computers) for all squad cars 2025. Underway.
- DSS/ITS – Human Service Center migration and support. On-going.
- PZ/TR/RD – Replace IMS/21 Imaging Solution. Completed for RD. The others to follow.
- ITS – Host server and storage replacements. Received new equipment.
- JL – Replace Jail Access System. On-Going. Phase 1 is the hardware, Phase 2 is the software if needed.
- IT – Replace Firewalls to new security standards. Costs being received. Approx. 595K due 1st quarter.
- ITS – New Phone System. Scheduled for 2025. Gathering feedback and info from other counties. Scheduling for 2nd quarter.

Upcoming Projects

- SD – New World update/upgrade. Scheduled: Fall 2025.
- LI – New GIS Servers and upgrades. 2025
- HD – New office wireless and cameras.

Helpdesk Status Report:

Ticket Trends

- Currently averaging 82 open tickets per day.

Downtime Incidents:

None for this period.

Report Criteria:

Report type: Invoice detail

Invoice Detail.GL account (6 Characters) = "101125","404125"

Description	Vendor Number	Input Date	Invoice Date	Invoice Number	Invoice GL Account	Invoice Amount	Check Issue Date	Check Number	Check Amount	
AMAZON CAPITAL SERVICES										
TOSHIBA N300 10TB NAS 3.5" HDD	26975	12/31/2024	12/31/2024	17FF-33CH-4J9R	101.12.51450.699008	.00	01/02/2025	410152	.00	V
Ouwee L18L3P72 LAPTOP BATTERY FOR X390 YOGA	26975	12/31/2024	12/31/2024	1HP6-1TRK-3D6N	101.12.51450.523202	.00	01/02/2025	410152	.00	V
VIEWSONIC VG2748A 27" IPS MONITOR	26975	12/31/2024	12/31/2024	1RDT-XP7V-1LR4	101.12.51450.699008	.00	01/02/2025	410152	.00	V
TOSHIBA N300 10TB NAS 3.5" HDD	26975	12/31/2024	12/31/2024	17FF-33CH-4J9R	101.12.51450.699008	184.99	01/02/2025	410259	184.99	
Ouwee L18L3P72 LAPTOP BATTERY FOR X390 YOGA	26975	12/31/2024	12/31/2024	1HP6-1TRK-3D6N	101.12.51450.523202	87.74	01/02/2025	410259	87.74	
VIEWSONIC VG2748A 27" IPS MONITOR	26975	12/31/2024	12/31/2024	1RDT-XP7V-1LR4	101.12.51450.699008	780.80	01/02/2025	410259	780.80	
HON CRIO BIG AND TALL OFFICE CHAIR	26975	01/14/2025	12/31/2024	14VR-WDTR-NDP3	101.12.51450.531103	806.78	01/16/2025	410459	806.78	
Total AMAZON CAPITAL SERVICES:									<u>1,860.31</u>	
ASPIRUS HEALTH PLAN INC										
RETIREE HEALTH INSURANCE	28681	01/28/2025	01/17/2025	250170000676	101.12.51450.512017	1,069.00	01/30/2025	410823	1,069.00	
Total ASPIRUS HEALTH PLAN INC:									<u>1,069.00</u>	
AYRES ASSOCIATES INC										
AYRES LIDAR ENHANCEMENTS	7128	12/30/2024	12/31/2024	218103	404.12.57141.699013	.00	01/02/2025	410156	.00	V
AYRES LIDAR ENHANCEMENTS	7128	12/30/2024	12/31/2024	218103	404.12.57141.699013	21,822.50	01/02/2025	410263	21,822.50	
Total AYRES ASSOCIATES INC:									<u>21,822.50</u>	
CDW GOVERNMENT INC										
M3FV11242293 - MEETING OWL 3 WITH EXPANSION MIC	6395	12/31/2024	12/31/2024	AB9Q55P	101.12.51450.699008	.00	01/02/2025	410159	.00	V
M3FV11242293 - MEETING OWL 3 WITH EXPANSION MIC	6395	12/31/2024	12/31/2024	AB9Q55P	101.12.51450.699008	1,073.12	01/02/2025	410266	1,073.12	
7104903 - KOFAX POWER PDF 5 ADV VOL GOV LVL	6395	01/14/2025	12/31/2024	AC1654K	101.12.51450.699007	121.89	01/16/2025	410469	121.89	
Total CDW GOVERNMENT INC:									<u>1,195.01</u>	
CHARTER COMMUNICATIONS										
171429001 - HODAG COUNTRY FEST INTERNET	5998	01/14/2025	01/01/2025	171429001010125	101.12.51450.522005	119.98	01/16/2025	410571	119.98	
171433701 - SPECTRUM FIBER INTERNET (COURTHOUSE)	5998	01/14/2025	01/01/2025	171433701010125	101.12.51450.522005	554.00	01/16/2025	410571	554.00	

Description	Vendor Number	Input Date	Invoice Date	Invoice Number	Invoice GL Account	Invoice Amount	Check Issue Date	Check Number	Check Amount
Total CHARTER COMMUNICATIONS:									673.98
Civic Systems LLC									
CIVIC SYSTEMS - SUPPORT AND MAINTENANCE (6-MONTHS)	500450	01/14/2025	01/01/2025	INV-01947	101.12.51450.523205	21,780.00	01/16/2025	410573	21,780.00
Total Civic Systems LLC:									21,780.00
Cohero									
CMS APPLICATION - APPLICATION SUBSCRIPTION CMS PROFESSIONAL	500483	01/14/2025	01/02/2025	25-0102-03	101.12.51450.523205	3,164.00	01/16/2025	410574	3,164.00
Total Cohero:									3,164.00
CORPORATE PAYMENT SYSTEMS - FINC DEPT									
JASON RHODES X7194	29450	01/20/2025	12/31/2024	4715 1103 0365 8855 01-1	101.12.51450.531103	4,568.59	01/30/2025	410717	4,568.59
Total CORPORATE PAYMENT SYSTEMS - FINC DEPT:									4,568.59
E.O. Johnson Co. Inc.									
EO JOHNSON PRINTER LEASE PAYMENT	322	12/31/2024	12/31/2024	38113485	101.12.51450.531104	.00	01/02/2025	410166	.00 V
EO JOHNSON PRINTER LEASE PAYMENT	322	12/31/2024	12/31/2024	38113485	101.12.51450.531104	6,670.34	01/02/2025	410271	6,670.34
EO JOHNSON PRINTER LEASE PAYMENT	322	01/28/2025	01/16/2025	38344272	101.12.51450.531104	5,627.50	01/30/2025	410844	5,627.50
Total E.O. Johnson Co. Inc.:									12,297.84
ESRI INC									
ESRI SMALL GOV'T ENTERPRISE MAINTENANCE AGREEMENT	600	12/30/2024	01/01/2025	94865775	101.12.51452.523205	36,500.00	01/02/2025	410315	36,500.00
Total ESRI INC:									36,500.00
Norvado									
DNS HOSTING	500408	12/31/2024	12/31/2024	915-302-8134-20241218	101.12.51450.523205	.00	01/02/2025	410189	.00 V
DNS HOSTING	500408	12/31/2024	12/31/2024	915-302-8134-20241218	101.12.51450.523205	33.66	01/02/2025	410286	33.66
Total Norvado:									33.66
PAGEFREEZER SOFTWARE INC									
PAGEFREEZER FOR SOCIAL MEDIA - 3									

Description	Vendor Number	Input Date	Invoice Date	Invoice Number	Invoice GL Account	Invoice Amount	Check Issue Date	Check Number	Check Amount
ACCOUNTS	26547	12/30/2024	01/01/2025	INV-17827	101.12.51450.523205	2,039.33	01/02/2025	410316	2,039.33
Total PAGEFREEZER SOFTWARE INC:									2,039.33
PANORAMIC SOFTWARE INC									
VETPRO NATIONAL USER ANNUAL LICENSE FEE	28148	01/14/2025	01/06/2025	14829	101.12.51450.523205	1,040.00	01/16/2025	410593	1,040.00
Total PANORAMIC SOFTWARE INC:									1,040.00
PATAGONIA HEALTH INC									
PATAGONIA SOFTWARE MAINTENANCE, 12/23/2023-12/22/2024	29344	12/30/2024	01/01/2025	12163	101.12.51450.523205	20,380.80	01/02/2025	410317	20,380.80
Total PATAGONIA HEALTH INC:									20,380.80
Quadient, Inc.									
DSTBLTPFURN - TABLETOP INSERT FURNITURE	500486	01/14/2025	12/31/2024	17537283	101.12.51450.699008	17,572.75	01/16/2025	410510	17,572.75
Total Quadient, Inc.:									17,572.75
Smarsh Inc.									
UNIFIED VERIZON - PROFESSIONAL ARCHIVE CAPTURE	500466	01/14/2025	01/01/2025	INV-237586	101.12.51450.523205	8,301.76	01/16/2025	410598	8,301.76
Total Smarsh Inc.:									8,301.76
TECHNOLOGY MANAGEMENT LLC									
LENOVO PREMIER SUPPORT WITH ONSIDE NBD EXTENDED SERVICE 3-YEAR	6284	12/30/2024	12/31/2024	8931	101.12.51450.699008	.00	01/02/2025	410206	.00 V
LENOVO PREMIER SUPPORT WITH ONSIDE NBD EXTENDED SERVICE 3-YEAR	6284	12/30/2024	12/31/2024	8931	101.12.51450.699008	19,860.45	01/02/2025	410298	19,860.45
INSTALL150 - WORK ON THSC MIGRATION	6284	01/14/2025	12/31/2024	8964	101.12.51450.521402	4,795.50	01/16/2025	410522	4,795.50
DUOMSP - DUO MSP LICENSE FOR 2FA	6284	01/14/2025	12/31/2024	8973	101.12.51450.523205	828.00	01/16/2025	410522	828.00
SUPPORT150 - SYSTEM SUPPORT	6284	01/14/2025	12/31/2024	8986	101.12.51450.521402	7,350.00	01/16/2025	410522	7,350.00
4519916 - LENOVO X3350 M5 PROTECTION 1Y (OCHSVMCLUSTER01 & OCHSVMCLUSTER02)	6284	01/14/2025	01/01/2025	8939	101.12.51450.523204	14,061.27	01/16/2025	410599	14,061.27
X460-1YR - EXTENDED SERVICE AGREEMENT	6284	01/14/2025	01/01/2025	8940	101.12.51450.523204	10,268.00	01/16/2025	410599	10,268.00
VEEAM DATA PLATFORM ADVANCED UNIVERSAL SUBSCRIPTION LICENSE. 1 YEAR. 10 INSTANCE	6284	01/14/2025	01/01/2025	8941	101.12.51450.523205	23,787.06	01/16/2025	410599	23,787.06
KEMP VLM-3000 LOADMASTER ENTERPRISE SUBSCRIPTION 1 YEAR	6284	01/14/2025	01/01/2025	8942	101.12.51450.523204	3,000.00	01/16/2025	410599	3,000.00

Description	Vendor Number	Input Date	Invoice Date	Invoice Number	Invoice GL Account	Invoice Amount	Check Issue Date	Check Number	Check Amount
Total TECHNOLOGY MANAGEMENT LLC:									83,950.28
TRANSCENDENT TECHNOLOGIES LLC									
TTECH ANNUAL SOFTWARE MAINTENANCE	25894	01/28/2025	01/14/2025	m8005	101.12.51452.523205	52,130.00	01/30/2025	410891	52,130.00
Total TRANSCENDENT TECHNOLOGIES LLC:									52,130.00
US INTERNET CORP									
HOSTED EXCHANGE	29595	01/28/2025	01/17/2025	4929037	101.12.51450.523205	2,708.00	01/30/2025	410896	2,708.00
Total US INTERNET CORP:									2,708.00
VERIZON WIRELESS									
WIRELESS HOT SPOTS	28994	12/31/2024	12/31/2024	6101916196	101.12.51450.522005	.00	01/02/2025	410218	.00 V
WIRELESS HOT SPOTS	28994	12/31/2024	12/31/2024	6101916196	101.12.51450.522005	341.91	01/02/2025	410304	341.91
Total VERIZON WIRELESS:									341.91
Grand Totals:									293,429.72

Summary by General Ledger Account Number

GL Account	Debit	Credit	Proof
101.12.51450.512017	1,069.00	.00	1,069.00
101.12.51450.521402	12,037.50	.00	12,037.50
101.12.51450.522005	1,357.80	341.91-	1,015.89
101.12.51450.523202	175.48	87.74-	87.74
101.12.51450.523204	27,329.27	.00	27,329.27
101.12.51450.523205	84,204.27	33.66-	84,170.61
101.12.51450.531103	5,375.37	.00	5,375.37
101.12.51450.531104	18,968.18	6,670.34-	12,297.84
101.12.51450.699007	121.89	.00	121.89
101.12.51450.699008	61,371.47	21,899.36-	39,472.11
101.12.51452.523205	88,630.00	.00	88,630.00
101.211100	29,033.01	300,640.23-	271,607.22-

GL Account	Debit	Credit	Proof
404.12.57141.699013	43,645.00	21,822.50-	21,822.50
404.211100	21,822.50	43,645.00-	21,822.50-
Grand Totals:	<u>395,140.74</u>	<u>395,140.74-</u>	<u>.00</u>

Reviewed by: _____

Date: ____ / ____ / _____

Report Criteria:

Report type: Invoice detail

Invoice Detail.GL account (6 Characters) = "101125","404125"

End.GLPeriod 125 AND [Report].FormattedAccountNumber 101.12.50000.000000{-}101.12.59999.999999

Account Number	Account Title	YTD	Budget	Variance	% Budget
Fund101 - GENERAL FUND					
101.12.51450.489100	NON-SUBSCRIPTION COMPONENT(E)	.00	.00	.00	100.00%
101.12.51450.511101	SALARIES-PERM EMPLOYEE(E)	20,308.93	499,254.00	478,945.07	4.06%
101.12.51450.511102	WAGES-PERM EMPLOYEE(E)	5,430.86	161,362.00	155,931.14	3.36%
101.12.51450.511103	OVERTIME WAGES(E)	.00	1,500.00	1,500.00	0.00%
101.12.51450.511104	WAGES-PART-TIME EMPLOYEE(E)	.00	.00	.00	100.00%
101.12.51450.511107	CALL PAY(E)	341.00	7,500.00	7,159.00	4.54%
101.12.51450.511113	COVID-19 PAY(E)	.00	.00	.00	100.00%
101.12.51450.511205	HOLIDAY WORKED PAY(E)	.00	500.00	500.00	0.00%
101.12.51450.512001	SOCIAL SECURITY(E)	1,937.06	50,537.00	48,599.94	3.83%
101.12.51450.512002	RETIREMENT-EMPLOYER'S SHARE(E)	1,812.60	45,583.00	43,770.40	3.97%
101.12.51450.512004	HEALTH/DENTAL INSURANCE(E)	14,634.63	161,650.00	147,015.37	9.05%
101.12.51450.512005	LIFE INSURANCE(E)	122.31	2,246.00	2,123.69	5.44%
101.12.51450.512006	WORKER'S COMPENSATION(E)	.87	661.00	660.13	0.13%
101.12.51450.512007	INCOME CONTINUATION INS(E)	.00	1,070.00	1,070.00	0.00%
101.12.51450.512008	UNEMPLOYMENT COMPENSATION(E)	.00	.00	.00	100.00%
101.12.51450.512017	RETIREE HEALTH INSURANCE(E)	2,138.00	27,184.00	25,046.00	7.86%
101.12.51450.512018	CASH IN LIEU OF HEALTH INS(E)	550.00	18,000.00	17,450.00	3.05%
101.12.51450.513901	COST ALLOC-VACANCY/REDUCTION(E)	.00	.00	.00	100.00%
101.12.51450.521401	DP TRAINING-OTHER DEPTS(E)	.00	12,000.00	12,000.00	0.00%
101.12.51450.521402	CONTRACT PROGRAMMING/CONSULT(E)	.00	80,000.00	80,000.00	0.00%
101.12.51450.521901	OTHER PROFESSIONAL SERVICES(E)	.00	19,000.00	19,000.00	0.00%
101.12.51450.522005	TELEPHONE AND FAX(E)	673.98	30,000.00	29,326.02	2.24%
101.12.51450.523202	MACY AND EQUIP REPAIR(E)	.00	4,000.00	4,000.00	0.00%
101.12.51450.523204	HARDWARE MAINTENANCE(E)	27,329.27	95,000.00	67,670.73	28.76%

End.GLPeriod 125 AND [Report].FormattedAccountNumber 101.12.50000.000000{-}101.12.59999.999999

Account Number	Account Title	YTD	Budget	Variance	% Budget
101.12.51450.523205	SOFTWARE MAINTENANCE(E)	83,200.95	476,000.00	392,799.05	17.47%
101.12.51450.523295	INFO TECH SUBSCRIPTION(E)	.00	.00	.00	100.00%
101.12.51450.531101	POSTAGE AND BOX RENT(E)	.00	200.00	200.00	0.00%
101.12.51450.531102	PRINTING AND DUPLICATION(E)	.00	75.00	75.00	0.00%
101.12.51450.531103	CENTRAL PURCHASING(E)	.00	800.00	800.00	0.00%
101.12.51450.531104	CENTRAL COPIER PRINTER LEASE(E)	5,627.50	75,000.00	69,372.50	7.50%
101.12.51450.531204	ADVERTISING(E)	.00	500.00	500.00	0.00%
101.12.51450.531301	TRAINING/CONFERENCE FEES(E)	.00	1,000.00	1,000.00	0.00%
101.12.51450.531302	EMPLOYEE AUTO ALLOWANCE(E)	.00	1,975.00	1,975.00	0.00%
101.12.51450.531304	MEALS-TAXABLE(E)	.00	100.00	100.00	0.00%
101.12.51450.531305	MEALS LODGING & MISC TRAVEL(E)	.00	1,000.00	1,000.00	0.00%
101.12.51450.531901	OTHER SUPPLIES & EXPENSES(E)	.00	10,000.00	10,000.00	0.00%
101.12.51450.531974	SUBSCRIPTION AMORITZATION(E)	.00	.00	.00	100.00%
101.12.51450.571002	SUBSCRIPTION PRINCIPAL(E)	.00	.00	.00	100.00%
101.12.51450.572006	SUBSCRIPTION INTEREST(E)	.00	.00	.00	100.00%
101.12.51450.583001	BAD DEBT EXPENSES(E)	.00	.00	.00	100.00%
101.12.51450.583200	SUBSCRIPTION CLEAR - CHG ACCTG(E)	.00	.00	.00	100.00%
101.12.51450.699007	SOFTWARE(E)	.00	10,000.00	10,000.00	0.00%
101.12.51450.699008	COMPUTER HARDWARE(E)	.00	325,000.00	325,000.00	0.00%
101.12.51450.699040	SPECIAL PROJECTS(E)	.00	.00	.00	100.00%
101.12.51450.699041	COMPUTER REPLACEMENT(E)	.00	.00	.00	100.00%
101.12.51450.699042	COMPUTER EQ-MAJOR SYS UPGRAD(E)	.00	.00	.00	100.00%
101.12.51450.699044	PERIFERIAL SMALL EQ REPLACEM(E)	.00	10,000.00	10,000.00	0.00%
101.12.51450.699260	PROJECT 1-E MAIL-ENTERPRISE(E)	.00	.00	.00	100.00%
101.12.51450.699262	PROJECT 3 VOICE OVER IP(E)	.00	.00	.00	100.00%

End.GLPeriod 125 AND [Report].FormattedAccountNumber 101.12.50000.000000{-}101.12.59999.999999

Account Number	Account Title	YTD	Budget	Variance	% Budget
101.12.51450.699263	PROJECT 4-ACCOUNTING UPGR(E)	.00	.00	.00	100.00%
101.12.51450.699264	PROJECT 5-CAPITAL IMPROVEMT(E)	.00	.00	.00	100.00%
101.12.51450.699265	PROJECT 6-WI FI CTHSE(E)	.00	.00	.00	100.00%
101.12.51450.699266	PROJECT 7-SERVER UPGRADES&BU(E)	.00	.00	.00	100.00%
101.12.51450.699267	PROJECT 8-MOBILE SD COMPUTER(E)	.00	.00	.00	100.00%
101.12.51450.699268	PROJECT 9-DESKTOP/LAPTOP/PRI(E)	.00	.00	.00	100.00%
101.12.51450.699269	PROJECT 10-EXCHANGE UPGRADE(E)	.00	.00	.00	100.00%
101.12.51450.699270	PROJECT 11-OFFICE 2016(E)	.00	.00	.00	100.00%
101.12.51450.699271	PROJECT 12-NEW WORLD REFRESH(E)	.00	.00	.00	100.00%
101.12.51450.699272	PROJECT 13-NW HDWR SUPP(E)	.00	.00	.00	100.00%
101.12.51450.699273	PROJECT 14-FIREWALL REPL(E)	.00	.00	.00	100.00%
101.12.51450.699274	PROJECT 15(E)	.00	.00	.00	100.00%
101.12.51450.699500	CIP PROJECTS(E)	.00	.00	.00	100.00%
101.12.51450.721025	OTHER FINC SOURE SUBSCRIPTION(E)	.00	.00	.00	100.00%
101.12.51452.521402	CONTRACT PROGRAMMING/CONS(E)	.00	5,000.00	5,000.00	0.00%
101.12.51452.523205	SOFTWARE MAINTENANCE(E)	88,630.00	133,420.00	44,790.00	66.42%
101.12.51452.523295	INFO TECH SUBSCRIPTION(E)	.00	.00	.00	100.00%
101.12.51452.531901	OTHER SUPPLIES & EXPENSES(E)	.00	.00	.00	100.00%
101.12.51452.531974	SUBSCRIPTION AMORITZATION(E)	.00	.00	.00	100.00%
101.12.51452.571002	SUBSCRIPTION PRINCIPAL(E)	.00	.00	.00	100.00%
101.12.51452.572006	SUBSCRIPTION INTEREST(E)	.00	.00	.00	100.00%
101.12.51452.583200	SUBSCRIPTION CLEAR - CHG ACCTG(E)	.00	.00	.00	100.00%
101.12.51452.699007	SOFTWARE(E)	.00	5,000.00	5,000.00	0.00%
101.12.51452.699008	COMPUTER HARDWARE(E)	.00	5,000.00	5,000.00	0.00%
101.12.51452.721025	OTHER FINC SOURE SUBSCRIPTION(E)	.00	.00	.00	100.00%

End.GLPeriod 125 AND [Report].FormattedAccountNumber 101.12.50000.000000{-}101.12.59999.999999

Account Number	Account Title	YTD	Budget	Variance	% Budget
AccountTypeExpenditure		252,737.96	2,277,117.00	2,024,379.04	
101.12.51450.433100	FEDERAL GRANTS-CARES ACT(R)	.00	.00	.00	100.00%
101.12.51450.461700	PUBLIC CHGS-INFO TECH SERV(R)	-100.00	-5,000.00	-4,900.00	2.00%
101.12.51450.489140	REIMB PRIOR YR EXPENDITURE(R)	.00	.00	.00	100.00%
101.12.51450.493003	APPL CONT APPR-INFO TECH SER(R)	.00	.00	.00	100.00%
101.12.51450.493004	APPL CONT APPR-ITS-HARD/S(R)	.00	.00	.00	100.00%
101.12.51450.493005	APPL CONT APPR-ITS-EQUIPM(R)	.00	.00	.00	100.00%
101.12.51450.493006	APPL CONT APPR-MAJOR SYS UPG(R)	.00	.00	.00	100.00%
101.12.51450.493007	APPL CONT APPR-LAW ENF CO(R)	.00	.00	.00	100.00%
101.12.51450.493034	APPL CONT APPR-PP EQUIP>10,0(R)	.00	.00	.00	100.00%
101.12.51450.493119	APPL CONT APPN-ITS CAP IMP(R)	.00	.00	.00	100.00%
101.12.51450.493121	APPL CONT APPN-SERVER UPGR(R)	.00	.00	.00	100.00%
101.12.51450.493122	APPL CONT APPN-MOBILE SD COM(R)	.00	.00	.00	100.00%
101.12.51450.493126	APPL CONT APPR-COPIER(R)	.00	.00	.00	100.00%
101.12.51452.461901	PUBLIC CHGS-SANITARY MAIN(R)	-6,551.00	-24,500.00	-17,949.00	26.73%
101.12.51452.493010	APPL CONT APPR-LAND REC F(R)	.00	.00	.00	100.00%
101.12.51452.493110	APPL CONT APPR-ROD REC 2010(R)	.00	.00	.00	100.00%
AccountTypeRevenue		-6,651.00	-29,500.00	-22,849.00	
Fund101 - GENERAL FUND		246,086.96	2,247,617.00	2,001,530.04	
Total:		246,086.96	2,247,617.00	2,001,530.04	

End.GLPeriod 125 AND [Report].FormattedAccountNumber 101.10.50000.000000{-}101.10.59999.999999

Account Number	Account Title	YTD	Budget	Variance	% Budget
Fund101 - GENERAL FUND					
101.10.51520.511101	SALARIES-PERM EMPLOYEE(E)	4,640.29	88,403.11	83,762.82	5.24%
101.10.51520.511102	WAGES-PERM EMPLOYEE(E)	3,085.12	57,405.00	54,319.88	5.37%
101.10.51520.511103	OVERTIME WAGES(E)	.00	.00	.00	100.00%
101.10.51520.511104	WAGES-PART-TIME EMPLOYEE(E)	1,321.48	26,884.00	25,562.52	4.91%
101.10.51520.511105	WAGES-LIMITED TERM EMPLOYEE(E)	.00	1,625.00	1,625.00	0.00%
101.10.51520.511205	HOLIDAY WORKED PAY(E)	.00	.00	.00	100.00%
101.10.51520.512001	SOCIAL SECURITY(E)	642.35	13,506.00	12,863.65	4.75%
101.10.51520.512002	RETIREMENT-EMPLOYER'S SHARE(E)	536.92	12,069.00	11,532.08	4.44%
101.10.51520.512004	HEALTH/DENTAL INSURANCE(E)	8,814.80	44,175.00	35,360.20	19.95%
101.10.51520.512005	LIFE INSURANCE(E)	25.49	595.00	569.51	4.28%
101.10.51520.512006	WORKER'S COMPENSATION(E)	.36	177.00	176.64	0.20%
101.10.51520.512007	INCOME CONTINUATION INS(E)	.00	.00	.00	100.00%
101.10.51520.512008	UNEMPLOYMENT COMPENSATION(E)	.00	.00	.00	100.00%
101.10.51520.512018	CASH IN LIEU OF HEALTH INS(E)	.00	1,530.00	1,530.00	0.00%
101.10.51520.513901	COST ALLOC-VACANCY/REDUCTION(E)	.00	.00	.00	100.00%
101.10.51520.521901	OTHER PROFESSIONAL SERVICES(E)	.00	.00	.00	100.00%
101.10.51520.522005	TELEPHONE AND FAX(E)	.00	1,200.00	1,200.00	0.00%
101.10.51520.523203	MACY AND EQUIP SVC CONTRACTS(E)	.00	285.00	285.00	0.00%
101.10.51520.531101	POSTAGE AND BOX RENT(E)	.00	17,500.00	17,500.00	0.00%
101.10.51520.531102	PRINTING AND DUPLICATION(E)	.00	50.00	50.00	0.00%
101.10.51520.531103	CENTRAL PURCHASING(E)	26.06	6,200.00	6,173.94	0.42%
101.10.51520.531201	PUBLICATION OF LEGAL NOTICES(E)	.00	250.00	250.00	0.00%
101.10.51520.531203	MEMBERSHIP DUES(E)	100.00	100.00	.00	100.00%
101.10.51520.531204	ADVERTISING(E)	.00	.00	.00	100.00%

End.GLPeriod 125 AND [Report].FormattedAccountNumber 101.10.50000.000000{-}101.10.59999.999999

Account Number	Account Title	YTD	Budget	Variance	% Budget
101.10.51520.531301	TRAINING/CONFERENCE FEES(E)	.00	250.00	250.00	0.00%
101.10.51520.531302	EMPLOYEE AUTO ALLOWANCE(E)	.00	1,200.00	1,200.00	0.00%
101.10.51520.531305	MEALS LODGING & MISC TRAVEL(E)	.00	1,200.00	1,200.00	0.00%
101.10.51521.521901	OTHER PROFESSIONAL SERVICES(E)	.00	.00	.00	100.00%
101.10.51910.599901	REFUNDS AND OFFSETS(E)	-3.37	.00	3.37	100.00%
101.10.51910.599902	TREASURER'S HOLDING(E)	.00	.00	.00	100.00%
AccountTypeExpenditure		19,189.50	274,604.11	255,414.61	
101.10.51520.461020	PUBLIC CHGS-TREASURERS FEES(R)	-70.00	-1,080.00	-1,010.00	6.48%
AccountTypeRevenue		-70.00	-1,080.00	-1,010.00	
Fund101 - GENERAL FUND		19,119.50	273,524.11	254,404.61	
Total:		19,119.50	273,524.11	254,404.61	

Report Criteria:

Report type: Invoice detail

Invoice Detail.GL account (5 Characters) = "10110"

Description	Vendor Number	Input Date	Invoice Date	Invoice Number	Invoice GL Account	Invoice Amount	Check Issue Date	Check Number	Check Amount
AMAZON CAPITAL SERVICES									
OFFICE SUPPLIES	26975	12/23/2024	12/31/2024	11XJ-G1CG-31G9	101.10.51520.531103	.00	01/02/2025	410152	.00 V
OFFICE SUPPLIES	26975	12/23/2024	12/31/2024	11XJ-G1CG-31G9	101.10.51520.531103	66.83	01/02/2025	410259	66.83
AMAZON PURCHASE-RUBBER BANDS AND NEW STAMPER	26975	01/20/2025	01/20/2025	1CRK-47T9-61VM	101.10.51520.531103	26.06	01/30/2025	410819	26.06
Total AMAZON CAPITAL SERVICES:									92.89
WI CO TREASURERS ASSOC									
WCTA MEMBERSHIP	781	01/15/2025	01/15/2025	2025	101.10.51520.531203	100.00	01/30/2025	410905	100.00
Total WI CO TREASURERS ASSOC:									100.00
Grand Totals:									192.89

Summary by General Ledger Account Number

GL Account	Debit	Credit	Proof
101.10.51520.531103	159.72	66.83-	92.89
101.10.51520.531203	100.00	.00	100.00
101.211100	66.83	259.72-	192.89-
Grand Totals:	326.55	326.55-	.00

Reviewed by: _____

Date: ____ / ____ / _____

GL Account

Debit

Credit

Proof

Report Criteria:

Report type: Invoice detail

Invoice Detail.GL account (5 Characters) = "10110"

Account Number	Account Title	YTD	Budget	Variance	% Budget
Fund101 - GENERAL FUND					
101.06.51110.511101	SALARIES-PERM EMPLOYEE(E)	384.61	25,600.00	25,215.39	1.50%
101.06.51110.511301	COMMITTEE PER DIEM(E)	.00	21,000.00	21,000.00	0.00%
101.06.51110.512001	SOCIAL SECURITY(E)	29.43	3,044.00	3,014.57	0.96%
101.06.51110.512002	RETIREMENT-EMPLOYER'S SHARE(E)	.00	1,380.00	1,380.00	0.00%
101.06.51110.512006	WORKER'S COMPENSATION(E)	.00	58.00	58.00	0.00%
101.06.51110.521201	LEGAL SERVICES(E)	.00	3,800.00	3,800.00	0.00%
101.06.51110.521901	OTHER PROFESSIONAL SERVIC(E)	.00	.00	.00	100.00%
101.06.51110.531101	POSTAGE AND BOX RENT(E)	2.54	500.00	497.46	0.50%
101.06.51110.531102	PRINTING AND DUPLICATION(E)	14.64	1,500.00	1,485.36	0.97%
101.06.51110.531103	CENTRAL PURCHASING(E)	.00	430.00	430.00	0.00%
101.06.51110.531201	PUBLICATION OF LEGAL NOTICES(E)	.00	7,000.00	7,000.00	0.00%
101.06.51110.531202	SUBSCRIPTIONS(E)	.00	720.00	720.00	0.00%
101.06.51110.531203	MEMBERSHIP DUES(E)	6,436.00	7,000.00	564.00	91.94%
101.06.51110.531204	ADVERTISING(E)	.00	.00	.00	100.00%
101.06.51110.531301	TRAINING/CONFERENCE FEES(E)	.00	4,000.00	4,000.00	0.00%
101.06.51110.531302	EMPLOYEE AUTO ALLOWANCE(E)	.00	4,200.00	4,200.00	0.00%
101.06.51110.531304	MEALS-TAXABLE(E)	.00	.00	.00	100.00%
101.06.51110.531305	MEALS LODGING & MISC TRAVEL(E)	8.00	3,500.00	3,492.00	0.22%
101.06.51110.531901	OTHER SUPPLIES & EXPENSES(E)	.00	.00	.00	100.00%
101.06.51120.511301	COMMITTEE PER DIEM(E)	40.00	45,700.00	45,660.00	0.08%
101.06.51120.512001	SOCIAL SECURITY(E)	-985.08	3,496.00	4,481.08	-28.17%
101.06.51120.512002	RETIREMENT-EMPLOYER'S SHARE(E)	.00	.00	.00	100.00%
101.06.51120.512006	WORKER'S COMPENSATION(E)	.00	69.00	69.00	0.00%
101.06.51120.531301	TRAINING/CONFERENCE FEES(E)	.00	.00	.00	100.00%
101.06.51120.531302	EMPLOYEE AUTO ALLOWANCE(E)	4.90	23,500.00	23,495.10	0.02%

Account Number	Account Title	YTD	Budget	Variance	% Budget
101.06.51120.531304	MEALS-TAXABLE(E)	.00	.00	.00	100.00%
101.06.51120.531305	MEALS LODGING & MISC TRAVEL(E)	.00	2,400.00	2,400.00	0.00%
101.06.51130.531305	MEALS LODGING & MISC TRAV(E)	.00	.00	.00	100.00%
101.06.51130.531901	OTHER SUPPLIES & EXPENSES(E)	.00	.00	.00	100.00%
101.08.51420.512006	WORKER'S COMPENSATION(E)	.34	227.00	226.66	0.14%
101.08.51440.512006	WORKER'S COMPENSATION(E)	.00	2.00	2.00	0.00%
AccountTypeExpenditure		5,935.38	159,126.00	153,190.62	
101.06.51130.493001	APPL CONT APPR-COUNTY BOA(R)	.00	.00	.00	100.00%
101.06.51130.493030	APPL CONT APPR-MINERAL RESOU(R)	.00	.00	.00	100.00%
AccountTypeRevenue		.00	.00	.00	
Fund101 - GENERAL FUND		5,935.38	159,126.00	153,190.62	
Total:		5,935.38	159,126.00	153,190.62	

Account Number	Account Title	YTD	Budget	Variance	% Budget
Fund101 - GENERAL FUND					
101.08.51420.511101	SALARIES-PERM EMPLOYEE(E)	4,563.68	88,403.00	83,839.32	5.16%
101.08.51420.511102	WAGES-PERM EMPLOYEE(E)	3,184.57	65,777.00	62,592.43	4.84%
101.08.51420.511103	OVERTIME WAGES(E)	.00	100.00	100.00	0.00%
101.08.51420.511104	WAGES-PART-TIME EMPLOYEE(E)	1,753.46	37,896.00	36,142.54	4.62%
101.08.51420.511105	WAGES-LIMITED TERM EMPLOYEE(E)	.00	.00	.00	100.00%
101.08.51420.512001	SOCIAL SECURITY(E)	703.11	16,997.00	16,293.89	4.13%
101.08.51420.512002	RETIREMENT-EMPLOYER'S SHARE(E)	538.51	14,770.00	14,231.49	3.64%
101.08.51420.512004	HEALTH/DENTAL INSURANCE(E)	5,401.00	33,010.00	27,609.00	16.36%
101.08.51420.512005	LIFE INSURANCE(E)	33.13	596.00	562.87	5.55%
101.08.51420.512006	WORKER'S COMPENSATION(E)	.34	227.00	226.66	0.14%
101.08.51420.512007	INCOME CONTINUATION INS(E)	.00	.00	.00	100.00%
101.08.51420.513901	COST ALLOC-VACANCY/REDUCTION(E)	.00	.00	.00	100.00%
101.08.51420.522005	TELEPHONE AND FAX(E)	.00	1,200.00	1,200.00	0.00%
101.08.51420.531101	POSTAGE AND BOX RENT(E)	1.27	200.00	198.73	0.63%
101.08.51420.531102	PRINTING AND DUPLICATION(E)	11.18	200.00	188.82	5.59%
101.08.51420.531103	CENTRAL PURCHASING(E)	.00	550.00	550.00	0.00%
101.08.51420.531203	MEMBERSHIP DUES(E)	.00	125.00	125.00	0.00%
101.08.51420.531204	ADVERTISING(E)	.00	.00	.00	100.00%
101.08.51420.531301	TRAINING/CONFERENCE FEES(E)	.00	300.00	300.00	0.00%
101.08.51420.531302	EMPLOYEE AUTO ALLOWANCE(E)	.00	50.00	50.00	0.00%
101.08.51420.531305	MEALS LODGING & MISC TRAVEL(E)	.00	500.00	500.00	0.00%
101.08.51421.521901	OTHER PROFESSIONAL SERVICES(E)	1,195.00	3,000.00	1,805.00	39.83%
101.08.51440.511105	WAGES-LIMITED TERM EMPLOY(E)	.00	2,000.00	2,000.00	0.00%
101.08.51440.511302	ELECTION CLERKS(E)	.00	.00	.00	100.00%
101.08.51440.512001	SOCIAL SECURITY(E)	.00	92.00	92.00	0.00%

Account Number	Account Title	YTD	Budget	Variance	% Budget
101.08.51440.512006	WORKER'S COMPENSATION(E)	.00	2.00	2.00	0.00%
101.08.51440.531101	POSTAGE AND BOX RENT(E)	.00	100.00	100.00	0.00%
101.08.51440.531102	PRINTING AND DUPLICATION(E)	9.21	91,656.00	91,646.79	0.01%
101.08.51440.531103	CENTRAL PURCHASING(E)	.00	1,000.00	1,000.00	0.00%
101.08.51440.531201	PUBLICATION OF LEGAL NOTICES(E)	214.07	5,000.00	4,785.93	4.28%
101.08.51440.531301	TRAINING/CONFERENCE FEES(E)	.00	150.00	150.00	0.00%
101.08.51440.531302	EMPLOYEE AUTO ALLOWANCE(E)	.00	.00	.00	100.00%
101.08.51440.584002	PURCHASES FOR DISTRICTS(E)	.00	.00	.00	100.00%
101.08.51440.699007	SOFTWARE(E)	.00	.00	.00	100.00%
101.08.51440.699008	COMPUTER HARDWARE(E)	.00	.00	.00	100.00%
AccountTypeExpenditure		17,608.53	363,901.00	346,292.47	
101.08.51220.461010	PUBLIC CHGS-MEDIATION FEE(R)	.00	.00	.00	100.00%
101.08.51420.442002	CTY SHARE MARRIAGE LICENSE(R)	-120.00	-5,500.00	-5,380.00	2.18%
101.08.51420.442005	CTY SHARE DOMESTIC PARTNERSH(R)	.00	.00	.00	100.00%
101.08.51420.461010	PUBLIC CHGS-MEDIATION FEES(R)	-80.00	-4,000.00	-3,920.00	2.00%
101.08.51420.461025	PUBLIC CHGS-CLERKS FEES(R)	.00	.00	.00	100.00%
101.08.51440.433100	FEDERAL GRANTS-CARES ACT(R)	.00	.00	.00	100.00%
101.08.51440.472110	INTERGOV CHGS-ELECTIONS(R)	.00	-10,000.00	-10,000.00	0.00%
101.08.51440.493002	APPL CONT APPR-ELECTIONS(R)	.00	.00	.00	100.00%
101.08.51490.461303	PUBLIC CHGS-RURAL ROAD DIREC(R)	.00	.00	.00	100.00%
101.36.51930.474108	LOCAL DEPT CHGS-LIAB & INSUR(R)	.00	-439,500.00	-439,500.00	0.00%
AccountTypeRevenue		-200.00	-459,000.00	-458,800.00	
Fund101 - GENERAL FUND		17,408.53	-95,099.00	-112,507.53	
Total:		17,408.53	-95,099.00	-112,507.53	

Account Number	Account Title	YTD	Budget	Variance	% Budget
Fund101 - GENERAL FUND					
101.36.51540.512010	SAFETY PROGRAM(E)	.00	.00	.00	100.00%
101.36.51540.521901	OTHER PROFESSIONAL SERVICES(E)	.00	.00	.00	100.00%
101.36.51540.523201	VEHICLE REPAIR(E)	.00	.00	.00	100.00%
101.36.51540.523208	BUILDINGS MAINTENANCE(E)	.00	.00	.00	100.00%
101.36.51540.531751	INS ON BUILDINGS & CONTEN(E)	.00	.00	.00	100.00%
101.36.51540.531752	INS ON VEHICLES & EQUIPME(E)	.00	.00	.00	100.00%
101.36.51540.531753	PUBLIC LIABILITY(E)	.00	.00	.00	100.00%
101.36.51540.531754	PUBLIC LIABILITY DEDUCTIB(E)	.00	.00	.00	100.00%
101.36.51540.531760	PREMIUMS ON SURETY BONDS(E)	.00	.00	.00	100.00%
101.36.51540.531762	WORKERS COMPENSATION PREI(E)	.00	.00	.00	100.00%
101.36.51540.531764	AUTOMOBILE DEDUCTIBLE(E)	.00	.00	.00	100.00%
101.36.51540.531901	OTHER SUPPLIES & EXPENSES(E)	.00	.00	.00	100.00%
101.36.51930.521901	OTHER PROFESSIONAL SERVICES(E)	.00	5,000.00	5,000.00	0.00%
101.36.51930.523201	VEHICLE REPAIR(E)	5,008.29	40,000.00	34,991.71	12.52%
101.36.51930.523208	BUILDINGS MAINTENANCE(E)	.00	15,000.00	15,000.00	0.00%
101.36.51930.531751	INS ON BUILDINGS & CONTENTS(E)	107,585.00	99,000.00	-8,585.00	108.67%
101.36.51930.531752	INS ON VEHICLES & EQUIPMENT(E)	80,880.00	77,000.00	-3,880.00	105.03%
101.36.51930.531753	PUBLIC LIABILITY(E)	96,416.50	132,000.00	35,583.50	73.04%
101.36.51930.531754	PUBLIC LIABILITY DEDUCTIBLE(E)	.00	47,500.00	47,500.00	0.00%
101.36.51930.531756	INSURANCE ON BOILER(E)	4,388.00	3,500.00	-888.00	125.37%
101.36.51930.531757	AUTOMOBILE LIABILITY(E)	36,505.00	131,000.00	94,495.00	27.86%
101.36.51930.531758	AUTOMOBILE COMPREHENSIVE(E)	.00	.00	.00	100.00%
101.36.51930.531759	OTHER INSURANCE(E)	.00	.00	.00	100.00%
101.36.51930.531760	PREMIUMS ON SURETY BONDS(E)	5,168.00	7,500.00	2,332.00	68.90%
101.36.51930.531761	OFFICIALS BOND & NOTARY(E)	.00	.00	.00	100.00%

Account Number	Account Title	YTD	Budget	Variance	% Budget
101.36.51930.531762	WORKERS COMPENSATION PREIUM(E)	319,780.00	338,000.00	18,220.00	94.60%
101.36.51930.531763	AUTOMOBILE COLLISION INS(E)	.00	.00	.00	100.00%
101.36.51930.531764	AUTOMOBILE DEDUCTIBLE(E)	396.74	18,000.00	17,603.26	2.20%
101.36.51930.531765	DEDUCTIBLE FUND ESCROW(E)	44,841.00	.00	-44,841.00	100.00%
101.36.51930.531775	STORAGE TANK INSURANCE(E)	.00	2,000.00	2,000.00	0.00%
AccountTypeExpenditure		700,968.53	915,500.00	214,531.47	
101.36.51540.493014	APPL CONT APPR-INS-RISK MAN(R)	.00	.00	.00	100.00%
101.36.51930.474108	LOCAL DEPT CHGS-LIAB & INSUR(R)	.00	-439,500.00	-439,500.00	0.00%
101.36.51930.474109	LOCAL DEPT CHGS-WORK COMP(R)	-460.65	-276,000.00	-275,539.35	0.16%
101.36.51930.484100	INSURANCE RECOVERIES(R)	-503.08	-50,000.00	-49,496.92	1.00%
101.36.51930.484101	PREMIUM DIV/REFUND(R)	-5,409.00	-50,000.00	-44,591.00	10.81%
101.36.51930.489150	REIMBURSEMENT OF EXPENDIT(R)	.00	.00	.00	100.00%
101.36.51930.493013	APPL CONT APPR-INS-LIABILITY(R)	.00	.00	.00	100.00%
AccountTypeRevenue		-6,372.73	-815,500.00	-809,127.27	
Fund101 - GENERAL FUND		694,595.80	100,000.00	-594,595.80	
Total:		694,595.80	100,000.00	-594,595.80	

Report Criteria:

Report type: Invoice detail

Invoice Detail.GL account (5 Characters) = "10106","10108","10136"

Description	Vendor Number	Input Date	Invoice Date	Invoice Number	Invoice GL Account	Invoice Amount	Check Issue Date	Check Number	Check Amount
AEGIS CORP									
CRIME POLICEY #CCP5607816-05	556	01/06/2025	01/01/2025	INV8173	101.36.51930.531760	5,168.00	01/16/2025	410562	5,168.00
Total AEGIS CORP:									5,168.00
AMAZON CAPITAL SERVICES									
DOOR SEAL	26975	01/09/2025	12/31/2024	1YR7NKRN6R73k	101.08.51420.531103	53.16	01/16/2025	410459	53.16
Total AMAZON CAPITAL SERVICES:									53.16
GENERAL CODE LLC									
ECODE360 ANNUAL MAINTENANCE	27514	01/23/2025	01/01/2025	GC00128623	101.08.51421.521901	1,195.00	01/30/2025	410854	1,195.00
Total GENERAL CODE LLC:									1,195.00
GERBER COLLISION & GLASS									
MEDICAL EXAMINER-2023 FORD F-150 XLT	29194	01/23/2025	01/22/2025	6202913425	101.36.51930.523201	5,008.29	01/30/2025	410855	5,008.29
Total GERBER COLLISION & GLASS:									5,008.29
SAFELITE FULFILLMENT INC									
2022 FORD EXPLORER-SHERIFF DEPT	16575	01/13/2025	01/09/2025	05187192003	101.36.51930.531764	396.74	01/30/2025	410878	396.74
Total SAFELITE FULFILLMENT INC:									396.74
T&M TOWING AND REPAIR LLC									
2018 DODGE CHARGER GT AWD - PLATE #AAK-2123 - SQUAD #62	28658	01/06/2025	12/31/2024	4402	101.36.51930.523201	4,000.00	01/16/2025	410521	4,000.00
2021 FORD POLICE INTERCEPTOR - SQUAD #37	28658	01/06/2025	12/31/2024	4450	101.36.51930.523201	3,003.08	01/16/2025	410521	3,003.08
Total T&M TOWING AND REPAIR LLC:									7,003.08
THE NORTHWOODS RIVER NEWS									
BOS MINUTES 10/15/2024	20507	01/13/2025	12/31/2024	186173	101.06.51110.531201	588.88	01/30/2025	410746	588.88
BOS MINUTES - 11/12/2024	20507	01/13/2025	12/31/2024	186194	101.06.51110.531201	524.18	01/30/2025	410746	524.18
BOS MINUTES 12/17/2024	20507	01/13/2025	12/31/2024	186440	101.06.51110.531201	572.93	01/30/2025	410746	572.93

Description	Vendor Number	Input Date	Invoice Date	Invoice Number	Invoice GL Account	Invoice Amount	Check Issue Date	Check Number	Check Amount
ABSENTEE 1/21/25	20507	01/16/2025	01/21/2025	186498	101.08.51440.531201	214.07	01/30/2025	410887	214.07
Total THE NORTHWOODS RIVER NEWS:									1,900.06
WI CO MUTUAL INS CORP									
PERSONAL INJURY ENDORSEMENT - 1 OF 2 INSTALLMENTS	6037	01/06/2025	01/01/2025	IN000013555	101.36.51930.531753	132,921.50	01/16/2025	410610	132,921.50
DEDUCTIBLE FUND DEPOSIT	6037	01/06/2025	01/01/2025	IN000013569	101.36.51930.531765	44,841.00	01/16/2025	410610	44,841.00
Total WI CO MUTUAL INS CORP:									177,762.50
Grand Totals:									198,486.83

Summary by General Ledger Account Number

GL Account	Debit	Credit	Proof
101.06.51110.531201	1,685.99	.00	1,685.99
101.08.51420.531103	53.16	.00	53.16
101.08.51421.521901	1,195.00	.00	1,195.00
101.08.51440.531201	214.07	.00	214.07
101.211100	.00	198,486.83-	198,486.83-
101.36.51930.523201	7,011.37	.00	7,011.37
101.36.51930.531753	96,416.50	.00	96,416.50
101.36.51930.531757	36,505.00	.00	36,505.00
101.36.51930.531760	5,168.00	.00	5,168.00
101.36.51930.531764	5,396.74	.00	5,396.74
101.36.51930.531765	44,841.00	.00	44,841.00
Grand Totals:	198,486.83	198,486.83-	.00

Reviewed by: _____

Date: ____ / ____ / _____

Report Criteria:

Report type: Invoice detail

Invoice Detail.GL account (5 Characters) = "10106","10108","10136"
