

MINUTES
Oneida County Board of Supervisors
Wednesday, November 12th, 2025 – 9:30 a.m.
County Board Meeting Room - 2nd Floor Oneida County Courthouse

CALL TO ORDER:

Chairman Holewinski called the meeting to order at 9:30 a.m. in the County Board Meeting Room of the Oneida County Courthouse. There was a brief moment of silence for our troops, law enforcement officers and emergency responders, followed by the Pledge of Allegiance. Prayer was offered by Supervisor Jensen.

Members Present: Scott Holewinski, Robert Briggs, Russ Fisher, Debbie Condado, Dan Hess, Collette Sorgel, Lenore Lopez, Billy Fried, Ted Cushing, Mitch Ives, Robb Jensen, Diana Harris, Bob Almekinder, Steven Schreier, Michael Tautges and Kyle Timmons.

Absent: Hanus, Newman, Showalter, Schultz, Oettinger

Student Representative: Vella Walden; Parker Lee

ANNOUNCEMENTS BY CHAIR, CORRESPONDENCE AND COMMUNICATIONS:

- Please use a microphone when speaking.

ACCEPT THE MINUTES OF THE OCTOBER 21, 2025 MEETING:

Motion/Second: Cushing/Sorgel to accept the Minutes of the October 21, 2025 meeting. All "Aye"; Motion carried.

REPORTS/PRESENTATIONS:

- Broadband Report – Executive Director of the Economic Development Corporation Tony Pharo stated that there were some good meetings with Bug Tussel last week. Pharo reported that the funding allocated to Oneida County has increased from \$18.3 Million to \$23.7 Million through the Bead Bob Grant. Pharo noted that there is also matching funds through the Bead Bob program. Pharo reported that Oneida County is receiving \$34,550,000 in total and is in the top 5 Counties in the State of Wisconsin in regards to Bead Bob funding.
- 2025 Annual Report of the Oneida County Treasurer Tara Ostermann presented her annual report.

PUBLIC COMMENT ON MATTERS NOT RELATED TO THE BUDGET (time limit of three minutes):

- Sign attendance form at the podium.

9:45 a.m. – PUBLIC HEARING ON 2026 ONEIDA COUNTY BUDGET:

- Call to order at 9:45 a.m. in the County Board Room of the Oneida County Courthouse.
- Presentation to the public of the proposed 2026 Oneida County Budget – County Board Chair Holewinski explained the budget process. Holewinski went over the fund balances and reported that the budget is balanced. Holewinski reported that \$74.6 Million is the current budget for 2026. Holewinski explained that the Capital Improvement Plan for 2026 is \$5.1 Million, with over \$3 Million being Highway projects. Holewinski presented some future concerns; the State imposed tax cap, Levy limits, employee recruitment and retention, creating a long-term plan for workforce affordability, Federal funding cuts.
- Open Public Hearing at 9:45 a.m. - Call for Public Comment (time limit of three minutes), no comments were made.
- Close Public Hearing at 9:50 a.m.
- Reconvene Regular County Board meeting at 9:50 a.m. for the purpose of taking action on the Resolutions/Ordinance Amendments and the 2026 Oneida County Budget.

CONSIDERATION OF RESOLUTIONS & ORDINANCES:

Resolution # 67 – 2025: Offered by the Supervisors of the Executive Committee to approve the 2026 Budget and 2025 Tax Levy Collected in 2026.

TO APPROVE THE 2026 BUDGET AND 2025 TAX LEVY COLLECTED IN 2026.

Resolution offered by the Supervisors of the Executive Committee.

Resolved by the Board of Supervisors of Oneida County, Wisconsin:

WHEREAS, the proposed 2026 Budget Summary - Oneida County was published in the Northwoods River News on October 24, 2025 in accordance with the provisions of Wisconsin Statutes Section 65.90; and

WHEREAS, estimated expenditures and revenues for 2026 are shown in the Oneida County 2026 Budget available for review at the Oneida County Finance Department and / or the Oneida County website, and incorporated herein by reference; and

WHEREAS, the Oneida County Executive Committee has presented the 2026 Budget to the Oneida County Board of Supervisors; and

WHEREAS, the Oneida County Board of Supervisors has completed its review and revision of the Oneida County 2026 Budget.

NOW, THEREFORE, BE IT RESOLVED, by the Oneida County Board of Supervisors, which the 2026 budget appropriations, in the sums and for the purposes hereinafter set forth in the Oneida County 2026 Budget, be and the same are hereby adopted.

BE IT FURTHER RESOLVED, that the following be and is hereby declared the tax levy for 2025, collected in 2026:

- | | |
|---|-------------------------------|
| 1. There is levied upon the taxable property of Oneida County the sum of | \$0.00 |
| for State Tax (Forestry purposes). | |
| 2. There is levied upon the taxable property of Oneida County the sum of | \$0.00 |
| for debt service, all bonds and notes legally required. | |
| 3. There is levied upon the taxable property of Oneida County the sum of | \$484,085.00 |
| for libraries. The City of Rhinelander, Towns of Crescent, Minocqua, Newbold, Pelican, Pine Line, and Three Lakes are not included. | |
| 4. There is levied upon the taxable property of Oneida County the sum of | \$2,712,845.00 |
| for Countywide EMS. | |
| 5. There is levied upon the taxable property of Oneida County the sum of | \$237,559.00 |
| for County Aid for Town Bridges. | |
| 6. There is levied upon the taxable property of Oneida County the sum of | \$535.00 |
| for Chargebacks for Refunded/Rescinded Taxes. | |
| 7. There is levied upon the taxable property of Oneida County the sum of | \$0.00 |
| for Special Charges for Charitable and Penal Purposes | |
| 8. There is levied upon the taxable property of Oneida County the sum of | \$15,537,944.00 |
| for all other services provided. | |
| GRAND TOTAL OF ALL TAXES | <u>\$18,972,968.00</u> |

Approved for presentation to the County Board by the Executive Committee this 22nd day of October 2025.

Offered and passage moved by: Billy Fried, Scott Holewinski, Robb Jensen, Steven Schreier, Russ Fisher

Discussion: Holewinski questioned if anyone would like to make any changes to the budget or had any questions.

Motion/Second: Holewinski/Cushing to reduce the County Library Budget from \$474,635 to \$294,658, a reduction of \$179,977 to the request.

Discussion: Holewinski explained the library districts and the funding formula. Holewinski stated that per State Statute 70% reimbursement for the number of material loans for the library is required, Oneida County is being charged 122%. Holewinski clarified that is 22% more than the actual cost. Holewinski compared the Minocqua (M) and Rhinelander (R) libraries: circulation 114,217 (M)/128,574 (R); expenditures \$561,202 (M)/\$1,055,662 (R); employees 6.82 full-time (M)/14.1 full-time (R); square footage 14,233 (M)/15,195 (R). Holewinski stated that we need to decide if we want to cut this back. Holewinski explained that we make the departments go over their budget, the library just presents what they want without presenting their budgets. Holewinski stated that this has gotten out of hand. Holewinski clarified that Rhinelander requests 135% reimbursement, Minocqua requests 100% and Three Lakes 188%. Fried expressed concern with cutting the budget at this point in the process. Fried stated that the libraries could do a better job, however they do a good job. Fried expressed concern that we should be better educated in making this decision. Discussion regarding potentially setting an amount to the side in contingency and then having those discussions with the Library.

Roll Call Vote on Motion: 11 Nay; 5 Aye, Condado, Briggs, Ives, Cushing, Holewinski; 5 Absent; 2 Nay, Student

Motion: Fails

Motion/Second: Holewinski/Briggs to reduce the Library Budget from \$474,635 to \$354,317, a reduction of \$120,318.

Discussion: Jensen stated that we should really take a look at this in 2026.

Roll Call Vote: 11 Nay; 5 Aye, Condado, Briggs, Ives, Cushing, Holewinski; 5 Absent; 2 Nay, Student

Motion: Fails

Roll Call Vote on Resolution # 67 – 2025: 16 Aye, 5 Absent, 2 Student

Resolution # 67 – 2025: Adopted

CONSENT AGENDA:

Resolution # 68 – 2025: Offered by the Supervisors of the Executive Committee cancelling stale dated checks.

Resolution to: CANCEL STALE DATED CHECKS.

Resolution approved for presentation to the Oneida County Board by the Supervisors of the Executive Committee.

Resolved by the Board of Supervisors of Oneida County, Wisconsin:

WHEREAS, the following Oneida County checks, being two years old or more, shall be written off the outstanding check record prescribed in Section 59.64(4)(e) of the Wisconsin Statutes, and shall be credited to the accounts of Oneida County by the Oneida County Treasurer with the exception that unclaimed wages outstanding longer than one year shall be reported and remitted pursuant to the State of Wisconsin's Unclaimed Property law, Chapter 177.

Date	Individual	CkNumber	Amount	Reference
10/10/2023	Gignac, Daniel Jay	401845	46.86	Juror
10/10/2023	Sutliff, Zachary Allyn	401877	20.81	Juror
10/10/2023	Swendson, Steven Price	401878	52.25	Juror
10/10/2023	Weston, Steven Michael	401884	54.85	Juror
10/31/2023	Hans Joseph Eschenbauch	402420	58.8	Juror
10/31/2023	Ian Dennis Bishop	402421	20.16	Juror
10/31/2023	Mark Douglas Pauli	402446	25.4	Juror
10/31/2023	Savanah Lee Grunwald	402470	32.6	Juror

THEREFORE, BE IT RESOLVED, by the Oneida County Board of Supervisors that it hereby writes off the listed Oneida County checks, being two years old or more, as prescribed in Section 59.64(4)(e) of the Wisconsin Statutes, and shall be credited to the accounts of Oneida County by the Oneida County Treasurer with the exception that unclaimed wages outstanding longer than one year shall be reported and remitted pursuant to the State of Wisconsin's Unclaimed Property law, Chapter 177.

Approved for presentation to the County Board by the Executive Committee this 22nd day of October, 2025.

Offered and passage moved by: Billy Fried, Scott Holewinski, Robb Jensen, Steven Schreier, Russ Fisher

Resolution # 69 – 2025: Offered by the Supervisors of the Executive Committee Designating Oneida County Public Depositories.

Resolution to: DESIGNATE ONEIDA COUNTY PUBLIC DEPOSITORIES.

Resolution approved for presentation to the Oneida County Board by the Supervisors of the Executive Committee.

Resolved by the Board of Supervisors of Oneida County, Wisconsin:

WHEREAS, the governing body of each county is required by Secs. 34.05 and 59.61, Wis. Stats. to designate, by resolution, one or more public depositories, organized and doing business under Wisconsin or U.S. laws and located in Wisconsin; and

WHEREAS, one or more county depositories is required to be designated as a "working bank" under Sec. 59.61, Wis. Stats., and Associated Bank North located at 8 West Davenport Street in the City of Rhinelander, Wisconsin has been so designated; and

WHEREAS, every federal or state credit union, state bank, federal or state savings and loan association, savings and trust company and mutual savings bank and every national bank, located in this State which complies in all respects as to public deposits with Chapter 34, Wis. Stats. and which will accept payments made by the State under sec. 16.412, Wis. Stats., may be designated as a public depository and may receive and hold public deposits; and

WHEREAS, all those banks, credit unions, savings and loan associations, trust companies and mutual savings banks which are state and federally chartered and are located in the State of Wisconsin, are qualified to be a public depository of County funds not immediately needed which funds may be invested in time deposits by the Investment Officer under the authority granted by Secs. 59.61, 59.62, Wis. Stats., and sec.1.27 (2) of the Oneida County General Code.

NOW, THEREFORE, BE IT RESOLVED, by the Oneida County Board of Supervisors that it hereby designates all those banks, credit unions, savings and loan associations, trust companies and mutual savings banks chartered under state and U.S. laws and located in the State of Wisconsin, and the Local Government Investment Pool as County depositories under Secs. 59.61 and 34.05, Wis. Stats.

For purposes of enumeration, the financial institutions (and/or their successors or assigns) below will be named an Oneida County depository upon filing of the appropriate paperwork with the County and are so designated by way of this resolution:

Associated Bank NA, 304 Lincoln Street Rhinelander, WI 54501

Associated Bank, Minocqua Branch, 8683 Highway 51N & 70W, Minocqua, WI 54548

Associated Bank, 200 N Adams St. Green Bay, WI 54301

~~BMO Harris Bank, N.A., 7 N Brown St., Rhinelander, WI 54501~~

BMO Harris Bank, N.A., 11455 Viking Dr, Eden Prairie, MN 55344

Huntington National Bank, 7 Easton Oval, Columbus, OH 43219

Charles Schwab & Co. Inc. 200 S 108th Ave, Omaha, NE 68154

Nicolet National Bank, 2170 Lincoln St., Rhinelander, WI 54501

Peoples State Bank, 8 E Anderson St., Rhinelander, WI 54501

Peoples State Bank, 9560 WI 70, Minocqua, WI 54548

Pershing, One Pershing Plaza, Jersey City, NJ 07399

Ripco Credit Union, 121 Sutliff Ave., Rhinelander, WI 54501

US Bank Institutional Trust & Custody, West Side Flats, 60 Livingston Ave., St. Paul, MN 55107

Wisconsin Investment Series Cooperative along with PMA Financial Network, Inc.

This resolution shall be effective until the County Board annual budget hearing.

Approved for presentation to the County Board by the Executive Committee this 22nd day of October, 2025.

Offered and passage moved by: Billy Fried, Scott Holewinski, Robb Jensen, Steven Schreier, Russ Fisher

Resolution # 70 – 2025: Offered by the Supervisors of the Executive Committee delegating the authority to invest county funds to the Oneida County Auditor/Finance Director.

Resolution to: DELEGATE ONEIDA COUNTY INVESTMENT AUTHORITY.

Resolution approved for presentation to the Oneida County Board by the Supervisors of the Executive Committee.

Resolved by the Board of Supervisors of Oneida County, Wisconsin:

WHEREAS, pursuant to Sec. 59.62(1)(2), Wis. Stats., the Oneida County Board may delegate to any officer or employee any authority assigned by law to the Board to invest County funds. Further, if the Board delegates authority under this section, the Board shall periodically review the exercise of the delegated authority by the officer or employee.

WHEREAS, pursuant to Oneida County Code 1.27(2), the Oneida County Board has delegated this authority to the Oneida County Auditor/Finance Director with the restriction that the County Board shall review the County Auditor/Finance Director's exercise of this authority annually at the November meeting of the Board.

WHEREAS, the Oneida County Board hereby confirms that they have reviewed their delegation of the authority to invest County funds.

THEREFORE, BE IT RESOLVED that the Oneida County Board affirms that the authority assigned by law to the Board to invest County funds is hereby delegated to the Oneida County Auditor/Finance Director.

BE IT FURTHER RESOLVED,

Approved for presentation to the County Board by the Executive Committee this 22nd day of October, 2025.

Offered and passage moved by: Billy Fried, Scott Holewinski, Robb Jensen, Steven Schreier, Russ Fisher

Resolution # 71 – 2025: Offered by the Supervisors of the Executive Committee to Approve Alteration of Supervisory District Boundary Resulting from an Annexation from the Town of Crescent to the City of Rhinelander.

Resolution to Approve Alteration of Supervisory District Boundary Resulting from an Annexation to the City of Rhinelander.

Resolution approved for presentation to the Oneida County Board by the Supervisors of the Executive Committee

Resolved by the Board of Supervisors of Oneida County, Wisconsin:

WHEREAS, in 2021, the Oneida County Board of Supervisors adopted a ten-year Supervisory District Plan creating County Supervisory Districts, Municipal Alderman Districts and Election Wards following the 2020 Census; and

WHEREAS, Wis. Stat. §59.10(3)(c) allows a county board, in its discretion, to alter the boundaries of supervisory districts based on annexations that occur after the adoption of the ten-year supervisory district plan, as long as the number of supervisory districts does not change; and

WHEREAS, the City of Rhinelander completed an annexation of parcel number RH-9015-0602, RH-9015-0603, RH-9015-0601, RH-9015-0605, RH-9015-0604, RH-9015-0608, RH-9015-0606, RH-9015-0607, RH-9015-0609 and RH-9015-0610 on 08/15/2022, of nine parcels of approximately 416.3 acres total; and

WHEREAS, a map of the annexed parcels, along with a copy of the annexation ordinance, has been filed with the Oneida County Clerk and is attached; and

WHEREAS, the parcels annexed by the City of Rhinelander are a part of County Supervisory District 11 within Ward 03 in the Town of Crescent; and

WHEREAS, it is appropriate to move the annexed parcel into County Supervisory District 03 in the City of Rhinelander and alter the two affected District boundaries accordingly; and

WHEREAS, the population of the annexed parcels is zero (0) residents, which substantially maintains the original

populations of the affected districts; and

WHEREAS, this resolution does not change the number of supervisory districts.

NOW, THEREFORE, BE IT RESOLVED by the Oneida County Board of Supervisors in session this 12th day of November, 2025, that the boundaries of Supervisory Districts 03 and 11 are hereby altered by moving the annexed parcels of land attached hereto from County Supervisory District 11 to County Supervisory District 03 and within Ward 14 in the City of Rhinelander, as shown on the attached document.

BE IT FURTHER RESOLVED that the Oneida County Clerk is hereby directed to forward all notices required under Chapter 59 of the Wisconsin Statutes to the Secretary of State for the purpose of advising that office of said Supervisory District boundary changes.

Approved for presentation to the County Board by the Executive Committee this 5th day of November, 2025.

Offered and passage moved by: Billy Fried, Scott Holewinski, Diana Harris, Robb Jensen, Russ Fisher

Resolution # 72 – 2025: Offered by the Supervisors of the Executive Committee to Approve Alteration of Supervisory District Boundary Resulting from an Annexation from the Town of Pelican to the City of Rhinelander.

Resolution to Approve Alteration of Supervisory District Boundary Resulting from an Annexation to the City of Rhinelander.

Resolution approved for presentation to the Oneida County Board by the Supervisors of the Executive Committee.

Resolved by the Board of Supervisors of Oneida County, Wisconsin:

WHEREAS, in 2021, the Oneida County Board of Supervisors adopted a ten-year Supervisory District Plan creating County Supervisory Districts, Municipal Alderman Districts and Election Wards following the 2020 Census; and

WHEREAS, Wis. Stat. §59.10(3)(c) allows a county board, in its discretion, to alter the boundaries of supervisory districts based on annexations that occur after the adoption of the ten-year supervisory district plan, as long as the number of supervisory districts does not change; and

WHEREAS, the City of Rhinelander completed an annexation of parcel number RH-9108-0810, RH-9108-0809 and RH-9108-0811 on 08/15/2022, of three parcels of approximately 2.53 acres total; and

WHEREAS, a map of the annexed parcels, along with a copy of the annexation ordinance, has been filed with the Oneida County Clerk and is attached; and

WHEREAS, the parcels annexed by the City of Rhinelander are a part of County Supervisory District 06 within Ward 03 in the Town of Pelican; and

WHEREAS, it is appropriate to move the annexed parcel into County Supervisory District 04 in the City of Rhinelander and alter the two affected District boundaries accordingly; and

WHEREAS, the population of the annexed parcels is zero (0) residents, which substantially maintains the original populations of the affected districts; and

WHEREAS, this resolution does not change the number of supervisory districts.

NOW, THEREFORE, BE IT RESOLVED by the Oneida County Board of Supervisors in session this 12th day of November, 2025, that the boundaries of Supervisory Districts 04 and 06 are hereby altered by moving the annexed parcels of land attached hereto from County Supervisory District 06 to County Supervisory District 04 and within Ward 10 in the City of Rhinelander, as shown on the attached document.

BE IT FURTHER RESOLVED that the Oneida County Clerk is hereby directed to forward all notices required under Chapter 59 of the Wisconsin Statutes to the Secretary of State for the purpose of advising that office of said Supervisory District boundary changes.

Approved for presentation to the County Board by the Executive Committee this 5th day of November, 2025.

Offered and passage moved by: Billy Fried, Scott Holewinski, Diana Harris, Robb Jensen, Russ Fisher

Resolution # 73 – 2025: Offered by the Supervisors of the Executive Committee to Approve Alteration of Supervisory District Boundary Resulting from an Annexation from the Town of Pine Lake to the City of Rhinelander.

Resolution to Approve Alteration of Supervisory District Boundary Resulting from an Annexation to the City of Rhinelander.

Resolution approved for presentation to the Oneida County Board by the Supervisors of the Executive Committee.

Resolved by the Board of Supervisors of Oneida County, Wisconsin:

WHEREAS, in 2021, the Oneida County Board of Supervisors adopted a ten-year Supervisory District Plan creating County Supervisory Districts, Municipal Alderman Districts and Election Wards following the 2020 Census; and

WHEREAS, Wis. Stat. §59.10(3)(c) allows a county board, in its discretion, to alter the boundaries of supervisory districts based on annexations that occur after the adoption of the ten-year supervisory district plan, as long as the number of supervisory districts does not change; and

WHEREAS, the City of Rhinelander completed an annexation of parcel number RH-9333-0701, RH-9333-0702, RH-9333-

0703, RH-9333-0704, RH-9333-0705, RH-9333-0707 and RH-9333-0708 on 08/15/2022, of seven parcels of approximately 14.01 acres total; and

WHEREAS, a map of the annexed parcels, along with a copy of the annexation ordinance, has been filed with the Oneida County Clerk and is attached; and

WHEREAS, the parcels annexed by the City of Rhinelander are a part of County Supervisory District 08 within Ward 03 in the Town of Pine Lake; and

WHEREAS, it is appropriate to move the annexed parcel into County Supervisory District 05 in the City of Rhinelander and alter the two affected District boundaries accordingly; and

WHEREAS, the population of the annexed parcels is zero (0) residents, which substantially maintains the original populations of the affected districts; and

WHEREAS, this resolution does not change the number of supervisory districts.

NOW, THEREFORE, BE IT RESOLVED by the Oneida County Board of Supervisors in session this 12th day of November, 2025, that the boundaries of Supervisory Districts 05 and 08 are hereby altered by moving the annexed parcels of land attached hereto from County Supervisory District 08 to County Supervisory District 05 and within Ward 02 in the City of Rhinelander, as shown on the attached document.

BE IT FURTHER RESOLVED that the Oneida County Clerk is hereby directed to forward all notices required under Chapter 59 of the Wisconsin Statutes to the Secretary of State for the purpose of advising that office of said Supervisory District boundary changes.

Approved for presentation to the County Board by the Executive Committee this 5th day of November, 2025.

Offered and passage moved by: Billy Fried, Scott Holewinski, Diana Harris, Robb Jensen, Russ Fisher

Resolution # 74 – 2025 / Rezone Petition # 11 – 2025: Offered by the Supervisors of the Planning and Development Committee to amend the Master Zoning District Document to Rezone Land from District #4 Residential and Farming to District #1B Forestry on property described as NE SE, Section 22, T37N, R6E, PIN CA-334 in the Town of Cassian. Resolution offered by the Planning and Development Committee

Resolved by the Board of Supervisors of Oneida County, Wisconsin:

WHEREAS, the Planning and Development Committee having considered Rezone Petition #11-2025 (copy attached), which was filed August 7, 2025, to amend the Master Zoning District Document and the Oneida County Official Zoning District Boundary Map, and having given notice thereof as provided by law and having held a public hearing thereon October 15, 2025, pursuant to § 59.69(5), Wisconsin Statutes, and having been informed of the facts pertinent to the changes which are as follows:

To rezone land from District #4 Residential and Farming to District #1B Forestry on property described as NE SE, Section 22, T37N, R6E, PIN CA-334, Town of Cassian.

And being duly advised of the wishes of the people in the area affected as follows:

WHEREAS, the owner is requesting the rezone for the ability to utilize the property for log storage and future sawmill and possible dry kilns; and

WHEREAS, the Town of Cassian approved the request (copy attached); and

WHEREAS, On October 15, 2025, the Planning and Development Committee held a public hearing and the adjoining landowners were provided with a written notice of the change and there were 0 public comments received, 1 person spoke in favor, 0 people spoke against, and 0 people spoke in ambiguity of the proposed changes; and

WHEREAS, the Planning & Development Committee has reviewed the general standards as specified in Section 9.86(F) of the Oneida County Zoning & Shoreland Protection Ordinance and concluded that the standards have been met. The Planning & Development Committee recommends passage.

NOW THEREFORE, THE ONEIDA COUNTY BOARD OF SUPERVISORS DOES ORDAIN AS FOLLOWS: Petition #11-2025:

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

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

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

Section 4: Rezone Petition #11-2025 is hereby adopted amending the Master Zoning District Document and the Oneida County Official Zoning District Boundary Map, by changing the zoning district classification from District #4 Residential and Farming to District #1B Forestry on property described as follows:

NE SE, Section 22, T37N, R6E, PIN CA-334, Town of Cassian.

The County Clerk shall, within seven (7) days after adoption of Rezone Petition #11-2025 by the Oneida County Board of Supervisors, cause a certified copy thereof to be transmitted by mail to the Cassian Town Clerk.

Offered and passage moved by: Dan Hess, Bob Almekinder, Billy Fried, Mitch Ives

Resolution # 75 – 2025 / Ordinance Amendment # 03 – 2025: Offered by the Supervisors of the Executive Committee to Update Chapter 3, Section 3.18, Accounts Receivable of the General Code of Oneida County.

Resolution to Update Chapter 3, Accounts Receivable.

Ordinance Amendment Offered by the Supervisors of the Executive Committee.

Resolved by the Board of Supervisors of Oneida County, Wisconsin:

WHEREAS, Oneida County Code Chapter 3, Accounts Receivable, has sections needing to be updated due to outdated computerized system references and changes procedures and policies; and

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

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

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

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

Section 4. Section 3.18 Accounts Receivables Policies of the General Code of Oneida County, Wisconsin is amended as follows [additions noted by underline, deletions noted by strikethrough]:

§ 3.18. Accounts Receivable ~~Policies.~~

(1) Purpose ~~and Definitions.~~ To set forth guidelines for County departments administration of accounts receivable ~~and to establish responsibilities for following County regulations for documenting monies owed and monies actually received. This policy applies to all County departments regardless of location. Collections performed by the Human Service Department that are regulated by State requirements shall be exempt from this policy.~~

(a) Certain services are provided in advance of payment resulting in an accounts receivable, this section sets forth accounts receivables controls and authority.

(b) Appropriate control shall be followed to ensure proper handling, reconciliation, accounting, fraud prevention, reporting and adherence to Generally Accepted Accounting Principles (GAAP).

(c) This section applies to all accounts receivables of the county unless otherwise governed by separate statute or regulation such as real estate taxes, special assessments and foreclosures; Clerk of Court debts via the State of Wisconsin Circuit Court System; citations issued per Oneida County Code or State of Wisconsin Statute; and, other court ordered fines and fees.

(2) ~~Definitions.~~ Receivables are defined as sums of money due for services performed or as a reimbursement of County expenses, which are expected to be collected from private persons, businesses, agencies, funds, or other governmental units. Receivables are not to include fines and forfeitures collected by the Clerk of Courts office.

~~Vendor department is the department responsible for the collection of the accounts receivable.~~ Invoicing and Collections.

(a) The use of the County's integrated accounts receivables system shall be used to invoice customers for balances owed when practical.

1. Exception. Due to the nature of certain services provided, other specialized software may be used. For any customer invoice not billed via the County's integrated accounts receivable system, the following information must be included on any customer invoice or on an accompanying attachment: Sequential Invoice Number, Customer Name, Customer Address, Customer Telephone Number, Invoice Date, Payment Due Date, Description of Service Provided, Total Amount Due for Service Provided.

(b) Each county department is responsible for its own collections, with any accounts 180 days or older deemed as a delinquent account unless terms are otherwise agreed upon in writing prior to services being provided.

(c) Corporation Counsel may be engaged to assist in collections of delinquent accounts in accordance with any and all debt collection laws.

(d) Subject to Committee of Jurisdiction approval, third party collection agencies and / or the State of Wisconsin debt collection program may be used to assist in collections of delinquent accounts in accordance with any and all debt collection laws.

(3) ~~Immediate Payment.~~ Whenever possible, a vendor department should collect payment at the time goods or services are provided. Vendor departments should attempt to immediately collect payment for the following types of transactions: Sales for goods or services costing less than \$5.

~~Sales to customers with accounts more than 90 days past due.~~ Write-Offs.

(a) At least annually, but no later than October 31st each year, each department with outstanding receivables will undertake an assessment of accounts deemed to be uncollectable.

1. Balances of accounts that may be approved by the Department Head as uncollectable:

- a. Balances of accounts more than 2-years old and under \$4.
- b. Balances of accounts with any dollar amount where the debtor has died and there is no guarantor, successor or estate.
- c. Balances of accounts discharged in bankruptcy.
- d. Balances of accounts with any dollar amount where the debtor is a legal entity separate and distinct from its owners that has been dissolved, and has no guarantor or successor.

2. Balances of accounts may be determined by the Committee of Jurisdiction as uncollectable that do not qualify as uncollectable as set out in subsection 1 above.

(b) Accounts that are determined as uncollectable shall be written-off as follows:

1. If invoiced in the county's integrated accounts receivable system, uncollectable accounts shall be submitted to the Finance Director for removal no later than November 30th of each year.
2. If invoiced from specialized software, a detailed ledger for proper recording to the county's accounting system shall be provided to the Finance Director no later than November 30th of each year and then removed from the specialized software by the Department Head by the end of the year.

~~(4) Computer System. The County's Accounts Receivable/Receipting software provides automated receivables processing for County departments. This program is maintained on the AS/400 system and should be used when accessibility and functionality exists. Reporting.~~

- ~~(a) Departments shall report all outstanding accounts receivables balances as of October 31st to the appropriate Committee of Jurisdiction in November, or if the committee does not meet monthly, at the first available, regularly scheduled meeting following the invoicing of balance due.~~
- ~~(b) Departments shall provide a detailed ledger of all outstanding balances due as of December 31st of the year to the Finance Director, and such reports shall be subject to annual auditing by the Finance Director.~~

~~(5) Invoicing. At the time of the sale, the vending department issues a sequentially numbered invoice to the customer or client. Only invoice forms which have been approved by the Finance Department should be used. Invoicing procedures for on-going services may vary from one department to another. Invoicing should be done on a monthly basis at a minimum.~~

~~(6) Recording Receivables. The vendor department must maintain a record (subsidiary ledger) of outstanding receivables. For departments using the Accounts Receivable/Receipting system a listing of amounts due must be produced and retained on a monthly basis. Where applicable, the listing shall be reconciled to the general ledger in a timely manner and any variances specifically documented.~~

~~(a) The vendor department invoice must include the following information for each receivable:~~

- ~~1. Name of debtor.~~
- ~~2. Description of each charge and/or credit.~~
- ~~3. Invoice number.~~
- ~~4. Date of invoice.~~
- ~~5. Amount of each charge or credit.~~

~~(b) The vendor department invoice listing shall be produced and retained on a monthly basis.~~

~~(7) Payment Due Dates. The vendor department shall routinely notify customers or clients of due dates and past due accounts.~~

~~(8) Past Due and Delinquent Accounts. The vendor department is responsible for vigorous pursuit of all past due and delinquent receivables within the guidelines of state and federal regulations.~~

~~Accounts with unpaid balances 60 days past the due date are considered past due.~~

~~The department is to issue a minimum of two reminder notices between 60 and 90 days after the initial billing. (Reminder notices to debtors with account balances of less than \$5 are not required.)~~

~~These notices shall request immediate payment of the outstanding balance and notify the debtor of additional actions, which may be taken if the debt is not paid.~~

~~When warranted, the vendor department should make additional collection efforts, e.g., telephone contacts.~~

~~Accounts with unpaid balances more than 90 days past the due date are considered delinquent and are subject to collection procedures unless other payment arrangements have been made with the vendor department.~~

~~(9) Collection. Collection procedures include intensive efforts to recover amounts owed. (Collection procedures are not required on accounts with a remaining balance of less than \$100.)~~

~~(a) The vendor department may refer uncollected receivables to the Corporation Counsel's office when:~~

- ~~1. An account is 90 days or more past due, and~~
- ~~2. The appropriate past due notices have been sent, and~~
- ~~3. The amount is at least \$100.~~

~~(b) Corporation Counsel Actions. Actions by the Corporation Counsel's office may include, but are not limited to:~~

- ~~1. Sending additional notices and making telephone contacts,~~
- ~~2. Court action can be taken.~~

~~(10) Write Off Procedures. The vendor department may request that uncollectable accounts be written off if the billing and collection procedures as detailed in this section have been exhausted.~~

~~(11) Write Off Criteria:~~

~~(a) Several criteria may justify write-offs:~~

- ~~1. The amount of the debt is insufficient to justify additional collection efforts.~~
- ~~2. The debtor has died and there is no guarantor or successor.~~
- ~~3. The debt is disputed and the vendor department has insufficient documentation to pursue collection efforts.~~
- ~~4. The debt is discharged in bankruptcy and there is no guarantor or successor.~~

~~(b) Write-offs for reasons other than those listed above must be approved by the committee of jurisdiction unless an approved process for all receivable write-offs is in place and does not contradict County policy.~~

~~(12) Review and Approval. The vendor department is responsible for requesting approval to write off uncollectable accounts. In each request, the vendor department indicates the collection procedures followed and the reasons the accounts are considered uncollectable. Once the appropriate write-off approvals have been obtained they will be forwarded to the Finance Department to be processed, if applicable.~~

~~(13) Reporting. Each vendor department utilizing receivable systems other than the Accounts Receivable/Receipting system will be responsible for maintaining receivables information as indicated below.~~

~~(a) The vendor department should maintain a monthly report covering the previous calendar month's receivables activity. The following information should be shown on the report:~~

- ~~1. Gross receivables for the month. Gross receipts for the month.~~
- ~~2. Amount written off.~~

~~(b) For departments using the Accounts Receivable/receipting system a listing will be provided on a monthly basis.~~

Approved for presentation to the County Board by the Executive Committee this 5th day of November 2025.

Offered and passage moved by: Billy Fried, Scott Holewinski, Robb Jensen, Diana Harris, Russ Fisher

Resolution # 76 – 2025 / Ordinance Amendment # 04 – 2025: Offered by the Supervisors of the Executive Committee to Update Chapter 1, Section 1.13 County Treasurer, 1.27 Auditor/Finance Director, 1.38 Investment Policy and Chapter 3, Section 3.03 Local Government Pooled Investment Fund, and 3.12 Financial Policies and Procedures of the General Code of Oneida County.

Resolution to Update Chapter 1, County Treasurer, Auditor/Finance Director, Investment Policy, and Chapter 3, Local Government Pooled Investment Fund, Financial Policies and Procedures.

Ordinance Amendment Offered by the Supervisors of the Executive Committee.

Resolved by the Board of Supervisors of Oneida County, Wisconsin:

WHEREAS, Oneida County Code Chapter 1, County Treasurer, Auditor/Finance Director, Investment Policy, and Chapter 3, Local Government Pooled Investment Fund, Financial Policies and Procedures, has sections needing to be updated due to conflicts in language within County Code, outdated statutory references; and to reflect current practice, procedures and practices; and

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

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

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

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

Section 4. Section 1.13 County Treasurer, 1.27 Auditor/Finance Director, 1.38 Investment Policy, 3.03 Local Government Pooled Investment Fund, and 3.12 Financial Policies and Procedures of the General Code of Oneida County, Wisconsin are amended as follows [additions noted by underline, deletions noted by strikethrough]:

§ 1.13. County Treasurer.

(1) Applicable Statutes. See §§ ~~59.25, 59.61 and 59.62 and 59.25(1), 59.25(3) and 59.61(3)~~, Wis. Stats.

(2) Duties. The County Treasurer shall perform all duties required of him by law including, but not limited to §§ 59.25.

(3) Bond. Oneida County shall execute and provide bond as prescribed by § 59.21(1)(b), Wis. Stats.

(4) Property Tax Collection. The County Treasurer shall collect and disburse taxes in the manner prescribed in Ch. 74, Wis. Stats. ~~Further, on or before the date prescribed in the chapter, the County Treasurer shall pay in full to the proper treasurer all special assessments and special charges included in the tax roll which have not previously been paid to, or retained by, the proper treasurer.~~ Further, the County Treasurer shall administer the provisions of § 3-19 of this Code, adopting § 74.485, Wis. Stats.

(5) Land Sold for Taxes. The County Treasurer shall proceed in the manner prescribed in Ch. 75, Wis. Stats. The County Treasurer shall foreclose tax liens in the manner prescribed in ~~§ 75.521, Wis. Stats.~~ § 3 of this Code

(6) Retention of Records. The County Treasurer shall comply with applicable § 59.52(6), (7), (16), (17) and (18) and with the County records retention statutes and ordinances. ~~Ordinance, § 1.38.240.~~

~~(7) Nonpayment of Unauthorized Expenditures. See § 1.12(5) of this chapter.~~

(7) Deposit of Public Monies. To comply with § 59.61, the County Treasurer shall prepare a Resolution, to be acted upon by the County Board at their annual November meeting, designating public depositories. The County Treasurer 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.

§ 1.27. Auditor/Finance Director.

(1) The County Auditor/Finance Director is responsible for overall financial management, accounting, financial 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.

(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: An monthly investment report shall be presented to the Executive 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.~~

(3) Bond. Oneida County shall execute and provide bond as prescribed by § 59.21(1)(b), Wis. Stats.

§ 1.38. Investment Policy.

(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~~ Executive Committee. The ~~Finance and Insurance~~ Executive Committee shall approve any recommended changes, and the necessary resolution to modify ~~existing policy~~ § 1.38. of this Code shall be presented to the Oneida County Board for its action.

(2) Statement of Purpose Guidelines. 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~~ cash-flow 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(4)(2) and 59.25(3)(e)~~ of the Wisconsin Statutes and to ~~§ 1.13(6)(a)(b) and § 1.27~~ 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, and further to provide for the safekeeping of such securities, is delegated to the County Treasurer.

(b) The Auditor/Finance Director or his/her designee shall have the authority to ~~direct request~~ the Treasurer to transfer funds between accounts established for investment purposes.

(c) ~~As defined in § 66.0603(2) of Wisconsin Statutes,~~ Subject to approval by the Executive Committee, 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, or registered investment advisor 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 and~~ other depositories defined in § 59.61(3) of the Wisconsin Statutes shall be selected in accordance with § 3.12 (7) – (10).
- (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 subject to Federal Deposit Insurance Corporation (FDIC) or National Credit Union Administration (NCUA) coverage in addition to State of Wisconsin §20.124(1)(a) coverage for the payment of losses of public deposits. Deposits in excess of said coverages 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/County Treasurer 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. Maturities of individual securities must be in compliance with § 66.0603 of Wisconsin Statutes.
 - (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" (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 ~~Treasurer 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 to achieve reliable financial reporting, reduce the risk of error or inappropriate action, and ensure compliance with applicable laws and regulations.
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.

(13) ~~[Investments.]~~ The Auditor/Finance Director shall, ~~when requested,~~ make a report on County investments to the Oneida County ~~Finance and Insurance~~ Executive Committee. In addition, the Auditor/Finance Director shall include a description of the County's investment Portfolio as part of his/her annual audit report to the County Board of Supervisors.

§ 3.03. ~~Local Government Pooled Investment Fund.~~ Reserved

~~(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.~~

§ 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 Treasurer and Auditor/Finance Director shall abide by the Oneida County Investment Policy pursuant to § 1.38 of this Code 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.~~

~~(5) The Auditor/Finance Director County Treasurer shall, under the direction of the Finance and Insurance Executive 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 Executive 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.~~

~~(6) 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.

(7) The ~~Finance Executive~~ Committee shall develop and maintain specifications for banking, financial and depository services and ~~shall may direct the County Treasurer to~~ 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.

(8) 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 § 1.27 of this Code. § 66.04(2), Wis. Stats.

Approved for presentation to the County Board by the Executive Committee this 5th day of November 2025.

Offered and passage moved by: Billy Fried, Scott Holewinski, Robb Jensen, Diana Harris, Russ Fisher

Resolution # 77 – 2025: Offered by the Supervisors of the Public Works Committee to Reimburse the Town of Newbold One-Half of the Cost of Installing a Culvert Over Twin Creek on Muskellunge Lake Road.

Resolution to reimburse the Town of Newbold one-half of the cost of installing a culvert over Twin Creek on Muskellunge Lake Road.

Resolution approved for presentation to the Oneida County Board by the Supervisors of the Public Works & Solid Waste Committee.

Resolved by the Board of Supervisors of Oneida County, Wisconsin:

WHEREAS, Wisconsin State Statute 82.08 provides for county aid to construct or repair municipal culverts and bridges to structures equivalent to 36" or larger with the municipality and county each paying one-half of the cost of construction or repair; and

WHEREAS, the County Board shall appropriate the sum required and shall levy a tax and when collected shall be held in an account administered by the Highway Committee; and

WHEREAS, a municipality that has voted to construct or repair a bridge or culvert may file an application for county aid with the county highway commissioner by June 30 of the year prior to project construction to be presented for approval as part of the following year's County budget; and

WHEREAS, in 2024 the Town of Newbold filed a petition and was approved for county aid for one-half the cost of installing a culvert over Twin Creek on Muskellunge Lake Road in the estimated amount of \$35,003.36; and

WHEREAS, the Town of Newbold has paid invoices for costs to install the culvert over Twin Creek on Muskellunge Lake Road for \$39,059.24 less Wisconsin Department of Natural Resources grant of \$11,050.00 less Oneida County Land and Water grant of \$8,000.00, which leaves one-half of the remaining cost paid by the Town of \$20,009.24 eligible for reimbursement; and

WHEREAS, the County's responsibility under Section 82.08 would be one-half of \$20,009.24 or \$10,004.62;

THEREFORE, BE IT RESOLVED, that \$10,004.62 shall be paid to the Town of Newbold and the money to come from the County Bridge Aid Account.

Approved for presentation to the County Board by the Public Works & Solid Waste Committee this 6^h day of November 2025.

Offered and passage moved by: Ted Cushing, Billy Fried, Dan Hess

Resolution # 78 – 2025: Offered by the Supervisors of the Executive Committee to Amend the Loan from the General Fund to the Highway Department for Purposes of Capital Equipment Purchases.

Resolution to amend loan from the General Fund to the Highway Department for purposes of capital equipment purchases.

Resolution approved for presentation to the Oneida County Board by the Supervisors of the Executive Committee.

Resolved by the Board of Supervisors of Oneida County, Wisconsin:

WHEREAS, the Highway Fund is a business-type (enterprise) fund per Governmental Accounting Standards Board (GASB) definition, whereby costs of services are to be financed through system-generate revenues and not general tax dollars; and

WHEREAS intra-fund loans from the General Fund to the Highway Fund totaling \$1,000,000 were previously approved for the purpose of purchasing capital equipment for the Highway Department; and

WHEREAS, the balance due on the aforementioned loans is \$267,663.25 as of September 30, 2025 including principal and accrued interest; and

WHEREAS, the Highway Commissioner has indicated the procurement of additional equipment relative to highway and roadway services will generate new revenues sufficient to repay current loans and the requests for additional funding; and

WHEREAS, the County Board has the authority to approve increasing the General Fund loan to the Highway Fund by \$390,000 to a total principal amount not to exceed \$1,390,000, but no more than the exact purchase price of Patrol Trucks consistent with the approved 2023 Capital Improvement Budget, and proposed 2026 Capital Improvement Budget; and

WHEREAS, the increase in principal to the loan relative to the Patrol Trucks will only be made upon the Highway Commissioner's written confirmation to the Finance Director that the Patrol Trucks and / or related parts have been delivered, and provides invoices indicating the exact purchase price of equipment; and

WHEREAS the Oneida County General Fund loan to the Highway Fund shall accrue interest at ten basis points (0.10%) above the Local Investment Pool computed compounded monthly in keeping with past practice; and

WHEREAS the Finance Department shall initiate minimum quarterly repayments from the Highway Fund to the General Fund on March 31, June 30, September 30, December 31, in the amount of \$25,000 per quarter starting March 31, 2023 and increasing by 3% each year on March 31 thereafter until all principal and interest is repaid, with any and all final balances due and paid no later than March 31, 2033, and

THEREFORE, BE IT RESOLVED, the Executive Committee is authorizing the Finance Department to restructure and amend the loan to the Highway Fund contingent upon passage of the proposed 2026 budget, and upon notification of delivery of the new equipment, and as describe herein.

Approved for presentation to the County Board by the Executive Committee this 22nd day of October 2025.

Offered and passage moved by: Billy Fried, Scott Holewinski, Robb Jensen, Steven Schreier, Russ Fisher

Resolution # 79 – 2025: Offered by the Supervisors of the Executive Committee to Authorize the Expenditure of Opioid Settlement Funds allocated to Oneida County in Accordance with Wisconsin Act 57 of 2021 and Oneida County Resolution #58-2022 for the Purpose of 2026 Treatment Alternative and Diversion (TAD) Grant match.

Resolution to Authorize the Expenditure of Opioid Settlement Funds allocated to Oneida County in Accordance with Wisconsin Act 57 of 2021 and Oneida County Resolution #58-2022 for the Purpose of 2026 Treatment Alternative and Diversion (TAD) Grant match.

Resolution approved for presentation to the Oneida County Board by the Supervisors of the Executive Committee.

Resolved by the Board of Supervisors of Oneida County, Wisconsin:

WHEREAS, in 2021, a nationwide settlement agreement was reached by and between several pharmaceutical companies and a class containing most states, counties, and a number of cities and municipalities; and

WHEREAS, in 2021, the Governor signed legislation (2021 Wisconsin Act 57) which outlines the distribution and use of Wisconsin's share of settlement funds of over \$400 million, with 70% of the proceeds being allocated to Wisconsin counties; and

WHEREAS, in 2022, the Wisconsin Joint Committee on Finance approved a plan which earmarks counties' use of the funds toward abatement efforts; and

WHEREAS, in 2022, Oneida County adopted Resolution #58-2022 agreeing to the settlement terms with total settlement proceeds estimated to be \$1.48 million; and

WHEREAS, projects and programs benefiting from the funds must comply with the Settlement Agreement restrictions of expenditures limited to defined categories of Treatment, Prevention, and Other Strategies; and

WHEREAS, according to the Oneida County Finance Director the balance of available Opioid Settlement Funds and investment income thereon, net of any previously approved commitments, is \$897,907.90 as of August 31, 2025; and

WHEREAS, the County Board authorized Opioid Settlement Funds in the amount of \$23,187.00 via Resolution #105-2024 to be used for the purposes of 2025 Treatment Alternative and Diversion (TAD) Grant match, and

WHEREAS, the Department of Human Services requests \$28,213.00 additional Opioid Settlement Funds to extend the program via a 2026 Treatment Alternative and Diversion (TAD) Grant match, and

WHEREAS, the Executive Committee is in agreement and recommends this project / program be funded using Opioid Settlement funds; and

THEREFORE, BE IT RESOLVED, by the Oneida County Board of Supervisors that this project / program be funded using Opioid Settlement funds contingent upon passage of the proposed 2026 budget.

Approved for presentation to the County Board by the Executive Committee this 22nd day of October 2025.

Offered and passage moved by: Billy Fried, Scott Holewinski, Robb Jensen, Steven Schreier, Russ Fisher

Resolution # 80 – 2025: Offered by the Supervisors of the Executive Committee to Authorize the Expenditure of Opioid Settlement Funds allocated to Oneida County in Accordance with Wisconsin Act 57 of 2021 and Oneida County Resolution #58-2022 for the Purpose of Funding Improvements to Hearing Room.

Resolution to Authorize the Expenditure of Opioid Settlement Funds allocated to Oneida County in Accordance with Wisconsin Act 57 of 2021 and Oneida County Resolution #58-2022 for the Purpose of Funding Improvements to Hearing Room.

Resolution approved for presentation to the Oneida County Board by the Supervisors of the Executive Committee.

Resolved by the Board of Supervisors of Oneida County, Wisconsin:

WHEREAS, in 2021, a nationwide settlement agreement was reached by and between several pharmaceutical companies and a class containing most states, counties, and a number of cities and municipalities; and

WHEREAS, in 2021, the Governor signed legislation (2021 Wisconsin Act 57) which outlines the distribution and use of Wisconsin's share of settlement funds of over \$400 million, with 70% of the proceeds being allocated to Wisconsin counties; and

WHEREAS, in 2022, the Wisconsin Joint Committee on Finance approved a plan which earmarks counties' use of the funds toward abatement efforts; and

WHEREAS, in 2022, Oneida County adopted Resolution #58-2022 agreeing to the settlement terms with total settlement proceeds estimated to be \$1.48 million; and

WHEREAS, projects and programs benefiting from the funds must comply with the Settlement Agreement restrictions of expenditures limited to defined categories of Treatment, Prevention, and Other Strategies; and

WHEREAS, according to the Oneida County Finance Director the balance of available Opioid Settlement Funds and investment income thereon, net of any previously approved commitments, is \$897,907.90 as of August 31, 2025; and

WHEREAS, the County's first floor hearing room is used by the circuit courts and visiting judges; and

WHEREAS, the Oneida County Clerk of Courts, Oneida county Circuit Court Judges, Buildings & Grounds Department, and Information Technology Systems Department have indicated that the outdated audio-visual system impacts the usefulness of the room in conducting necessary judicial procedures impacting the public; and

WHEREAS, the Department of Information Technology Systems requests \$30,000.00 in Opioid Settlement Funds to address the security and technology issues raised regarding the first floor hearing room, and

WHEREAS, the Executive Committee is in agreement and recommends this project / program be funded using Opioid Settlement funds; and

THEREFORE, BE IT RESOLVED, by the Oneida County Board of Supervisors that this project / program be funded using Opioid Settlement funds contingent upon passage of the proposed 2026 budget.

Approved for presentation to the County Board by the Executive Committee this 22nd day of October 2025.

Offered and passage moved by: Billy Fried, Scott Holewinski, Robb Jensen, Steven Schreier, Russ Fisher

Resolution # 81 – 2025: Offered by the Supervisors of the Executive Committee to Authorize the Expenditure of Opioid Settlement Funds allocated to Oneida County in Accordance with Wisconsin Act 57 of 2021 and Oneida County Resolution #58-2022 for the Purpose of Funding 50% of Peer Support Positions.

Resolution to Authorize the Expenditure of Opioid Settlement Funds allocated to Oneida County in Accordance with Wisconsin Act 57 of 2021 and Oneida County Resolution #58-2022 for the Purpose of Funding 50% of Peer Support Positions.

Resolution approved for presentation to the Oneida County Board by the Supervisors of the Executive Committee.

Resolved by the Board of Supervisors of Oneida County, Wisconsin:

WHEREAS, in 2021, a nationwide settlement agreement was reached by and between several pharmaceutical companies and a class containing most states, counties, and a number of cities and municipalities; and

WHEREAS, in 2021, the Governor signed legislation (2021 Wisconsin Act 57) which outlines the distribution and use of Wisconsin's share of settlement funds of over \$400 million, with 70% of the proceeds being allocated to Wisconsin counties; and

WHEREAS, in 2022, the Wisconsin Joint Committee on Finance approved a plan which earmarks counties' use of the funds toward abatement efforts; and

WHEREAS, in 2022, Oneida County adopted Resolution #58-2022 agreeing to the settlement terms with total settlement proceeds estimated to be \$1.48 million; and

WHEREAS, projects and programs benefiting from the funds must comply with the Settlement Agreement restrictions of expenditures limited to defined categories of Treatment, Prevention, and Other Strategies; and

WHEREAS, according to the Oneida County Finance Director the balance of available Opioid Settlement Funds and investment income thereon, net of any previously approved commitments, is \$897,907.90 as of August 31, 2025; and

WHEREAS, the County Board authorized Opioid Settlement Funds in the amount of \$6,598.00 via Resolution #58-2025 to be used for the purposes of funding 50% of two (2) Limited Term Employee (LTE) positions in 2025, and

WHEREAS, the Department of Human Services requests \$26,393.00 additional Opioid Settlement Funds to extend the LTE positions into 2026, and

WHEREAS, the Executive Committee is in agreement and recommends this project / program be funded using Opioid Settlement funds; and

THEREFORE, BE IT RESOLVED, by the Oneida County Board of Supervisors that this project / program be funded using Opioid Settlement funds contingent upon passage of the proposed 2026 budget.

Approved for presentation to the County Board by the Executive Committee this 22nd day of October 2025.

Offered and passage moved by: Billy Fried, Scott Holewinski, Robb Jensen, Steven Schreier, Russ Fisher

Resolution # 82 – 2025: Offered by the Supervisors of the Executive Committee to Provide a General Wage Increase for General Municipal Employees.

Resolution to provide a general wage increase for general municipal employees.

Resolution approved for presentation to the Oneida County Board by the Supervisors of the Executive Committee.

Resolved by the Board of Supervisors of Oneida County, Wisconsin:

WHEREAS, the Executive Committee has reviewed the Consumer Price Index-Urban (CPIU) increase of 2.64% as prepared by the Wisconsin Employment Relations Commission for 2026; and

WHEREAS, the Executive Committee has received information from department heads, elected officials and other County Board Supervisors regarding the need for the County to continue to provide essential and sometimes difficult services to the community; and

WHEREAS, in order to provide such services, the County must be able to hire qualified staff, and retain and motivate current staff in an extremely competitive hiring market; and

WHEREAS, the County has seen the benefit of setting a competitive wage to enable the County to continue to hire qualified individuals to provide essential and difficult services to the community; and

WHEREAS, the wage increase set forth below has been recommended by the Executive Committee and included in the 2026 Budget.

BE IT RESOLVED, by the Oneida County Board of Supervisors that effective January 3, 2026, the general municipal employee shall receive the following:

- Exempt and Non-exempt wage schedules shall include an increase of 2.64% to the control point (Step 6) with all other steps to be calculated based on such increase effective January 3, 2026.

A fiscal impact statement, which is attached hereto and made apart thereof with monies, included in the approval of the 2026 budget.

Approved for presentation to the County Board by the Executive Committee this 22nd day of October, 2025.

Offered and passage moved by: Billy Fried, Scott Holewinski, Robb Jensen, Steven Schreier, Russ Fisher

- Appointments to Committees, Commissions and other Organizations:
 - Appoint Ruth Jaeger to the Library Board for a 3-year term to expire in December 2028.
 - Appoint Kyle Timmons to the Housing Authority with a term that expires in April 2026.

Motion/Second: Jensen/Cushing to approve the Consent Agenda as presented.

Roll Call Vote: 16 Aye; 5 Absent; 2 Aye, student

Motion: Adopted

Discussion: Fried stated that as the Chair of the Executive Committee, during Budget Hearings, only 2 Motions were not unanimous. Fried reported that he feels this budget is responsible. Fried thanked the members of that Committee and the employees.

• **OTHER:**

Closed Session - It is anticipated that a motion will be made, seconded, and approved by roll call vote to enter into closed session pursuant to Section 19.85(10 (g) "conferring with legal counsel for the governmental body who is rendering oral or written advice concerning strategy to be adopted by the body with respect to litigation in which it is or is likely to become involved" (Topic: Notice of Circumstances of Claim filed by Consolidated Management Company d/b/a Consolidated Correctional Foodservice). A roll call vote will be taken to go into closed session and it is anticipated that the County Board will return to open session by roll call vote to consider the remainder of the meeting agenda.

Announcement of action taken in closed session, or take action based on closed session (NOTE: If the announcement of action taken in closed session would compromise the need for the closed session, the action taken will not be announced. Any action taken in closed session may be announced when the need for the closed session has passed).

Students left at 10:22 a.m.

Motion/Second: Cushing/Jensen to go into Closed Session at 10:22 a.m.

Roll Call Vote: 16 Aye; 5 Absent

Motion/Second: Cushing/Harris to return to Open Session at 10:29 a.m.

Roll Call Vote:

Announcement: Chairman Holewinski stated that there was no action taken.

Resolution # 83 – 2025: Offered by the Supervisors of the Executive Committee to deny the Notice of Circumstances of Claim filed by Consolidated Management Company d/b/a Consolidated Correctional Foodservice.

Resolution to deny the Notice of Circumstances of Claim filed by Consolidated Management Company d/b/a Consolidated Correctional Foodservice.

Resolution offered by the Executive Committee.

Resolved by the Board of Supervisors of Oneida County, Wisconsin:

WHEREAS, a Notice of Circumstances of Claim was served on September 23, 2025 by Consolidated Management Company d/b/a Consolidated Correctional Foodservice in the Oneida County Clerk's Office; and

WHEREAS, said Notice of Claim alleges that Consolidated Management Company sustained damages and alleges that said damages were caused by Oneida County and employees of Oneida County; and

WHEREAS, the Notice of Circumstances of Claim have been referred to outside counsel which has determined the claim should be denied; and

WHEREAS, after a review of this matter by the Corporation Counsel's Office, said office recommends that the claim be denied.

NOW, THEREFORE, BE IT RESOLVED, by the Oneida County Board of Supervisors that the claim submitted by Consolidated Management Company be and the same is hereby denied and notice is hereby given that no action on this claim may be brought against Oneida County or any of its officers, officials, agents or employees after six months from the date of service of this notice; and

BE IT FURTHER RESOLVED, that a copy of this resolution be forwarded by the County Clerk to the claimant by certified mail, return receipt requested, and/or by personal service if deemed necessary, as a notice of disallowance.

Approved for presentation to the County Board by the Executive Committee this 5th day of November, 2025.

Offered and passage moved by: Scott Holewinski, Robb Jensen, Diana Harris, Russ Fisher, Billy Fried

Roll Call Vote: 16 Aye; 5 Absent

Resolution # 83 – 2025: Passes

- **NEXT MEETING DATE AND TIME:** January 20th, 2026 at 9:30 a.m.
Unless a motion is made to change the starting time.

ADJOURNMENT:

Chairman Holewinski adjourned the meeting at 10:31 a.m.

DRAFT