

NOTICE OF COMMITTEE MEETING

COMMITTEE: EXECUTIVE COMMITTEE

PLACE: COUNTY BOARD ROOM – SECOND FLOOR, ONEIDA COUNTY COURTHOUSE

DATE: WEDNESDAY, FEBRUARY 25, 2026 **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 28, 2026 and February 4, 2026
4. Public comment
5. Closed Session - It is anticipated that a motion will be made, seconded, and approved by roll call vote to enter into closed session pursuant Section 19.85(1) (g), Wisconsin Stats., "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: EEOC Complaint), and pursuant 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: Veteran Services Office Coverage for Leave Request). A roll call vote will be taken to go into closed session and it is anticipated that the Committee will return to open session by roll call vote to consider the remainder of the meeting agenda.
6. 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).
7. Resolution to implement market adjustment for computer technician positions on the non-exempt wage schedule.
8. Monthly reports (including invoices paid, budget to actual) and department updates:
 - a. LRES
 - Monthly Department Update
 - b. Finance
 - Investment Report
 - Sales Tax by Month Report
 - GASB 75 Actuarial Valuation
 - c. ITS
 - IT Planning update
 - d. Treasurer
 - e. County Clerk
9. Public comment
10. Dates and items for future agenda/meetings
11. Adjourn

Notice of Posting Time: 8:30 a.m. Date: 02/23/2026 Place: Courthouse Bulletin Board

Billy Fried, Chair Notice posted by: Tracy Hartman, County Clerk

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.

News Media Notified via Mail/Fax/Email:	Time: 8:30 a.m.	Date: 02/23/2026	
Northwoods River News	The Lakeland Times	North Star Journal	WPEG
WJFW TV Channel 12	NRG Media	WYCE Radio	Sunlight Report
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.

GENERAL REQUIREMENTS:

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 28, 2026
MINUTES**

Committee members present: Chairman Billy Fried; Scott Holewinski; Russ Fisher; Robb Jensen; Dan Hess; Steven Schreier.

Absent: Showalter

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: Holewinski/Hess to approve today's Agenda with the order of items at the Chair's discretion.

Vote on Motion: 6 Aye; 1 Absent, Showalter

Motion: Passes

Public comment: None

Retirement Health Insurance – Clerk of Courts: Clerk of Courts, Brenda Behrle stated that she is not running for another term and will be done January 3, 2027. Behrle reported that she is retiring and has been with the County for a total of 32 years. Behrle presented the timeline and work history of her employment with Oneida County. Behrle stated that she is aware that per the handbook it is required to have 20 years of continuous service, she stated that her situation is unique and she is proposing that she receive Health Insurance at retirement. Behrle stated that due to her situation being unique she does not feel that this same situation will come up to set a precedent. Behrle explained that with the discrepancy in the wages that were adjusted for Register of Deeds, County Clerk and Treasurer in March of 2024, this would make up that loss that was not awarded to the Clerk of Courts. Behrle noted that the Clerk of Courts is not within the same four-year term and was not eligible for the four-year wage adjustment. Behrle explained that in granting the request for the retiree health insurance, this would bridge that gap. Lueneburg explained the rules to be eligible for Health Insurance at retirement. Discussion regarding the cost if this was approved, the estimated cost for this duration would be \$28,675 for a three-year period. Lueneburg stated that if this change were made this would impact potentially other additional employees. Lueneburg stated that this could also affect future employees down the line also. Discussion regarding the effects of exempting the policy. Holewinski stated that elected officials run for the pay that was set for that period of the term, you run for the position knowing what the pay is. Holewinski noted that in instances like this, by making an exception, it opens the door for others to come forward and request the same exemption. Holewinski explained that we either change the County Code or we follow the County Code.

Motion/Second: Fried/Hess to deny the request for Retirement Health Insurance from the Clerk of Courts as presented.

Vote on Motion: Fried, Aye; Holewinski, Aye; Hess, Aye; Jensen, Aye; Schreier, Nay; Fisher, Aye

Motion: Passes

Planning, Zoning and Conservation Director Overlap Training: Human Resource Director Jenni Lueneburg stated that the Director for Planning and Zoning is retiring in August of this year. Lueneburg explained that there is a lot of knowledge and history to be replaced. Lueneburg stated that she feels a three-month overlap period would be appropriate. Lueneburg presented the cost of

Agenda

the overlap training. Jensen stated that the skill set of the person hired should determine the amount of overlap training. Discussion regarding the cost and how to fund the overlap training.

Motion/Second: Jensen/Hess to approve the Planning, Zoning and Conservation Director Overlap Training as presented with up to a three-month overlap.

Discussion: Lueneburg explained that there is a lot to this position and presented the process of trying to fill the position. Discussion regarding the need and cost of the overlap training. Schreier questioned where the funding is coming from. Hartman stated that the Motion did not address the funding. Fried stated that the understanding is that this was to come from the department funds. Fried stated that if they cannot fund it, there would need to be a determination made at that time. Discussion regarding the funding source for the overlap training.

Motion/Second: Jensen/Hess to amend the Motion to determine the funding come from the department's 2026 budget.

Discussion: Schreier expressed concern that the amendment is still not clear enough direction of where the funding should come from. Lueneburg reported that this is the process to fund overlap training, retiree health and/or PTO payouts that can sometimes be unplanned for expenses to the department. Lueneburg noted that this is how it has been handled in the past. Discussion regarding the funding of the cost of the overlap and whether it should come from the department or contingency.

Vote on Amendment to Motion: Fried, Aye; Holewinski, Aye; Hess, Aye; Jensen, Aye; Fisher, Aye; Schreier, Nay; 1 Absent, Showalter

Amendment to Motion: Passes

Discussion: Discussion regarding the funding.

Vote on Amended Motion: 5 Aye; 1 Nay, Schreier; 1 Absent, Showalter

Amended Motion: Passes

ITS Computer Technician Market Adjustment: IT Director Jason Rhodes stated they are having difficulty filling positions, citing the pay not being at market level. Rhodes stated that they had a person that was hired and they left for more money. Rhodes stated that after discussions with HR, they wanted to propose a Market Adjustment. Lueneburg stated that there are people in these positions, so hiring a new person at a higher wage would affect the current staff in those positions. Lueneburg explained that they are proposing a Market Adjustment. Fried explained that the Committee needs to first determine if this is needed, then secondly how it will be implemented. Discussion regarding the fiscal impact and the need. Fried questioned what the comparables are, as well as the education level for other counties. Hartman questioned how/if this will affect the positions above this pay grade, with only this pay grade getting an increase. Lueneburg reported that she has looked at this, and this position is three pay grades lower than the next pay grade, she does not believe this will create any compression issues. Rhodes stated that this was discussed with his team, and they are all aware that this position is underpaid. Rhodes explained the team was all on board with this in the hopes of getting better applicants to the position. Discussion regarding the request and what other counties are paying.

Motion/Second: Fried/Holewinski to support the request for the ITS Computer Technician wages and move forward with discussion on implementation and costs.

Vote on Motion: All Nay

Motion: Fails

Motion/Second: Schreier/Hess to support Option 2, with a 6 percent increase for the IT Computer Technician, currently at a grade level H on the wage schedule.

Discussion: Discussion regarding getting the input on this change from the Finance Director.

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Break called at 10:08 a.m.

Return from break. 10:14 a.m.

Jensen did not return from break.

Discussion: Fried asked Finance Director Tina Smigielski to go over any challenges she sees in the future with any of the proposed changes. Smigielski stated that with a wage schedule, wages are based on COLA and Steps, and there are distances between the pay grades. Smigielski explained that titles have higher value as you go up in grades, there should be distance between those grades so there is not wage compression. Smigielski explained that increasing by a flat dollar amount causes compression within the paygrade, applying a percentage alleviates that. Smigielski reported that a percentage keeps the integrity of the wage schedule. Discussion regarding the potential problems that implementing the proposed change may cause.

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

Motion: Passes

Monthly reports (including invoices paid, budget to actual) and department updates:

Opioid Funds Tracking – Fried questioned the status of the Opioid projects. Hoerchler presented a project status update, going over each of the projects. Hoerchler stated that the Treatment Alternative and Diversion Grant invoices for 2025 are being processed and this will be completely spent. Hoerchler stated that the Telehealth is a match grant with Vital Strategies, they have until the end of June to spend the remainder. Hoerchler noted that this will also be spent. Hoerchler reported that Peer support is also a Vital Strategies Grant noting there is funding allocated to 2025 and to 2026. Hoerchler explained that they will have a better idea of the status at the end of June as there are different factors that could affect the spending of the funds.

- a. LRES – Fried stated the reports were presented.
 - LRES Update and Workers Compensation Quarterly Report
- b. Finance – Fried stated that the reports were presented.
 - Investment Report
 - Sales Tax by Month Report
 - Checking Account Report
 - SLFRF Close Out
- c. ITS – Fried stated that reports were presented. Rhodes reported that the phones for the Human Services Department have been installed.
 - IT Planning update
- d. Treasurer – Fried stated that the reports were presented.
- e. County Clerk – Fried stated that the reports were presented.

Public comment: None

Dates and items for future agenda/meetings: The next meeting dates was set for February 4th at 10:30 a.m., February 25th and March 11 and 25

ADJOURNMENT:

Chairman Fried adjourned the meeting at 11:22 a.m.

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Agenda

EXECUTIVE COMMITTEE FEBRUARY 4, 2026 MINUTES

Committee members present: Chairman Billy Fried; Scott Holewinski; Russ Fisher; Robb Jensen; Dan Hess; Steven Schreier.

Absent: Showalter

Call to order: Chairman Fried called the meeting to order at 10:30 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: **Holewinski/Hess** to approve today's Agenda with the order of items at the Chair's discretion.

Vote on Motion: 6 Aye; 1 Absent, Showalter

Motion: Passes

Approve minutes of January 14, 2026:

Motion/Second: **Hess/Jensen** to approve the minutes from January 14, 2026 as presented.

Vote on Motion: 6 Aye; 1 Absent, Showalter

Motion: Passes

Public comment: None

Resolution to establish compensation for Oneida County Clerk of Courts for 2027 – 2030.

Hartman explained that the resolution brought forward brings the wage up to the level that was previously approved for the County Clerk, Register of Deeds and Treasurer. This will put the position on the wage schedule at grade O. Motion by Jensen to approve the Resolution to establish compensation for Oneida County Clerk of Courts for 2027 – 2030. Seconded by Hess. Fried expressed that he is fundamentally against the resolution and feels that tying it to the wage schedule could present concerns in the future. Fried stated that he will not be supporting the resolution. Discussion regarding what a fair number would be and how that would be determined. Holewinski expressed support for this resolution. 5 ayes; 1 nay; 1 absent, Showalter, motion carried.

Resolution to establish compensation for Oneida County Sheriff for 2027 – 2030. Hartman explained that this is the same resolution that was brought forward and passed 4 years ago with only changes to the years and committee names. Discussion regarding how the wage was determined.

Motion by Hess to approve the Resolution to establish compensation for Oneida County Sheriff for 2027 – 2030. Seconded by Schreier. 6 ayes; 0 nays; 1 absent, Showalter, motion carried.

Public comment: None

Dates and items for future agenda/meetings: The next meeting date was set for February 25th.

Adjournment: Chairman Fried adjourned the meeting at 11:01 a.m.

RESOLUTION #

Resolution to implement market adjustment for Computer Technician positions on the Non-Exempt Wage Schedule.

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, due to the competitive labor market for information technology professionals, Oneida County has experienced difficulty recruiting and retaining qualified individuals for Computer Technician positions within the ITS (Information Technology Systems) Department; and

WHEREAS, based on conversations with the Executive Committee regarding turnover in the Computer Technician positions and challenges in refilling vacancies causing operational strain within the ITS Department, the Human Resources Director and ITS Director worked together to find solutions. Based on analysis, it was determined that compensation was one of the primary reasons cited for causes of turnover in the Computer Technician position; and

WHEREAS, the Human Resources Director researched both private and public sector wages for positions closely related to the Computer Technician position, and identified that the Oneida County Computer Technician's compensation was lower than comparable wages, in which the data was presented to the Executive Committee; and

WHEREAS, a recommendation was made to the Executive Committee by the Human Resources Director and ITS Director to add a market adjustment to the Computer Technician wages of an additional 6% compensation to the position's current placement on Grade H of the Non-Exempt Wage Schedule; and

WHEREAS, the Executive Committee reviewed the data and recommendation and supports the implementation of this market adjustment; and

WHEREAS, the Executive Committee does recommend to the Oneida County Board of Supervisors to place the Computer Technician position at Grade Level H plus 6% on the Non-Exempt Wage Schedule.

THEREFORE, BE IT RESOLVED, by the Oneida County Board of Supervisors that effective January 31, 2026, the Computer Technician positions within the ITS Department shall receive an additional 6% compensation above their current Grade Level H wage with the additional funds needed to cover this change to come out of the current 2026 ITS Department budget.

A fiscal impact statement is attached hereto and made a part thereof.

Vote Required: Majority = _____ 2/3 Majority = _____ 3/4 Majority = _____

The County Board has the legal authority to adopt: Yes _____ No _____ as reviewed by the Corporation Counsel, _____ Date: _____

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Approved for presentation to the County Board by the Executive Committee this 25th day of February, 2026.

Consent Agenda Item: YES NO

Fiscal Impact

Offered and passage moved by:

☐ Included in Resolution

☐ Attached

☐ N/A

Supervisor Billy Fried

Supervisor Scott Holewinski

Supervisor Russ Fisher

Supervisor Robb Jensen

Supervisor Steven Schreier

Supervisor Dan Hess

Supervisor Connor Showalter

Aye Nay Abstain

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_____ Ayes

_____ Nays

_____ Absent

_____ Abstain

_____ Adopted

by the County Board of Supervisors this 20th day January, 2026.

_____ Defeated

Tracy Hartman, County Clerk

Scott Holewinski, County Board Chair

Labor Relations/Employee Services (LRES) Department Update

February 25, 2026

Department Highlights

- The Human Resources Director has started recruitment for the Highway Commissioner position due to the upcoming vacancy effective March 13th.
- Summer employment opportunities are starting to be posted for Land & Water, Highway and Forestry Departments.
- We are continuing the transition of retirement and union HRA benefits from Nationwide and Security Benefit over to Voya. The transition will begin in late March and is expected to be completed by April 7th.

Hiring

- Between January 22, 2026 and February 19, 2026, Oneida County hired three external candidates in the following positions:
 1. Behavioral Health and Jail Crisis Service Facilitator – Human Services
 2. Equipment Operator – Highway Department
 3. Veteran Service Officer – Veteran Services
- No positions were filled internally.

Vacancy

Monthly Turnover rate – number of full and part time employees ending employment:

August 2025 = 8

September 2025 = 5

October 2025 = 1

November 2025 = 1

December 2025 = 2

January 2026 = 2

2025 monthly turnover average =
4.6 employees/month = 1.4%

YTD 2026 monthly turnover average =
2 employees/month = 0.5%

Annual Employee Retention Rate:

Employees that were with the county at the start of the year and are still here.

2026 YTD = 99.4%

2025 = 85.4%

2024 = 92%

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As of February 19, 2026, Oneida County has 13 vacant positions:

Job Title	Department	Date Vacant	Reason	Filling Status	Funding Source	Days Vacant
Highway Commissioner	Highway	3/13/2026	voluntary term	job posted	mixed based on duties	-22
Technical Support	Sheriff	2/9/2026	resigned	job posted	tax levy	10
Sergeant (Deputy)	Sheriff	1/31/2026	voluntary term	waiting on department	tax levy	19
Captain	Sheriff	1/5/2026	retired	waiting on department	tax levy	45
Technical Support	Sheriff	1/2/2026	voluntary term	job posted	tax levy	48
Finance Tech (60%)	Finance	12/19/2025	retirement	app's being reviewed	tax levy	62
Corrections Sergeant	Sheriff	9/15/2025	promotion	waiting for department	tax levy	157
Computer Technician	ITS	8/22/2025	voluntary term	preparing to repost	tax levy	181
E911 Sergeant	Sheriff	8/18/2025	promotion	waiting for department	tax levy	185
Corrections Officer	Sheriff	8/12/2025	death	waiting for department	tax levy	191
Corrections Officer	Sheriff	6/9/2025	resigned	waiting for department	tax levy	255
Judicial Clerkship	Branch I	5/31/2025	contract end	job posted	50% tax levy, 50% Vilas	264
Corrections Officer	Sheriff	5/2/2025	voluntary term	waiting for department	tax levy	293

Reasons for employee vacancy:

<u>Reasons</u>	<u>Number of employees over last 12 months</u>	<u>Percentage of total current vacancies</u>
Voluntary – better job duties, hours or location	24	49%
Retirement	7	15%
Voluntary - better wages	7	15%
Resigned in lieu of termination or unable to do job duties	6	13%
Terminated	2	4%
Death	2	4%
Voluntary - better benefits	0	0%

Workers Compensation Claims

There are three workers compensation claims open as of February 19, 2026. Since last meeting, two claims have closed and one new claim is in the process of being filed.

Date of Injury	Dept.	Injury	Amount Reserved for Injury	Amount Paid			
				Medical	Indemnity	Expenses	Total Paid
11/10/25	Buildings & Grounds	Contusion	\$5,000	\$1,183.54	\$0.00	\$590.38	\$1,773.92
10/09/25	Human Services	Strain	\$10,000	\$2,283.10	\$0.00	\$15.98	\$2,299.08
04/01/25	Highway	Strain	\$46,000	\$14,496.32	\$380.10	\$4,162.39	\$19,038.81

Budget / Actual - LRES (Labor Relations/Employee Services)

February 19, 2026 07:23 AM

End.GLPeriod 126 AND [Report].FormattedAccountNumber 101.30.50000.000000{-}101.30.59999.999999

Account Number	Account Title	YTD	Budget	Variance	% Budget
Fund101 - GENERAL FUND					
101.30.51430.511101	SALARIES-PERM EMPLOYEE(E)	19,566.58	189,664.00	170,097.42	10.31%
101.30.51430.511102	WAGES-PERM EMPLOYEE(E)	2,606.72	57,741.00	55,134.28	4.51%
101.30.51430.512001	SOCIAL SECURITY(E)	1,270.09	19,020.00	17,749.91	6.67%
101.30.51430.512002	RETIREMENT-EMPLOYER'S SHARE(E)	763.70	17,383.00	16,619.30	4.39%
101.30.51430.512004	HEALTH/DENTAL INSURANCE(E)	12,120.41	91,765.00	79,644.59	13.20%
101.30.51430.512005	LIFE INSURANCE(E)	30.41	1,025.00	994.59	2.96%
101.30.51430.512006	WORKER'S COMPENSATION(E)	16.97	485.00	468.03	3.49%
101.30.51430.512007	INCOME CONTINUATION INS(E)	.00	.00	.00	100.00%
101.30.51430.512017	RETIREE HEALTH INSURANCE(E)	1,197.00	13,790.00	12,593.00	8.68%
101.30.51430.512018	CASH IN LIEU OF HEALTH INS(E)	100.00	.00	-100.00	100.00%
101.30.51430.512019	EMPLOYEE RECOGNITION(E)	.00	1,100.00	1,100.00	0.00%
101.30.51430.513901	COST ALLOC-VACANCY/REDUCTION(E)	.00	.00	.00	100.00%
101.30.51430.521102	EMPLOYEE MEDICAL EXAMS(E)	.00	16,400.00	16,400.00	0.00%
101.30.51430.522005	TELEPHONE AND FAX(E)	.00	800.00	800.00	0.00%
101.30.51430.531101	POSTAGE AND BOX RENT(E)	4.46	275.00	270.54	1.62%
101.30.51430.531102	PRINTING AND DUPLICATION(E)	.00	650.00	650.00	0.00%
101.30.51430.531103	CENTRAL PURCHASING(E)	211.47	875.00	663.53	24.16%
101.30.51430.531202	SUBSCRIPTIONS(E)	.00	100.00	100.00	0.00%
101.30.51430.531203	MEMBERSHIP DUES(E)	210.00	315.00	105.00	66.66%
101.30.51430.531301	TRAINING/CONFERENCE FEES(E)	150.00	850.00	700.00	17.64%
101.30.51430.531302	EMPLOYEE AUTO ALLOWANCE(E)	.00	850.00	850.00	0.00%
101.30.51430.531305	MEALS LODGING & MISC TRAVEL(E)	.00	1,000.00	1,000.00	0.00%
101.30.51431.512001	SOCIAL SECURITY(E)	33.07	300.00	266.93	11.02%
101.30.51431.521901	OTHER PROFESSIONAL SERVICES(E)	.00	42,000.00	42,000.00	0.00%

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Account Number	Account Title	YTD	Budget	Variance	% Budget
101.30.51431.521902	SECT 125 ADMINISTRATION(E)	3,181.02	24,725.00	21,543.98	12.86%
101.30.51431.521910	CONTRACTUAL PROGRAMS(E)	843.22	16,116.00	15,272.78	5.23%
101.30.51431.531102	PRINTING AND DUPLICATION(E)	.00	400.00	400.00	0.00%
101.30.51431.531903	WELLNESS INCENTIVES(E)	485.96	3,000.00	2,514.04	16.19%
AccountTypeExpenditure		42,791.08	500,629.00	457,837.92	
101.30.51430.473600	INTERGOV CHGS-TESTING(R)	.00	-500.00	-500.00	0.00%
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%
AccountTypeRevenue		.00	-500.00	-500.00	
Fund101 - GENERAL FUND		42,791.08	500,129.00	457,337.92	
Total:		42,791.08	500,129.00	457,337.92	

Agenda

ONEIDA COUNTY

Check Register - Invoices Paid Report - LRES

Page: 1

Check Issue Dates: 1/1/2026 - 1/31/2026

Feb 02, 2026 01:16PM

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	01/07/2026	12/31/2025	152703	101.30.51430.521102	72.50	01/15/2026	437356	72.50
EAS CONTRACTED FULL SERVICE	24153	01/07/2026	01/07/2026	151890	101.30.51431.521910	843.22	01/15/2026	437454	843.22
Total ASPIRUS BUSINESS HEALTH:									915.72
BENEFIT COORDINATORS CORPORATION									
12/2025 FAHP FEE - INV B0LFTL	29486	01/07/2026	01/01/2026	B0LFTL	101.30.51430.512004	160.92	01/15/2026	437457	160.92
Total BENEFIT COORDINATORS CORPORATION:									160.92
CORPORATE PAYMENT SYSTEMS - FINC DEPT									
TAISHA KOSTER	29450	01/17/2026	01/15/2026	4715 1103 0365 8855 1-15	101.30.51430.531103	1,129.73	01/29/2026	437679	1,129.73
Total CORPORATE PAYMENT SYSTEMS - FINC DEPT:									1,129.73
DIVERSIFIED BENEFIT SERVICES INC									
DBS FSA JANUARY	24171	01/23/2026	01/19/2026	467199	101.30.51431.521902	660.50	01/29/2026	437682	660.50
Total DIVERSIFIED BENEFIT SERVICES INC:									660.50
Grand Totals:									2,866.87

Summary by General Ledger Account Number

GL Account	Debit	Credit	Proof
101.211100	.00	2,866.87-	2,866.87-
101.30.51430.512004	160.92	.00	160.92
101.30.51430.521102	72.50	.00	72.50
101.30.51430.531103	1,129.73	.00	1,129.73
101.30.51431.521902	660.50	.00	660.50
101.30.51431.521910	843.22	.00	843.22

M = Manual Check, V = Void Check

Agenda

ONEIDA COUNTY

Check Register - Invoices Paid Report - LRES
Check Issue Dates: 1/1/2026 - 1/31/2026

Page: 2
Feb 02, 2026 01:16PM

GL Account	Debit	Credit	Proof
Grand Totals:	2,866.87	2,866.87-	.00

Reviewed by: _____

Date: ____ / ____ / _____

Report Criteria:
Report type: Invoice detail
Invoice Detail.GL account (5 Characters) = "10130"



Oneida County Investment Report ⁶

Dec-25

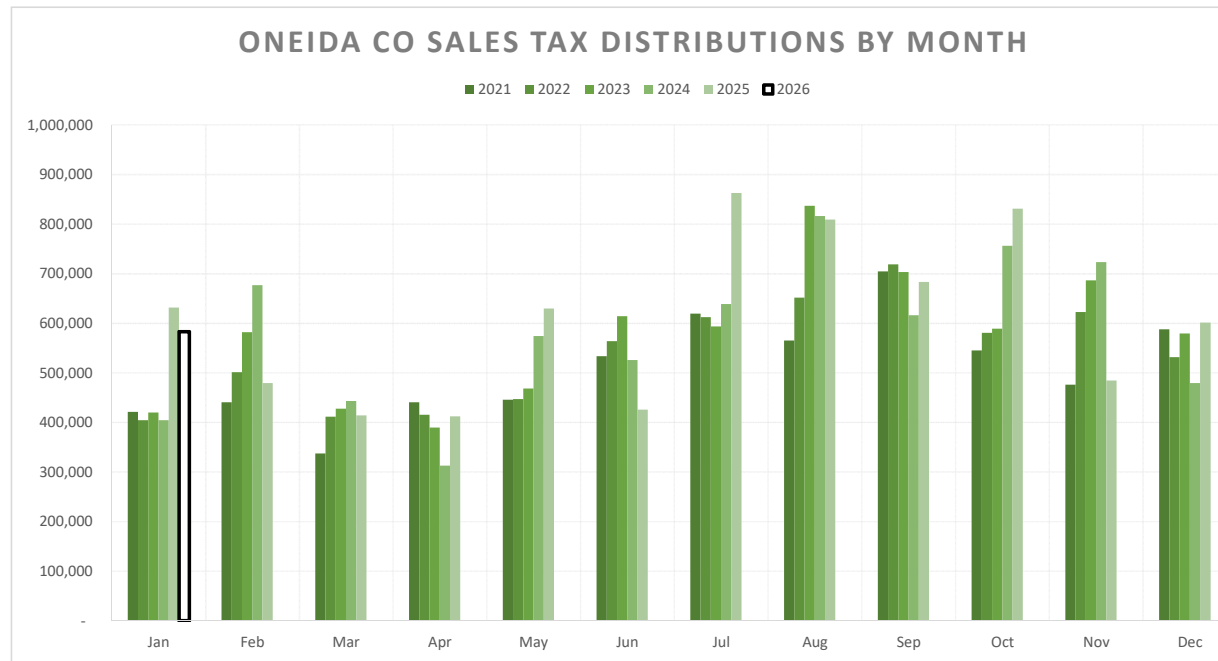
Account	Beginning Balance	Deposits	Withdrawals	Investment Income, net	Ending Balance	Annualized Return, Net
LGIP ¹	597,627			1,941	599,569	3.820%
American Deposit Management ²	2,068,234			4,691	2,072,926	3.590%
Dana Investment Advisors ³	7,651,438			40,801	7,692,239	6.400%
Ehlers Public Finance ⁴	7,630,317			21,963	7,652,280	3.450%
Wisc. Investment Series Coop ⁵	8,252,248		(750,000)	20,771	7,523,019	3.322%
Total	\$ 26,199,864	\$ -	\$ (750,000)	\$ 90,168	\$ 25,540,032	4.32%

Year-To-Date 2025

Account	Beginning Balance	Deposits	Withdrawals	Investment Income, net	Ending Balance	Avg. Ann. Return, Net
LGIP ¹	2,033,242	-	(1,504,756)	71,083	599,569	4.285%
American Deposit Management ²	6,217,626	1,412,374	(5,948,329)	391,256	2,072,926	4.143%
Dana Investment Advisors ³	8,000,162	-	(750,000)	442,077	7,692,239	5.298%
Ehlers Public Finance ⁴	8,054,978	-	(750,000)	347,302	7,652,280	5.283%
Wisc. Investment Series Coop ⁵	7,846,033	-	(750,000)	426,986	7,523,019	5.291%
Total	\$ 32,152,040	\$ 1,412,374	\$ (9,703,085)	\$ 1,678,704	\$ 25,540,032	5.02%

Notes

1. Pooled account. Investment Grade MMF managed by State Treasurer
2. Managed Account. Money Market Fund or CDs. American Deposit Management balances include General ARPA, Opioid Settlement, and HSC Escrow.
3. Managed account. Short-term, investment-grade fixed income securities; Avg maturity 2 - 5 years.
4. Managed account. Short-term, investment-grade fixed income securities; Avg maturity 2 - 5 years.
5. Pooled account. Short-term, investment-grade fixed income securities; Avg maturity 0 - 2 years.
6. Report Includes general County balances. This report excludes the following restricted balances: Credit Card clearing accounts, Insurance accounts (FAHP, Section 125, HSC HRA), DSS Trust (Client Trust, ADRC Transportation, CCOP Risk), Airport, Solid Waste Escrows, Clerk of Circuit Court, and Sheriff forfeiture.



Sales Tax Distributions by Month

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
Jan	420,899	404,107	420,049	404,380	631,495	583,011
Feb	440,390	501,151	581,804	676,612	479,199	
Mar	337,383	411,163	427,402	443,215	414,170	
Apr	440,684	415,204	389,398	312,431	412,001	
May	445,715	446,697	468,273	573,931	629,422	
Jun	533,259	563,546	613,723	525,561	425,266	
Jul	618,908	612,151	593,004	638,215	862,453	
Aug	565,100	651,494	836,594	815,565	808,832	
Sep	703,930	718,692	703,180	615,583	683,017	
Oct	544,833	580,311	588,767	755,779	830,892	
Nov	476,000	622,264	686,319	723,216	484,521	
Dec	587,322	531,460	579,376	479,100	601,326	
Total	\$ 6,114,422	\$ 6,458,240	\$ 6,887,889	\$ 6,963,589	\$ 7,262,594	\$ 583,011
Annual Budget	4,800,000	5,500,000	6,400,000	7,060,000	7,050,000	7,305,000
% of Budget	116%	127%	117%	108%	103%	8%
% Chg vs PY	N/A	6%	7%	1%	4%	-92%

Source: WDOR, Monthly County Sales Tax Distributions



FOSTER & FOSTER

ACTUARIES AND CONSULTANTS

Oneida County

GASB 75 Actuarial Valuation

Valuation as of December 31, 2024

Liabilities Measured as of December 31, 2025

Fiscal Year End December 31, 2025

February 2026

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Background and Certification

The Governmental Accounting Standards Board (GASB) develops and issues accounting standards to improve the financial accounting and reporting of U.S. state and local governments. GASB has finalized Statement No. 74 (Financial Reporting for Post-Employment Benefit Plans Other Than Pension Plans) and Statement No. 75 (Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions). These Statements establish standards for the measurement, recognition, and display of Other Post-Employment Benefits (OPEB) expense/ expenditures.

Foster & Foster Consulting Actuaries Inc. (Foster & Foster) is an independent actuarial and employee benefits consulting firm providing actuarial services to clients who sponsor qualified retirement and other post-employment benefits. We are not affiliated with any organization that might impair the objectivity of our work. This valuation and report were prepared by Foster & Foster based upon:

- Our understanding of GASB's current statements.
- The Summary of Benefits and Eligibility determined by the bargaining and other County agreements, as outlined herein.
- The accuracy and completeness of information and data provided by the County.

During the valuation process, Foster & Foster performed a limited review of the census information provided by the County for reasonableness when compared to information provided in prior valuations, but did not audit such information in its entirety. As noted above, the valuation is based on the accuracy and completeness of the information provided; Foster & Foster does not accept any responsibility for the integrity of such information.

Please note that Foster & Foster does not provide legal advice. The scope of the project is clearly defined in our proposal and does not include commentary or accountability for whether such benefits and eligibilities comply with state, federal or other required guidelines. The government entity is responsible for assuring that the benefits it provides are in compliance with all current regulations.

The calculations of cost and liabilities illustrated were determined according to generally recognized and accepted actuarial principles and standards that are consistent with the Actuarial Standards of Practice promulgated by the Actuarial Standards Board. Specific assumptions and actuarial methodology for the study are defined within the report. Each material assumption is, in the actuary's opinion, individually reasonable and falls within the best estimate range, taking into account past experience and reasonable future expectations, and is consistent with each other material assumption. Given that actual experience may vary from the actuarial assumptions projected, developing liabilities and costs may differ from those estimated in this report. Furthermore, in the event of any inaccuracies in the information or data provided, upon which these calculations were based, revisions may be needed.

This report was prepared solely for the purpose of providing information required by GASB for the entity's financial reporting, subject to the terms of the signed agreement between Foster & Foster and the County dated November 24, 2025. Foster & Foster assumes neither responsibility nor any liability for use of this report for any other purpose.

Oneida County
GASB 75 – Valuation Report and Disclosures

The valuation was prepared in full compliance with the American Academy of Actuaries "Code of Professional Conduct" Precept 7 regarding conflict of interest. The actuary certifying this valuation meets the qualifications of the American Academy of Actuaries required to provide the actuarial opinion detailed in this report. The actuary's opinion and certification are provided in accordance with an agreement with Foster & Foster Consulting Actuaries Inc.

A handwritten signature in dark ink, appearing to read "Peter McCloud", is written over a horizontal line.

Peter McCloud, FSA, MAAA
Signing Actuary

February 12, 2026

Other Post-Employment Benefits (OPEB)

Key Definitions

The actuarial present value of the OPEB liabilities is the value of all benefits estimated to be payable to plan members discounted at the assumed interest rate back to the valuation date. The actuarial present value is comprised of:

- Benefits employees have already earned, and
- Benefits expected to be earned by employees in the future.

Presented in this report are the results of our study of the post-employment benefits and the associated liabilities and costs. The study includes the following:

Total OPEB Liability (TOL): The portion of the actuarial present value of projected benefit payments attributed to past periods of employee service also known as the accrued benefit.

Service Cost: The portion of the actuarial present value of benefits allocated to the valuation year.

Fiduciary Net Position (FNP): The market value of assets held in an irrevocable trust exclusively for payment of post-employment benefits.

Net OPEB Liability (NOL): The difference between the Total OPEB Liability and Fiduciary Net Position. This amount may also be negative indicating a surplus of FNP over TOL.

OPEB Expense: The expected cost of OPEB benefits attributed to the measurement period.

Plan Summary

For Oneida County (the "County"), the other post-employment benefit liability consists of several interdependent pieces arising from the rules of the plan. The amounts paid by the County for continued health care for all classifications that are entitled to a benefit are briefly outlined below. A full description of the eligibilities and benefits for eligible classifications can be found in the OPEB Technical Appendix.

- A. All County Employees (except for Sheriff Protective Employees): Hired Prior to January 1, 2010; at least 55 with a minimum of 20 continuous years of service with Oneida County and applies to begin receiving WRS benefits:

Retirees may remain on the County's group hospital and surgical insurance plan and the County will provide an amount equal to the single plan rate, which is modified by percentage of time worked. The contributions will continue for a specific number of years based upon when they're eligible to retire, ranging from 7-10 years or until Medicare eligibility, whichever occurs first.

Oneida County
GASB 75 – Valuation Report and Disclosures

Retirees with at least 25 years of continuous service to the County will receive an additional \$75 per month to use towards the health premium cost of a single plus one or family plan.

Note: *Employees hired prior to January 1, 2010, who do not meet the eligibility requirements and employees hired on or after January 1, 2010, may choose to remain on the County's group hospital and surgical insurance plan provided they pay the full (100%) amount of required premiums until Medicare eligibility provided, they are retiring between the age of 55 and Medicare eligibility.*

- B. Sheriff Protective Employees: Hired prior to January 1, 2011; at least age 50 with a minimum of 20 continuous years of service with Oneida County and applies to begin receiving WRS benefits:

Retirees may remain on the County's group hospital and surgical insurance plan and the County will provide an amount equal to the single plan rate, which is modified by percentage of time worked. The contributions will continue for a specific number of years based upon when they're eligible to retire, ranging from 7-10 years or until Medicare eligibility, whichever occurs first.

Retirees with at least 25 years of continuous service to the County will receive an additional \$75 per month to use towards the health premium cost of a single plus one or family plan

Notes:

- *Employees hired prior to January 1, 2011, who do not meet the eligibility requirements and employees hired on or after January 1, 2011, may choose to remain on the County's group hospital and surgical insurance plan provided they pay the full (100%) amount of required premiums until Medicare eligibility provided, they are retiring between the age of 50 and Medicare eligibility.*
- *Retirees may continue their retiree health insurance coverage for an additional 36 months, provided they pay fifty percent of the monthly premium not to exceed a total of 10 years of coverage or Medicare eligibility). This does not apply to in-lieu of payments.*

Notes:

- *Retirees have the option of carrying any plan coverage above and beyond the single plan, provided the employee pays the difference between the County's contribution and the cost of the selected plan coverage.*
- *If a retiree chooses to receive contributions to an HRA account instead of retiree health insurance, the amount that will be put in their HRA is equivalent to 100% of the single lowest cost plan (or plan B or C if eligible) the year of retirement for the same duration as noted for the continued health insurance benefit. This amount stays the same on an annual basis. Payment amount will include an additional \$75 per month if retiree had more than at least 25 years of continuous service to the County.*
- *Upon the retiree's death, maximum years of coverage or age 65, a retiree's spouse may continue on the County's health plan provided they self-pay the full (100%) amount of required premiums for the duration of COBRA.*

Implicit Rate Subsidy

Implicit rate subsidy, or “IRS” for short, is the difference between individuals’ actual incurred costs for health coverage (i.e., incurred medical and Rx claims paid by the insurer, in the case of a fully-insured health plan) and the individuals’ total premiums charged for such coverage. In essence, premium rates are determined for a group health plan based on the total expected health care costs of all participants covered in the group. While each participant is then charged the same premium rate, not every participant will experience the same level of actual health care costs. Since some participants will have higher health care costs than others while paying the same premium rate, some of their health care costs are being “subsidized” by the premiums paid by others with lower health care costs. It is expected that older plan participants, such as retirees, will be the participants with higher health care costs.

For OPEB valuations, the GASB guidelines require that the determined liabilities be based on the total value of the post-employment benefits, which includes implicit rate subsidy for former employees remaining on the County's group health plan(s). Note that the implicit rate subsidy is only calculated when former employees are enrolled in the County's health plan(s). Per guidance provided by Actuarial Standard of Practice No. 6, the implicit rate subsidy resulting from retirees participating in the County's dental plan would typically be considered immaterial.

Furthermore, when an individual becomes Medicare-eligible and Medicare is the primary payer, premium rates of the County's group Medicare coverage (e.g., supplemental Medicare coverage or a Medicare Advantage plan), if offered, are usually adjusted such that these adjusted rates represent the expected cost of coverage. Thus, the resulting implicit rate subsidy would be considered immaterial and would not be calculated. However, in some cases, the expected cost of coverage for this group of retirees may materially exceed the adjusted rates, in which case implicit rate subsidy would be determined. Another exception where implicit rate subsidy may not be applied would be if the County's retirees are pooled and rated separately from the County's active employees. In this situation, the premium rates charged to retirees should reflect the expected claims costs on behalf of only the retirees and as a result, there would be no implicit rate subsidy to value.

Summary of Valuation Results

County OPEB Liability

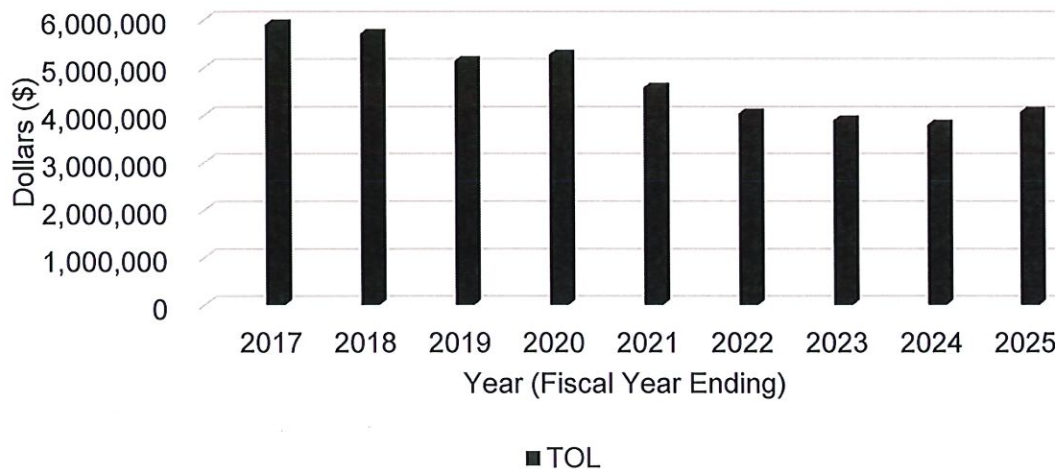
Based upon actuarial assumptions and projections described herein, as well as the census and benefit data provided by the County, the Total OPEB Liability, Fiduciary Net Position and Net OPEB Liability measured as of December 31, 2025, are as follows:

Total OPEB Liability (TOL)	\$ 4,060,728
Fiduciary Net Position (FNP)	\$ 0
Net OPEB Liability (NOL)	\$ 4,060,728

Detailed calculations for the above results can be found in the OPEB Tables.

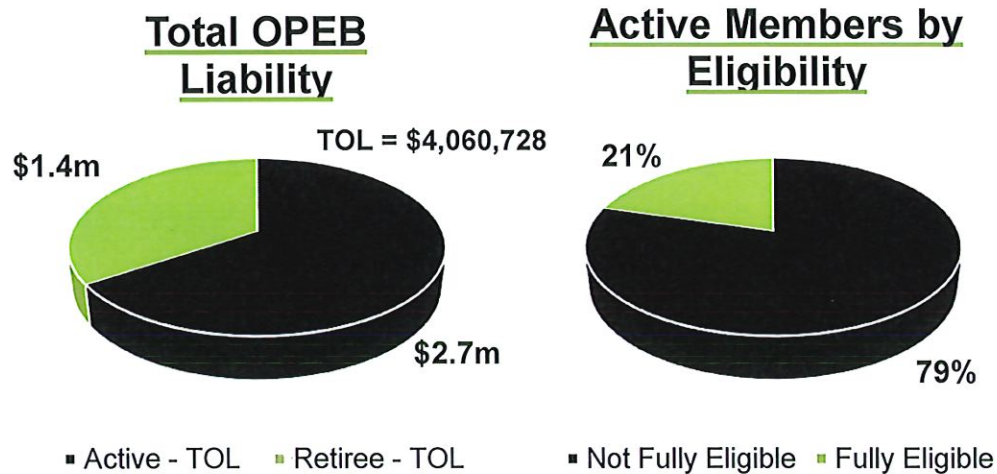
GASB 75 includes certain Required Supplementary Information (RSI) disclosure requirements including a 10-year schedule presenting, in part, a history of the County's Total OPEB Liability (see OPEB Table IV in the table section of the report). The chart below visually summarizes the comparison of the County's Total OPEB Liability since implementation of these new guidelines:

History of Total OPEB Liability (TOL)



Note: For additional details, see OPEB Table IV

The charts below show a breakdown of the County's Total OPEB Liability between actives and retirees measured as of December 31, 2025, in addition to a comparison of the current eligibility status of all active plan participants as of the valuation date:



Deferred Inflow and Outflow of Resources

The Plan's benefit terms have not changed since the prior valuation, therefore no change in benefit terms was calculated.

Differences between expected and actual experience resulted in an increase in the Total OPEB Liability. Changes of assumptions or other inputs resulted in a decrease in the Total OPEB Liability. These changes included an updated assumed discount rate, assumed health care trend, and marriage assumption. The increase in deferred outflow and inflow of resources from these two sources, respectively, is to be recognized over the average of the expected remaining service lives of active and inactive plan members. The Plan has an average expected remaining service life of 7 years.

Amounts reported as deferred inflows and outflows will be recognized in the OPEB expense according to Table V.

Key Actuarial Methods and Assumptions

The valuation was based upon the data provided by the County. In performing this study, we utilized the premium rate history of the County's health plan as well as the trends used in the prior valuation and projected a stream of expected premium rates for each year in the future based on the data as of December 31, 2024.

The assumed initial annual health care trend rates are based in part on the 2025 Segal Health Plan Cost Trend Survey. Rates are trended down in subsequent years in accordance with prevalent actuarial practice, based in part on the Society of Actuaries - Getzen Long Term Health Care Trends Resource Model, as updated November 2021.

GASB guidelines require that actuarial valuations of OPEB benefits use the entry-age normal actuarial method. Therefore, this valuation was performed using the entry-age normal actuarial method.

The valuation date is December 31, 2024, and the measurement date is December 31, 2025. This valuation is eligible for reporting periods ending December 31, 2025, and December 31, 2026, though the accompanying exhibits are only valid for the reporting period ending December 31, 2025.

Actuarial assumptions are based upon an experience study conducted in 2021 using Wisconsin Retirement System (WRS) experience from 2018-2020.

Of the active employees eligible for a County-provided post-employment benefit and currently electing health coverage, 100% (if retiring with 20 or more years of service) and 20% (if retiring with fewer than 20 years of service) were assumed to continue coverage in retirement and self-pay the full (100%) required premiums until Medicare eligibility. Similarly, 20% of active employees not eligible for a County-provided post-employment benefit and currently electing health coverage were assumed to continue coverage in retirement until Medicare eligibility. Further, employees hired prior to age 43 who are eligible for a County-provided post-employment benefit were assumed to defer retirement until reaching 20 years of service with the County.

The projection of cash flows used to determine the single discount rate assumed that the plan would continue to be funded on a pay-as-you-go basis. Based on these assumptions, a 20-year AA municipal bond rate index was applied to all periods of projected benefit payments to determine the Total OPEB Liability.

A discount rate of 4.43% was used in calculating the County's OPEB liabilities (based upon all projected payments discounted at a municipal bond rate of 4.43%). The discount rate is based on the S&P Municipal Bond 20 Year High Grade Index as of the measurement date. Implicit in this rate is a 2.50% assumed rate of inflation.

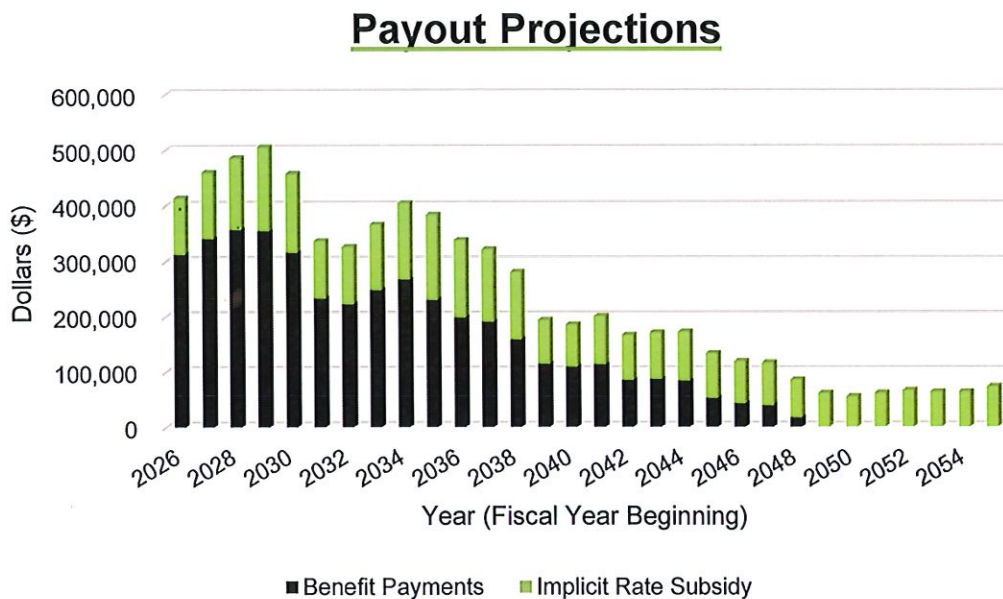
Included at the end of the report is the OPEB Technical Appendix, which discloses a full description of the assumptions noted above as well as all other assumptions used in this valuation.

Pay-As-You-Go (Table VIII)

GASB requires all public entities to identify and include their post-employment liability in their financial statements. However, at this time GASB does not require any public entity to fund this liability. Since many public entities currently provide post-employment benefits on a pay-as-you-go basis, we have included OPEB Table VIII. This table illustrates, based upon the assumptions used in this valuation, the County's annual liability for retiree OPEB benefits on a pay-as-you-go basis.

The projections illustrated in OPEB Table VIII are for illustrative purposes and pertain only to the liabilities incurred from those eligible active and retired employees of the County as of December 31, 2024. In other words, it is based upon a closed valuation, such that no new hires are assumed to replace those future retirees expected to receive benefits as noted. The valuation is based upon numerous assumptions as detailed in the technical appendix. Due to these assumptions, the likelihood of actual costs equaling the stated projections decreases for each year projecting further into the future.

The chart below shows a projection of expected County benefit payments over the next 30 years:



Note: For additional details, see OPEB Table VIII

OPEB Tables

OPEB Table I

Oneida County
Projection of Total OPEB Liability

		Baseline - 1%	Discount Rate Baseline	Baseline + 1%
Total OPEB Liability	12/31/2024	\$ 3,972,193	\$ 3,786,636	\$ 3,606,536
Service Cost		142,046	122,023	104,565
Interest		164,986	156,620	148,542
Benefit Payments		(379,278)	(379,278)	(379,278)
Changes of benefit terms		-	-	-
Differences between expected and actual experience		381,118	404,272	426,284
Changes of assumptions or other input		(30,317)	(29,545)	(28,588)
Total OPEB Liability	12/31/2025	\$ 4,250,748	\$ 4,060,728	\$ 3,878,061

OPEB Table II
Oneida County
Change in Total OPEB Liability

	Total OPEB Liability
Balances at 12/31/2024	\$ 3,786,636
Changes for the year:	
Service Cost	122,023
Interest	156,620
Changes of benefit terms	-
Differences between expected and actual experience	404,272
Changes of assumptions or other input	(29,545)
Benefit Payments	(379,278)
Net Changes	274,092
Balances at 12/31/2025	\$ 4,060,728

OPEB Table III

Oneida County

Sensitivity of Total OPEB Liability to Changes in Discount Rate

	1% Decrease 3.43%	Current Discount Rate 4.43%	1% Increase 5.43%
Total OPEB Liability	12/31/2025 \$ 4,250,748	\$ 4,060,728	\$ 3,878,061

Sensitivity of Total OPEB Liability to Changes in Healthcare Cost Trend Rates

	1% Decrease (6.0% decreasing to 3.5%)	Health Care Cost Trend Rates (7.0% decreasing to 4.5%)	1% Increase (8.0% decreasing to 5.5%)
Total OPEB Liability	12/31/2025 \$ 3,807,626	\$ 4,060,728	\$ 4,342,053

OPEB Table IV
Oneida County
Schedule of Changes in Total OPEB Liability and Related Ratios

	Fiscal Year Ending									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	
Total OPEB Liability										
Service Cost	\$ 122,023	\$ 122,463	\$ 138,428	\$ 189,416	\$ 252,273	\$ 223,339	\$ 202,404	\$ 220,143	\$ 220,143	
Interest	156,620	150,210	167,137	89,773	117,507	139,145	224,532	202,522	205,249	
Changes of benefit terms	-	-	-	-	45,611	-	-	-	-	
Differences between expected and actual experience	404,272	56,100	(315,708)	5,472	(821,699)	-	(712,130)	(167,906)	-	
Changes of assumptions or other input	(29,545)	(51,537)	185,991	(481,325)	50,134	143,061	97,639	(167,906)	-	
Benefit Payments	(379,278)	(369,231)	(321,292)	(346,443)	(346,090)	(368,511)	(384,265)	(453,603)	(553,013)	
Net change in Total OPEB Liability	\$ 274,092	\$ (91,995)	\$ (145,444)	\$ (543,107)	\$ (702,264)	\$ 137,034	\$ (571,820)	\$ (198,844)	\$ (127,821)	
Total OPEB Liability - Beginning	3,786,636	3,878,631	4,024,075	4,567,182	5,269,446	5,132,412	5,704,232	5,903,076	6,030,697	
Total OPEB Liability - Ending	\$ 4,060,728	\$ 3,786,636	\$ 3,878,631	\$ 4,024,075	\$ 4,567,182	\$ 5,269,446	\$ 5,132,412	\$ 5,704,232	\$ 5,903,076	
Covered-Employee Payroll	\$ 21,923,077	\$ 16,503,055	\$ 16,503,055	\$ 14,060,547	\$ 14,060,547	\$ 13,070,195	\$ 13,070,195	\$ 11,661,071	\$ 11,661,071	
Total OPEB Liability as a percentage of Covered-Employee Payroll	18.52%	22.95%	23.50%	28.62%	32.48%	40.32%	39.27%	48.92%	50.62%	

OPEB Table V

Oneida County

Schedule of Collective Deferred Inflows and Outflows

Gain/Loss	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 388,935	\$ 504,192
Changes of assumptions or other input	168,572	268,418
Total	\$ 557,507	\$ 772,610

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

Year ended December 31:	
2026	\$ (201,481)
2027	(124,667)
2028	(32,326)
2029	35,653
2030	54,183
Thereafter	53,535

OPEB Table VI

Oneida County

Calculation of Collective OPEB Expense

Change in Total OPEB Liability	\$ 274,092
(Increase)/Decrease in Deferred Outflows	(273,903)
Increase/(Decrease) in Deferred Inflows	(323,292)
Benefit Payments	<u>379,278</u>

OPEB Expense **\$ 56,175**

Operating Expenses

Service Cost	\$ 122,023
Total (a)	\$ 122,023

Financing Expenses

Interest	\$ 156,620
Total (b)	\$ 156,620

Changes

Benefit changes	\$ -
Recognition of assumption changes	(37,514)
Recognition of experience gains and losses	<u>(184,954)</u>
Total (c)	\$ (222,468)

OPEB Expense (a + b + c)

\$ 56,175

OPEB Expense as % of Payroll

0.26%

OPEB Table VII

Oneida County

The major assumptions and methods used in this valuation are as follows:

1	Valuation Date	December 31, 2024
2	Measurement Date	December 31, 2025
3	Reporting Date	December 31, 2025
4	Actuarial Cost Method	Entry Age Normal (level percent of salary)
5	Health Care Trend	7.00% decreasing to 6.50%, then decreasing by 0.10% per year down to 4.50%, and level thereafter
6	Discount Rate*	4.43% (based upon all years of projected payments discounted at a municipal bond rate of 4.43%)
7	Municipal Bond Rate Source	S&P Municipal Bond 20 Year High Grade Index
8	Actuarial Assumptions	Based on an experience study conducted in 2021 using Wisconsin Retirement System (WRS) experience from 2018-20
9	Mortality Assumptions	2020 WRS Experience Tables for Active Employees and Healthy Retirees projected with mortality improvements using the fully generational MP-2021 projection scale from a base year of 2010

* Implicit in this rate is an assumed rate of inflation of 2.50%

OPEB Table VIII
Oneida County
Pay As You Go
Projection of OPEB (30 Year Projection)

A	B	C	D	E	F
Fiscal Year Beginning	Retiree Plan Premiums	County Benefit Payments	County OPEB Liability (C + E)	Implicit Rate Subsidy	Cost → Value
2026	\$ 294,841	\$ 312,364	\$ 414,498	\$ 102,135	1.3464
2027	318,466	341,031	460,417	119,386	1.3749
2028	333,160	357,475	486,278	128,802	1.3866
2029	369,894	354,453	505,758	151,305	1.4091
2030	340,915	315,417	457,991	142,574	1.4182
2031	257,922	232,542	337,175	104,632	
2032	254,943	222,170	326,422	104,252	
2033	279,884	247,462	366,652	119,191	
2034	308,050	266,680	405,600	138,920	
2035	321,869	229,937	384,468	154,530	
2036	290,601	197,732	338,340	140,608	
2037	266,680	190,329	321,976	131,647	
2038	239,573	158,021	280,882	122,861	
2039	178,396	113,769	193,853	80,084	
2040	164,416	108,461	185,480	77,019	
2041	179,327	112,235	200,855	88,620	
2042	169,621	84,132	166,700	82,568	
2043	168,132	86,044	170,834	84,790	
2044	169,174	82,837	172,449	89,613	
2045	158,124	51,916	133,416	81,500	
2046	145,433	42,661	118,680	76,019	
2047	146,459	39,051	116,552	77,501	
2048	135,931	16,679	85,566	68,888	
2049	123,358	-	61,098	61,098	
2050	113,810	-	55,344	55,344	
2051	125,235	-	61,273	61,273	
2052	138,017	-	66,377	66,377	
2053	133,687	-	63,767	63,767	
2054	136,952	-	63,588	63,588	
2055	151,589	-	73,009	73,009	

OPEB Table IX

Oneida County
Active Employees as of December 31, 2024

Age	Years of Service									Total
	0 - 4	5 - 9	10 - 14	15 - 19	20 - 24	25 - 29	30 - 34	35 or more		
Under 20	3	-	-	-	-	-	-	-	3	
20 - 24	17	-	-	-	-	-	-	-	17	
25 - 29	26	6	-	-	-	-	-	-	32	
30 - 34	23	9	3	-	-	-	-	-	35	
35 - 39	21	11	5	-	-	-	-	-	37	
40 - 44	22	11	6	4	-	-	-	-	43	
45 - 49	17	13	2	3	3	-	-	-	38	
50 - 54	17	12	3	6	4	5	3	-	50	
55 - 59	11	7	7	1	2	4	2	1	35	
60 - 64	8	6	6	6	1	3	1	-	31	
65 and over	1	3	2	1	1	-	-	-	8	
Total	166	78	34	21	11	12	6	1	329	
Averages: 43.8										
Age: 7.1										
Service: 7.1										

Averages:

Age: 43.8

Service: 7.1

OPEB Table X
Oneida County
All Members by Medical Coverage as of December 31, 2024

	Actives					Retirees				
	Single	Limited Family	Family	Waived	Total	Single	Limited Family	Family	Waived	Total
Elected	-	2	2	1	5	-	-	-	-	-
General	62	73	59	96	290	7	3	-	5	15
Sheriff Protective	6	3	11	14	34	6	1	-	5	12
Totals	68	78	72	111	329	13	4	-	10	27

OPEB Table XI

Oneida County

Members by Eligibility as of December 31, 2024

	Actives		Retirees	
	Fully Eligible	Not Fully Eligible	Total Eligible	Total Eligible
<i>Elected</i>	2	2	4	-
<i>General</i>	42	163	205	15
<i>Sheriff Protective</i>	3	17	20	12
Totals	47	182	229	27

Full Eligibility is met if, as of December 31, 2024, the member has met the age and service requirements as stated in the plan provisions.

Note: Only those members who are assumed to receive an OPEB are included in the counts above.

[illegible]

OPEB - Addendum Table II

Oneida County

Changes of Assumptions or Other Input - History of Deferred Inflows and Outflows

Yr	(Gain)/Loss	Amortization Period	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	(167,906)	3.0	-	-	-	-	(20,988)	(20,988)	(20,988)	(20,988)	(20,988)	(20,988)	(20,988)	(20,990)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	97,639	8.0	-	-	-	-	12,205	12,205	12,205	12,205	12,205	12,205	12,205	12,205	12,204	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	145,061	8.0	-	-	-	-	17,883	17,883	17,883	17,883	17,883	17,883	17,883	17,883	17,883	17,880	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	50,134	7.0	-	-	-	-	7,162	7,162	7,162	7,162	7,162	7,162	7,162	7,162	7,162	7,162	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	(481,325)	7.0	-	-	-	-	(68,761)	(68,761)	(68,761)	(68,761)	(68,761)	(68,761)	(68,761)	(68,761)	(68,761)	(68,759)	-	-	-	-	-	-	-	-	-	-	-	-	-
2023	185,591	7.0	-	-	-	-	26,570	26,570	26,570	26,570	26,570	26,570	26,570	26,570	26,570	26,570	-	-	-	-	-	-	-	-	-	-	-	-	-
2024	(51,537)	7.0	-	-	-	-	(7,362)	(7,362)	(7,362)	(7,362)	(7,362)	(7,362)	(7,362)	(7,362)	(7,362)	(7,362)	-	-	-	-	-	-	-	-	-	-	-	-	-
2025	(29,545)	7.0	-	-	-	-	(4,221)	(4,221)	(4,221)	(4,221)	(4,221)	(4,221)	(4,221)	(4,221)	(4,221)	(4,221)	-	-	-	-	-	-	-	-	-	-	-	-	-
2026	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2027	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2028	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2029	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2030	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2031	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2032	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2033	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2034	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2035	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2036	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2037	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2038	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2039	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2040	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			-	-	-	-	(20,988)	(8,783)	9,100	16,262	(52,499)	(25,939)	(31,291)	(37,534)	(16,525)	(28,732)	(53,772)	14,988	(11,586)	(4,219)	-	-	-	-	-	-	-	-	-

OPEB Tables

Highway Classification Breakout

OPEB Table I

Oneida County
Projection of Total OPEB Liability - **Highway Classification Breakout**

	12/31/2024	Discount Rate		
		Baseline - 1%	Baseline	Baseline + 1%
Total OPEB Liability		\$ 86,876	\$ 83,894	\$ 80,856
Service Cost		6,143	5,525	4,958
Interest		3,848	3,708	3,566
Benefit Payments		-	-	-
Changes of benefit terms		-	-	-
Differences between expected and actual experience		12,846	13,703	14,450
Changes of assumptions or other input		(2,482)	(2,460)	(2,427)
Total OPEB Liability	12/31/2025	\$ 107,231	\$ 104,370	\$ 101,403

OPEB Table V

Oneida County
Schedule of Collective Deferred Inflows and Outflows
Highway Classification Breakout

Gain/Loss	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 28,464	\$ 53,654
Changes of assumptions or other input	2,310	5,947
Total	\$ 30,774	\$ 59,601

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

Year ended December 31:	
2026	\$ (15,751)
2027	(12,758)
2028	(132)
2029	(3,808)
2030	2,021
Thereafter	1,601

OPEB - Addendum Table I
 Oneida County
 Differences Between Expected and Actual Experience - History of Deferred Inflows and Outflows - Highway Classification Breakout

FY	Gain/Loss	Amortization Period	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	(28,403)	8.0	-	-	-	-	-	(3,550)	(3,550)	(3,550)	(3,550)	(3,550)	(3,550)	(3,550)	(3,553)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	8.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	(89,843)	7.0	-	-	-	-	-	(12,840)	(12,840)	(12,840)	(12,840)	(12,840)	(12,840)	(12,840)	(12,840)	(12,843)	4,683	(6,103)	-	-	-	-	-	-	-	-	-	-	-
2022	32,778	7.0	-	-	-	-	-	4,683	4,683	4,683	4,683	4,683	4,683	4,683	4,683	4,683	4,680	(6,103)	-	-	-	-	-	-	-	-	-	-	-
2023	(42,733)	7.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2024	3,741	7.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2025	13,703	7.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2026	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2027	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2028	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2029	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2030	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2031	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2032	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2033	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2034	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2035	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2036	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2037	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2038	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2039	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2040	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	(3,550)	(3,550)	(16,390)	(11,707)	(17,812)	(17,278)	(15,320)	(15,323)	(11,773)	1,067	(3,611)	2,495	1,955	-	-	-	-	-	-	-	-	-

OPEB - Addendum Table II

Oneida County

Changes of Assumptions or Other Input - History of Deferred Inflows and Outflows - Highway Classification Breakout

FYB	(Gain)/Loss	Amortization period	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	(5,170)	-	-	-	-	-	(646)	(646)	(646)	(646)	(646)	(646)	(646)	(646)	(646)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	4,447	8.0	-	-	-	-	556	556	556	556	556	556	556	556	556	556	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	2,617	8.0	-	-	-	-	327	327	327	327	327	327	327	327	327	328	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	(7,087)	7.0	-	-	-	-	(112)	(112)	(112)	(112)	(112)	(112)	(112)	(112)	(112)	(115)	-	-	-	-	-	-	-	-	-	-	-	-	-
2023	(7,088)	7.0	-	-	-	-	(1,001)	(1,001)	(1,001)	(1,001)	(1,001)	(1,001)	(1,001)	(1,001)	(1,001)	(1,001)	(1,002)	-	-	-	-	-	-	-	-	-	-	-	-
2024	1,923	7.0	-	-	-	-	275	275	275	275	275	275	275	275	275	275	275	275	275	275	275	275	275	275	275	275	275	275	275
2025	(849)	7.0	-	-	-	-	(121)	(121)	(121)	(121)	(121)	(121)	(121)	(121)	(121)	(121)	(121)	(121)	(121)	(121)	(121)	(121)	(121)	(121)	(121)	(121)	(121)	(121)	(121)
2026	(2,460)	7.0	-	-	-	-	(351)	(351)	(351)	(351)	(351)	(351)	(351)	(351)	(351)	(351)	(351)	(351)	(351)	(351)	(351)	(351)	(351)	(351)	(351)	(351)	(351)	(351)	(351)
2027	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2028	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2029	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2030	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2031	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2032	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2033	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2034	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2035	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2036	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2037	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2038	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2039	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2040	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

OPEB Tables

Solid Waste Classification Breakout

OPEB Table I

Oneida County

Projection of Total OPEB Liability - Solid Waste Classification Breakout

			Discount Rate		
			Baseline - 1%	Baseline	Baseline + 1%
Total OPEB Liability	12/31/2024	\$	13,723	\$ 13,390	\$ 13,054
Service Cost			1,125	1,042	963
Interest			611	595	579
Benefit Payments			-	-	-
Changes of benefit terms			-	-	-
Differences between expected and actual experience			(7,449)	(7,573)	(7,653)
Changes of assumptions or other input			(288)	(270)	(255)
Total OPEB Liability	12/31/2025	\$	7,722	\$ 7,184	\$ 6,688

OPEB Table V

Oneida County
Schedule of Collective Deferred Inflows and Outflows
Solid Waste Classification Breakout

Gain/Loss	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 7,087	\$ 6,702
Changes of assumptions or other input	418	624
Total	\$ 7,505	\$ 7,326

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

Year ended December 31:	
2026	\$ 937
2027	937
2028	940
2029	(341)
2030	(1,177)
Thereafter	(1,117)

OPEB - Addendum Table I

Oneida County
Differences Between Expected and Actual Experience - History of Deferred Inflows and Outflows - Solid Waste Classification Breakout

FYB	(Gain)/Loss	Amortization period	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2018	-	8.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2020	-	8.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2021	-	7.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2022	9,717	7.0	-	-	-	-	-	-	-	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,389	-	-	-	-	-	-	-	-	-	-	-	-	
2023	5,112	7.0	-	-	-	-	-	-	-	-	-	730	730	730	730	730	730	732	-	-	-	-	-	-	-	-	-	-	-	
2024	(295)	7.0	-	-	-	-	-	-	-	-	-	-	(42)	(42)	(42)	(42)	(42)	(42)	(43)	-	-	-	-	-	-	-	-	-	-	
2025	(7,573)	7.0	-	-	-	-	-	-	-	-	-	-	-	-	(1,082)	(1,082)	(1,082)	(1,082)	(1,082)	(1,081)	-	-	-	-	-	-	-	-	-	
2026	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2027	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2028	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2029	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2030	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2031	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2032	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2033	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2034	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2035	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2036	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2037	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2038	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2039	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2040	-	-	-	-	-	-	-	-	-	-	1,388	2,118	2,076	994	994	994	995	(392)	(1,125)	(1,081)	-	-	-	-	-	-	-	-	-	-

OPEB - Addendum Table II

Oneida County

Changes of Assumptions or Other Input - History of Deferred Inflows and Outflows - Solid Waste Classification Breakout

FYB	Gain/Loss	Amortization Period	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	(768)	7.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2023	733	7.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2024	(91)	7.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2025	(270)	7.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2026	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2027	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2028	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2029	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2030	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2031	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2032	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2033	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2034	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2035	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2036	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2037	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2038	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2039	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2040	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

OPEB Technical Appendix

Oneida County Post-Employment Benefit Summary

All County Employees (except for Sheriff Non-Union Protective Employees)

Eligibility	OPEB
Retiring between the age of 55 and Medicare eligibility with less than 20 continuous years of service with Oneida County and is receiving an annuity from WRS.	<u>Health Insurance: (Implicit Rate Subsidy Only)</u> Retirees may choose to remain on the County's group hospital and surgical insurance plan provided they pay the full (100%) amount of required premiums until Medicare eligibility.

Hired Prior to January 1, 2010

Eligibility	OPEB										
For non-protective WRS eligible employees age 55 or older with a minimum of 20 continuous years of service with Oneida County and who is eligible to begin receiving an annuity from WRS	<u>Health Insurance:</u> Retirees may remain on the County's group hospital and surgical insurance plan until Medicare eligible. The County will pay an amount equal to the single plan rate and the County's contributions will continue for a specific number of years based on retirement date as noted below or until Medicare eligibility; whichever occurs first. Retirees with at least 25 years of continuous service to the County will receive an additional \$75 per month while eligible for the county premium contributions to use towards the health premium cost of a single plus one or family plan. <table border="1"> <thead> <tr> <th>Eligible to retire on or Before</th><th>Benefit will continue for</th></tr> </thead> <tbody> <tr> <td>December 31, 2010</td><td>Up to 10 years</td></tr> <tr> <td>December 31, 2011</td><td>Up to 9 years</td></tr> <tr> <td>December 31, 2012</td><td>Up to 8 years</td></tr> <tr> <td>December 31, 2013, and thereafter</td><td>Up to 7 years</td></tr> </tbody> </table>	Eligible to retire on or Before	Benefit will continue for	December 31, 2010	Up to 10 years	December 31, 2011	Up to 9 years	December 31, 2012	Up to 8 years	December 31, 2013, and thereafter	Up to 7 years
Eligible to retire on or Before	Benefit will continue for										
December 31, 2010	Up to 10 years										
December 31, 2011	Up to 9 years										
December 31, 2012	Up to 8 years										
December 31, 2013, and thereafter	Up to 7 years										

Notes:

- Retirees have the option of carrying any plan coverage above and beyond the single plan, provided the employee pays the difference between the County's contribution and the cost of the selected plan coverage.
- Those retiring on or before December 31, 2013, along with those eligible under the Grandfather Clause retiring after December 31, 2013, will be allowed to continue insurance coverage under Plans A, B or C. Plan A: Low deductible plan \$250/ \$500/ \$500; Plan B: High Deductible Plan: \$1,000/ \$1,500/ \$2,000 and Plan C: High Deductible Plan: \$1,000/ \$1,500/ \$2,000 with office copays. (2 employees that qualify for Plan B, C or the Current Plan as of 12/31/20.
- Those retiring after December 31, 2013, except those employees retiring after 12/31/13 who have been excluded due to the Grandfather Clause, shall be placed on the same group health insurance plan as active employees each year until Medicare eligibility.

Sheriff Union Protective Employees

Eligibility	OPEB										
Retiring between the age of 50 and Medicare eligibility with less than 20 continuous years of service with Oneida County and is receiving an annuity from WRS	<u>Health Insurance: (<i>Implicit Rate Subsidy Only</i>)</u> Retirees may choose to remain on the County's group hospital and surgical insurance plan provided they pay the full (100%) amount of required premiums until Medicare eligibility.										
Hired Prior to January 1, 2011											
Eligibility	OPEB										
Age 50 or older with a minimum of 20 continuous years of service with Oneida County and who is eligible to begin receiving an annuity from WRS	<u>Health Insurance:</u> Protective retirees may remain on the County's group hospital and surgical insurance plan until Medicare eligible. The County will pay an amount equal to the single plan rate and the County's contributions will continue for a specific number of years based on retirement date as noted below or until Medicare eligibility; whichever occurs first. Retirees with at least 25 years of continuous service to the County will receive an additional \$75 per month while eligible for the county premium contributions to use towards the health premium cost of a single plus one or family plan. <table border="1"> <thead> <tr> <th>Eligible to retire on or Before</th><th>Benefit will continue for</th></tr> </thead> <tbody> <tr> <td>December 31, 2011</td><td>Up to 10 years</td></tr> <tr> <td>December 31, 2012</td><td>Up to 9 years</td></tr> <tr> <td>December 31, 2013</td><td>Up to 8 years</td></tr> <tr> <td>December 31, 2014, and thereafter</td><td>Up to 7 years</td></tr> </tbody> </table>	Eligible to retire on or Before	Benefit will continue for	December 31, 2011	Up to 10 years	December 31, 2012	Up to 9 years	December 31, 2013	Up to 8 years	December 31, 2014, and thereafter	Up to 7 years
Eligible to retire on or Before	Benefit will continue for										
December 31, 2011	Up to 10 years										
December 31, 2012	Up to 9 years										
December 31, 2013	Up to 8 years										
December 31, 2014, and thereafter	Up to 7 years										
Notes: - Protective retirees eligible for county contributions to retiree health premiums may continue their single retiree health insurance coverage for up to an additional 36 months or until Medicare eligible, provided they pay fifty percent of the monthly premium not to exceed a total of 10 years of coverage or Medicare eligibility). - Retirees have the option of carrying any plan coverage above and beyond the single plan, provided the employee self pays the difference between the County's contribution and the cost of the selected plan coverage. - Those retiring on or before December 31, 2014 along with those eligible under the Grandfather Clause retiring after December 31, 2014, will be allowed to continue insurance coverage under Plans A, B or C. Plan A: Low deductible plan \$250/ \$500/ \$500; Plan B: High Deductible Plan: \$1,000/ \$1,500/ \$2,000 and Plan C: High Deductible Plan: \$1,000/ \$1,500/ \$2,000 with office copays. (There are 0 employees that qualify for Plan A, B or C as of 12/31/20) - Excluding those employees subject to the Grandfather Clause as noted above, those retiring after 12/31/2014 shall be placed on the same group health insurance plan as active employees each year until Medicare eligibility.											

Notes:

- Upon retirement, retirees may self-pay the full amount of required premiums to remain on the County's health plan until Medicare eligible.
- If a retiree chooses to receive contributions to an HRA account instead of retiree health insurance, the amount that will be put in their HRA is equivalent to 100% of the single lowest cost plan (or plan B or C if eligible) the year of retirement for the same duration as noted for the continued health insurance benefit. This amount stays the same on an annual basis. Payment amount will include an additional \$75 per month if retiree had more than at least 25 years of continuous service to the County.
- Upon the retiree's death, maximum years of coverage or age 65, a retiree's spouse may continue on the County's health plan provided they self-pay the full (100%) amount of required premiums for the duration of COBRA.
- Currently, the County has three different high-deductible health plans as follows:

Plan 1: Traditional HRA Plan: \$2,750 single/\$5,500 E+1 and Family and provides active employees with HRA/MERP contributions of \$1,250 single/\$2,500 E+1 and \$3,750 family. Retirees are not eligible for these contributions.

Plan 2: High Deductible HRA plan: \$5,000 single/\$10,000 E+1 and Family and provides active employees with HRA/MERP contributions of \$1,250 single/\$2,500 E+1 and \$3,750 family. Retirees are not eligible for these contributions.

Plan 3: H.S.A. Plan: \$4,000 single/ \$8,000 E+1 and Family and provides active employees with HSA contributions up to \$1,300 single/ \$ 2,350 E+1 and \$3,400 family. Retirees are not eligible for these contributions

OPEB Actuarial Assumptions

Valuation Date	December 31, 2024
Measurement Date	December 31, 2025
Reporting Date	December 31, 2025
Actuarial Cost Method	<u>Entry Age Normal – Level % of Salary</u> : Under this method, the actuarial present value of the projected benefits of each individual included in an actuarial valuation is allocated on a level basis over the earnings of the individual between entry age and assumed exit age(s). The normal cost is equal to the valuation salary multiplied by the present value of benefits divided by the present value of future salaries, measured as of the date of hire. The accrued liability is equal to the present value of projected benefits minus the present value of future normal costs, measured as of the valuation date.
Interest Rate	Discount rate for valuing liabilities – 4.43% Municipal bond rate – 4.43% Implicit in these rates is 2.50% assumed rate of inflation
Average of Expected Remaining Service Lives	7 years

Retirement Rates

Active participant retirement rates at sample ages:

General Pattern

<u>Age</u>	<i>Normal</i>		<i>Early</i>	
	<u>Male</u>	<u>Female</u>	<u>Male</u>	<u>Female</u>
55			7.0%	7.0%
56			6.0	7.0
57	20.0%	17.0%	5.0	6.0
58	20.0	18.0	6.0	7.0
59	20.0	14.0	6.0	7.0
60	20.0	20.0	9.0	10.0
61	20.0	18.0	8.0	10.0
62	30.0	24.0	19.0	16.0
63	30.0	29.0	20.0	18.0
64	30.0	23.0	18.0	18.0
65	30.0	35.0		
66	40.0	39.0		
67	32.0	33.0		
68	32.0	30.0		
69	28.0	22.0		
70	28.0	26.0		
71	28.0	28.0		
72	28.0	30.0		
73	18.0	30.0		
74	18.0	16.0		
75	100.0	100.0		

Retirement Rates
(cont.)

Protective Pattern

Normal & Early

<u>Age</u>	<u>Male & Female</u>
50	6.0%
51	8.0
52	11.0
53	34.0
54	32.0
55	26.0
56	23.0
57	27.0
58	21.0
59	23.0
60	22.0
61	30.0
62	35.0
63	27.0
64	30.0
65	34.0
66	35.0
67	35.0
68	35.0
69	35.0
70	100.0

No employees are assumed to retire prior to becoming eligible for benefits.

Mortality Rates

Active and retiree mortality rates at sample ages in 2025:

Active				
Age	Male	Female		
20	0.000399	0.000165		
25	0.000214	0.000129		
30	0.000355	0.000228		
35	0.000526	0.000333		
40	0.000665	0.000440		
45	0.000846	0.000549		
50	0.001196	0.000768		
55	0.001842	0.001204		
60	0.003022	0.001908		
65	0.004916	0.002965		
70	0.007379	0.004889		
75	0.010698	0.009230		
80	0.021239	0.019019		
			Retiree	
			Male	Female
			0.001229	0.000852
			0.002387	0.002174
			0.004087	0.003402
			0.006690	0.004900
			0.011137	0.007762
			0.020176	0.014642
			0.038349	0.029351

2020 WRS Experience Tables for Active Employees and Healthy Retirees projected with mortality improvements using the fully generational MP-2021 projection scale from a base year of 2010. Future years will reflect improvements in mortality.

Separation Rates

Select and ultimate termination rates at sample ages and years of service are shown below:

General			
<u>Age</u>	<u>Service</u>	<u>Male</u>	<u>Female</u>
	0	17.7%	20.0%
	1	12.5	15.0
	2	9.0	11.5
	3	7.1	9.6
	4	6.6	9.0
	5	5.3	7.4
	6	4.8	6.3
	7	4.6	6.0
	8	4.1	5.7
	9	4.0	5.0
30	10 & over	3.2	4.9
35		2.8	4.1
40		2.4	3.2
45		2.0	2.9
50		1.7	2.5
55		1.6	2.2

Protective		
<u>Age</u>	<u>Service</u>	<u>Male & Female</u>
	0	15.6%
	1	9.4
	2	5.3
	3	4.4
	4	4.2
	5	3.3
	6	3.2
	7	3.0
	8	2.7
	9	2.3
30	10 & over	2.1
35		1.8
40		1.5
45		1.4
50		1.3
55		1.3

No separation rates are assumed after eligibility for retirement.

Disablement Rates

Active participant disability rates at sample ages:

<u>Age</u>	General		Protective
	<u>Male</u>	<u>Female</u>	<u>Male & Female</u>
20	0.01%	0.00%	0.02%
25	0.01	0.00	0.02
30	0.01	0.02	0.02
35	0.01	0.02	0.03
40	0.03	0.03	0.04
45	0.06	0.05	0.05
50	0.13	0.07	0.09
55	0.24	0.13	1.39
60	0.43	0.18	2.34

Health Care Trend (Annual Increases)

<u>Year</u>	<u>Health Care</u>
2025	7.0%
2026	6.5
2027	6.4
2028	6.3
2029	6.2
2030	6.1
2031	6.0
2032	5.9
2033	5.8
2034	5.7
2035	5.6
2036	5.5
2037	5.4
2038	5.3
2039	5.2
2040	5.1
2041	5.0
2042	4.9
2043	4.8
2044	4.7
2045	4.6
2046+	4.5

The assumed initial annual health care trend rates are based in part on the 2025 Segal Health Plan Cost Trend Survey. Rates are trended down in subsequent years in accordance with prevalent actuarial practice, based in part on the Society of Actuaries - Getzen Long-Term Health Care Cost Trends Model, as updated November 2021.

Health Plan Funding

Fully Insured

Salary Merit Scale
(Annual Increases)

<u>Service</u>	<i>General</i>	<i>Protective</i>
	<u>Increase</u>	
1	3.5%	4.8%
2	3.5	4.8
3	3.1	4.1
4	2.8	3.5
5	2.5	2.8
10	1.5	1.1
15	1.1	0.8
20	0.9	0.7
25	0.6	0.6
30	0.4	0.5
35	0.2	0.4
40	0.1	0.3

The assumed salary inflation of 3.0% per year is added to these merit increases to get the total assumed increase in salary.

**Age Related Health
Care Cost**

2025 monthly health premium rates under the County's plan were as follows:

<u>Plan</u>	<u>Coverage Level</u>		
	<u>Single</u>	<u>Limited Family</u>	<u>Family</u>
Traditional – HRA	\$1,069.00	\$1,969.00	\$2,852.00
HDHP – HRA	975.00	1,793.00	2,599.00
HSA	900.00	1,654.00	2,399.00

Health care costs are assumed to increase each year of age separate from trend due to increased cost of older participants, as follows:

<u>Age</u>	<u>Rate</u>
Under 40	4.00%
40-44	3.75%
45-49	3.50%
50-54	3.00%
55-64	3.25%

Percent with Coverage at Retirement	100% of active employees eligible for a County-provided post-employment benefit and currently electing coverage (if retiring with 20 or more years of service).
	20% of active employees eligible for a County-provided post-employment benefit and currently electing coverage (if retiring with less than 20 years of service).
	20% of active employees not eligible for a County-provided post-employment benefit and currently electing coverage.
Coverage Tier	30% of future covered retirees are assumed to cover a spouse in retirement.
Spouses' Age	Males are assumed to be three years older than their spouses.

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Account Header	Title	Account Number	YTD	Budget	Variance	% Budget
Fund101 - GENERAL FUND						
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	OTHER EMPLOYER CONTRIBUTIONS	101.58.59990.512009	2,244.00	.00	-2,244.00	100.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	COST ALLOC-VACANCY/REDUCTION	101.58.59990.513901	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	COST ALLOC-COLA ADJUSTMEN	101.58.59990.513902	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	COST ALLOC-HEALTH / FRINGE A	101.58.59990.513904	.00	194,248.00	194,248.00	0.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	OTHER PROFESSIONAL SERVICES	101.58.59990.521901	.00	99,700.00	99,700.00	0.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	CONTRACTUAL PROGRAMS	101.58.59990.521910	.00	109,497.00	109,497.00	0.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	BANK SERVICE CHARGES	101.58.59990.583050	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	BOND GUARANTY RELATED EXPENSES	101.58.59990.583051	.00	96,000.00	96,000.00	0.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	HUMAN SERVICES TRANSITION	101.58.59990.583052	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	CHG ACCOUNTING ASSUMPTION	101.58.59990.583200	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	OPERATING TRANSFER	101.58.59990.711002	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	RESERVE FOR GEN FUND EXPE	101.58.59990.721010	.00	.00	.00	100.00%
AccountTypeExpenditure			2,244.00	499,445.00	497,201.00	
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	GENERAL PROPERTY TAXES	101.58.59990.411100	274.17	-13,486,518.00	-13,486,792.17	0.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	GEN PROP TX CHRGR BACKS	101.58.59990.411101	.00	-535.00	-535.00	0.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	FOREST CROPLAND/MANAGED LAND	101.58.59990.411500	-2,348.48	-126,000.00	-123,651.52	1.86%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	COUNTY SALES TAX	101.58.59990.412210	-583,011.26	-7,305,000.00	-6,721,988.74	7.98%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	SALES TAX RETAINED BY COUNTY	101.58.59990.412220	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	INTEREST ON TAXES	101.58.59990.418800	-14,188.32	-250,000.00	-235,811.68	5.67%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	PENALTY ON TAXES	101.58.59990.418900	-7,094.20	-125,000.00	-117,905.80	5.67%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	FEDERAL GRANTS-CARES ACT	101.58.59990.433100	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	SHARED REVENUE	101.58.59990.434110	.00	-678,100.00	-678,100.00	0.00%

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Account Header	Title	Account Number	YTD	Budget	Variance	% Budget
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	STATE AID-CONSERVATION AIDS	101.58.59990.435801	.00	-187,000.00	-187,000.00	0.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	PILT-EXEMPT COMPUTERS	101.58.59990.435901	.00	-20,000.00	-20,000.00	0.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	PERSONAL PROPERTY AID	101.58.59990.435902	.00	-74,000.00	-74,000.00	0.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	STATE-UNEMPLOYMENT	101.58.59990.436900	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	LOCAL DEPT CHGS-INDIRECT CST	101.58.59990.474110	-23,000.00	-276,000.00	-253,000.00	8.33%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	INTEREST EARNED	101.58.59990.481100	-14,240.89	-2,050,000.00	-2,035,759.11	0.69%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	RENT OF OTHER FACILITIES	101.58.59990.482100	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	SALE OF FIXED ASSETS	101.58.59990.483100	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	SALE OF COUNTY LAND	101.58.59990.483110	-4,775.00	.00	4,775.00	100.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	OPIOID LAWSUIT SETTLEMENT	101.58.59990.484102	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	MISCELLANEOUS REVENUES	101.58.59990.489100	-90.64	.00	90.64	100.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	REPAYMENT OF ECON DEVEL L	101.58.59990.489300	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	BOND GUARANTY FEE	101.58.59990.489400	.00	-96,000.00	-96,000.00	0.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	APPL CONT APPN-BOND GUARANTY	101.58.59990.493051	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	APPL CONT APPN-HSC TRANSITION	101.58.59990.493052	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	FUND BAL APP-GENERAL FUND	101.58.59990.493101	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	APPL CONT APPN-ONE TIME C	101.58.59990.493801	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	HOLDING-HSC ESCROW TRANSACTION	101.58.59990.494100	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - GEN OBLIGATION DEBT OFFSETS	REPAYMENT HUMAN SERV CTR LN	101.58.59991.489400	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - GEN OBLIGATION DEBT OFFSETS	REPAYMENT-EC DEVEL LOAN	101.58.59991.489430	.00	.00	.00	100.00%
AccountTypeRevenue			-648,474.62	-24,674,153.00	-24,025,678.38	
Fund101 - GENERAL FUND			-646,230.62	-24,174,708.00	-23,528,477.38	
Total:			-646,230.62	-24,174,708.00	-23,528,477.38	

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Account Header	Title	Account Number	YTD	Budget	Variance	% Budget
Fund101 - GENERAL FUND						
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL POSTAGE	MACY AND EQUIP SVC CONTRACTS	101.58.51460.523203	.00	2,200.00	2,200.00	0.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL POSTAGE	POSTAGE AND BOX RENT	101.58.51460.531101	10,351.09	70,100.00	59,748.91	14.76%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL POSTAGE	EMPLOYEE AUTO ALLOWANCE	101.58.51460.531302	.00	200.00	200.00	0.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL POSTAGE	MEALS LODGING & MISC TRAV	101.58.51460.531305	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL POSTAGE	RENTS AND LEASES	101.58.51460.531701	.00	7,500.00	7,500.00	0.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL TELEPHONE	TELEPHONE AND FAX	101.58.51470.522005	4,534.47	72,000.00	67,465.53	6.29%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL DUPLICATING	MACY AND EQUIP SVC CONTRACTS	101.58.51480.523203	.00	2,500.00	2,500.00	0.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL DUPLICATING	PRINTING AND DUPLICATION	101.58.51480.531102	.00	1,000.00	1,000.00	0.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL DUPLICATING	CENTRAL PURCHASING	101.58.51480.531103	.00	11,500.00	11,500.00	0.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	SALARIES-PERM EMPLOYEE	101.58.51510.511101	6,433.65	141,400.00	134,966.35	4.54%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	WAGES-PERM EMPLOYEE	101.58.51510.511102	2,752.00	60,000.00	57,248.00	4.58%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	OVERTIME WAGES	101.58.51510.511103	5.61	1,500.00	1,494.39	0.37%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	WAGES-PART-TIME EMPLOYEE	101.58.51510.511104	.00	41,000.00	41,000.00	0.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	WAGES-LIMITED TERM EMPLOYEE	101.58.51510.511105	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	HOLIDAY WORKED PAY	101.58.51510.511205	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	SOCIAL SECURITY	101.58.51510.512001	700.76	18,000.00	17,299.24	3.89%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	RETIREMENT-EMPLOYER'S SHARE	101.58.51510.512002	667.18	15,500.00	14,832.82	4.30%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	HEALTH/DENTAL INSURANCE	101.58.51510.512004	.00	12,500.00	12,500.00	0.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	LIFE INSURANCE	101.58.51510.512005	40.54	1,000.00	959.46	4.05%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	WORKER'S COMPENSATION	101.58.51510.512006	14.84	400.00	385.16	3.71%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	INCOME CONTINUATION INS	101.58.51510.512007	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	RETIREE HEALTH INSURANCE	101.58.51510.512017	.00	.00	.00	100.00%

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Account Header	Title	Account Number	YTD	Budget	Variance	% Budget
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	CASH IN LIEU OF HEALTH INS	101.58.51510.512018	250.00	3,000.00	2,750.00	8.33%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	ACCOUNTING AND AUDITING	101.58.51510.521301	750.00	.00	-750.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	TELEPHONE AND FAX	101.58.51510.522005	.00	800.00	800.00	0.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	POSTAGE AND BOX RENT	101.58.51510.531101	123.22	800.00	676.78	15.40%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	PRINTING AND DUPLICATION	101.58.51510.531102	.00	100.00	100.00	0.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	CENTRAL PURCHASING	101.58.51510.531103	.00	800.00	800.00	0.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	MEMBERSHIP DUES	101.58.51510.531203	.00	750.00	750.00	0.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	ADVERTISING	101.58.51510.531204	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	TRAINING/CONFERENCE FEES	101.58.51510.531301	.00	4,000.00	4,000.00	0.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	EMPLOYEE AUTO ALLOWANCE	101.58.51510.531302	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	MEALS LODGING & MISC TRAVEL	101.58.51510.531305	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - INDEPENDENT AUDIT	ACCOUNTING AND AUDITING	101.58.51511.521301	.00	80,000.00	80,000.00	0.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - COST ALLOCATION PLAN	ACCOUNTING AND AUDITING	101.58.51512.521301	.00	6,500.00	6,500.00	0.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL PURCHASING	WAGES-PERM EMPLOYEE	101.58.51550.511102	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL PURCHASING	OVERTIME WAGES	101.58.51550.511103	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL PURCHASING	SOCIAL SECURITY	101.58.51550.512001	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL PURCHASING	RETIREMENT-EMPLOYER'S SHARE	101.58.51550.512002	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL PURCHASING	HEALTH/DENTAL INSURANCE	101.58.51550.512004	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL PURCHASING	LIFE INSURANCE	101.58.51550.512005	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL PURCHASING	WORKER'S COMPENSATION	101.58.51550.512006	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL PURCHASING	INCOME CONTINUATION INS	101.58.51550.512007	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL PURCHASING	POSTAGE AND BOX RENT	101.58.51550.531101	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL PURCHASING	PRINTING AND DUPLICATION	101.58.51550.531102	.00	.00	.00	100.00%

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Account Header	Title	Account Number	YTD	Budget	Variance	% Budget
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL PURCHASING	CENTRAL PURCHASING	101.58.51550.531103	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL PURCHASING	OTHER SUPPLIES & EXPENSES	101.58.51550.531901	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL PURCHASING	BANK SERVICE CHARGES	101.58.51550.583050	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - SUNDY GENERAL GOVERNMENT	ACCRUED COMPENSATED ABSENCES	101.58.51990.511208	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - SUNDY GENERAL GOVERNMENT	HEALTH/DENTAL INSURANCE	101.58.51990.512004	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - SUNDY GENERAL GOVERNMENT	OTHER SUPPLIES & EXPENSES	101.58.51990.531901	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - SUNDY GENERAL GOVERNMENT	OTHER INTEREST	101.58.51990.572004	.00	.00	.00	100.00%
AccountTypeExpenditure			26,623.36	555,050.00	528,426.64	
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - COUNTY BOARD	FEDERAL GRANTS- SLFRF	101.58.51110.433600	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL POSTAGE	LOCAL DEPT CHGS-POSTAGE	101.58.51460.474102	-4,505.88	-80,000.00	-75,494.12	5.63%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL POSTAGE	REIMB PRIOR YR EXPENDITURE	101.58.51460.489140	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL TELEPHONE	LOCAL DEPT CHGS-TELEPHONE	101.58.51470.474104	.00	-72,000.00	-72,000.00	0.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL DUPLICATING	PUBLIC CHGS-DUPPLICATION FEES	101.58.51480.461002	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL DUPLICATING	LOCAL DEPT CHGS-PRINTING	101.58.51480.474100	.00	-15,000.00	-15,000.00	0.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	PUBLIC CHGS-FINANCE DEPT FEES	101.58.51510.461021	.00	-5,500.00	-5,500.00	0.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	PUBLIC CHGS-EMPLOYEE FEES	101.58.51510.461900	-42.00	-1,000.00	-958.00	4.20%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL PURCHASING	LOCAL DEPT CHGS-CENTRAL PUR	101.58.51550.474106	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL PURCHASING	HOLDING-LIFE INSURANCE	101.58.51550.494010	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - SUNDY GENERAL GOVERNMENT	MISCELLANEOUS REVENUES	101.58.51990.489100	2,185.67	.00	-2,185.67	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - SUNDY GENERAL GOVERNMENT	REFUND OF HRA-MERP	101.58.51990.489130	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - SUNDY GENERAL GOVERNMENT	APPL CONT APPR-ACCRUED COMP	101.58.51990.493050	.00	.00	.00	100.00%

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Account Header	Title	Account Number	YTD	Budget	Variance	% Budget
GOVERNMENT						
AccountTypeRevenue			-2,362.21	-173,500.00	-171,137.79	
Fund101 - GENERAL FUND			24,261.15	381,550.00	357,288.85	
Total:			24,261.15	381,550.00	357,288.85	

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Account Header	Title	Account Number	YTD	Budget	Variance	% Budget
Fund101 - GENERAL FUND						
GENERAL FUND - FINANCE - PUBLIC WORKS - AIRPORT	GRANTS TO INSTITUTIONS	101.58.53510.581201	49,270.25	197,081.00	147,810.75	25.00%
GENERAL FUND - FINANCE - HUMAN SERVICES - ANIMAL SHELTER	LICENSE FEES	101.58.54193.531205	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - HUMAN SERVICES - ANIMAL SHELTER	GRANTS TO INSTITUTIONS	101.58.54193.581201	13,475.00	53,900.00	40,425.00	25.00%
GENERAL FUND - FINANCE - HUMAN SERVICES - LAKELAND RETIREMENT FOUNDAT	GRANTS TO INSTITUTIONS	101.58.54697.581201	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - CULTURE, EDUCATION & RECREATIO - REGIONAL REFERENCE LIBRARY	GRANTS TO INSTITUTIONS	101.58.55116.581201	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - CONSERVATION & DEVELOPMENT - ECONOMIC DEVELOPMENT	OTHER PROFESSIONAL SERVICES	101.58.56710.521901	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - CONSERVATION & DEVELOPMENT - ECONOMIC DEVELOPMENT	ADVERTISING	101.58.56710.531204	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - CONSERVATION & DEVELOPMENT - ECONOMIC DEVELOPMENT	GRANTS TO INSTITUTIONS	101.58.56710.581201	36,625.00	146,500.00	109,875.00	25.00%
GENERAL FUND - FINANCE - CONSERVATION & DEVELOPMENT - ADVERTISING	OTHER PROFESSIONAL SERVICES	101.58.56730.521901	.00	70,000.00	70,000.00	0.00%
GENERAL FUND - FINANCE - CONSERVATION & DEVELOPMENT - ADVERTISING	TRAINING/CONFERENCE FEES	101.58.56730.531301	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - CONSERVATION & DEVELOPMENT - ADVERTISING	NON-EMPLOYEE AUTO ALLOWANCE	101.58.56730.531303	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - CONSERVATION & DEVELOPMENT - NORTH CENTRAL REGIONAL PLAN	GRANTS TO INSTITUTIONS	101.58.56910.581201	.00	.00	.00	100.00%
AccountTypeExpenditure			99,370.25	467,481.00	368,110.75	
GENERAL FUND - FINANCE - HUMAN SERVICES - ANIMAL SHELTER	CTY SHARE DOG LICENSES	101.58.54193.442003	-313.50	-18,500.00	-18,186.50	1.69%
GENERAL FUND - FINANCE - CONSERVATION & DEVELOPMENT - ECONOMIC DEVELOPMENT	PROCEEDS FROM BONDS	101.58.56710.491100	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - CONSERVATION & DEVELOPMENT - ECONOMIC DEVELOPMENT	APPL CONT APPR-ECONOMIC DEVL	101.58.56710.493031	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - CONSERVATION & DEVELOPMENT - ADVERTISING	FEDERAL GRANTS-CARES ACT	101.58.56730.433100	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - CONSERVATION & DEVELOPMENT - ADVERTISING	PUBLIC CHGS-ADVERTISING	101.58.56730.468400	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - CONSERVATION & DEVELOPMENT - ADVERTISING	APPL CONT APPR-ADVERTISING	101.58.56730.493032	.00	.00	.00	100.00%
AccountTypeRevenue			-313.50	-18,500.00	-18,186.50	
Fund101 - GENERAL FUND			99,056.75	448,981.00	349,924.25	
Total:			99,056.75	448,981.00	349,924.25	

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Account Header	Title	Account Number	YTD	Budget	Variance	% Budget
Fund101 - GENERAL FUND						
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	OTHER EMPLOYER CONTRIBUTIONS	101.58.59990.512009	7,483.00	7,483.00	.00	100.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	COST ALLOC- VACANCY/REDUCTION	101.58.59990.513901	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	COST ALLOC-COLA ADJUSTMEN	101.58.59990.513902	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	COST ALLOC-HEALTH / FRINGE A	101.58.59990.513904	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	OTHER PROFESSIONAL SERVICES	101.58.59990.521901	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	CONTRACTUAL PROGRAMS	101.58.59990.521910	11,245.53	125,000.00	113,754.47	8.99%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	BANK SERVICE CHARGES	101.58.59990.583050	2,045.90	2,046.00	.10	99.99%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	BOND GUARANTY RELATED EXPENSES	101.58.59990.583051	22,437.45	105,000.00	82,562.55	21.36%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	HUMAN SERVICES TRANSITION	101.58.59990.583052	80,390.91	80,391.00	.09	99.99%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	CHG ACCOUNTING ASSUMPTION	101.58.59990.583200	83.10	83.00	-.10	100.12%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	OPERATING TRANSFER	101.58.59990.711002	-3,743.20	.00	3,743.20	100.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	RESERVE FOR GEN FUND EXPE	101.58.59990.721010	.00	.00	.00	100.00%
AccountTypeExpenditure			119,942.69	320,003.00	200,060.31	
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	GENERAL PROPERTY TAXES	101.58.59990.411100	-12,967,128.00	-12,967,128.00	.00	100.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	GEN PROP TX CHRGR BACKS	101.58.59990.411101	-265.51	-265.51	.00	100.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	FOREST CROPLAND/MANAGED LAND	101.58.59990.411500	-144,342.80	-115,000.00	29,342.80	125.51%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	COUNTY SALES TAX	101.58.59990.412210	-7,262,593.95	-7,050,000.00	212,593.95	103.01%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	SALES TAX RETAINED BY COUNTY	101.58.59990.412220	-26.86	.00	26.86	100.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	INTEREST ON TAXES	101.58.59990.418800	-334,670.95	-250,000.00	84,670.95	133.86%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	PENALTY ON TAXES	101.58.59990.418900	-167,446.85	-150,000.00	17,446.85	111.63%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	FEDERAL GRANTS-CARES ACT	101.58.59990.433100	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	SHARED REVENUE	101.58.59990.434110	-829,128.92	-661,349.05	167,779.87	125.36%

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Account Header	Title	Account Number	YTD	Budget	Variance	% Budget
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	STATE AID-CONSERVATION AIDS	101.58.59990.435801	-78,860.33	-150,000.00	-71,139.67	52.57%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	PILT-EXEMPT COMPUTERS	101.58.59990.435901	-208,819.50	-25,000.00	183,819.50	835.27%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	PERSONAL PROPERTY AID	101.58.59990.435902	.00	-162,315.16	-162,315.16	0.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	STATE-UNEMPLOYMENT	101.58.59990.436900	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	LOCAL DEPT CHGS-INDIRECT CST	101.58.59990.474110	-137,415.96	-137,416.00	-.04	99.99%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	INTEREST EARNED	101.58.59990.481100	-1,747,171.96	-1,825,000.00	-77,828.04	95.73%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	RENT OF OTHER FACILITIES	101.58.59990.482100	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	SALE OF FIXED ASSETS	101.58.59990.483100	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	SALE OF COUNTY LAND	101.58.59990.483110	-195,832.00	-62,582.00	133,250.00	312.92%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	OPIOID LAWSUIT SETTLEMENT	101.58.59990.484102	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	MISCELLANEOUS REVENUES	101.58.59990.489100	-2,353.14	-2,000.00	353.14	117.65%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	REPAYMENT OF ECON DEVEL L	101.58.59990.489300	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	BOND GUARANTY FEE	101.58.59990.489400	-96,266.67	-65,000.00	31,266.67	148.10%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	APPL CONT APPN-BOND GUARANTY	101.58.59990.493051	.00	-40,000.00	-40,000.00	0.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	APPL CONT APPN-HSC TRANSITION	101.58.59990.493052	.00	-400,000.00	-400,000.00	0.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	FUND BAL APP-GENERAL FUND	101.58.59990.493101	.00	-475,097.49	-475,097.49	0.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	APPL CONT APPN-ONE TIME C	101.58.59990.493801	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	HOLDING-HSC ESCROW TRANSACTION	101.58.59990.494100	-3,207,182.12	.00	3,207,182.12	100.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - GEN OBLIGATION DEBT OFFSETS	REPAYMENT HUMAN SERV CTR LN	101.58.59991.489400	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - GEN OBLIGATION DEBT OFFSETS	REPAYMENT-EC DEVEL LOAN	101.58.59991.489430	.00	.00	.00	100.00%
AccountTypeRevenue			-27,379,505.52	-24,538,153.21	2,841,352.31	
Fund101 - GENERAL FUND			-27,259,562.83	-24,218,150.21	3,041,412.62	
Total:			-27,259,562.83	-24,218,150.21	3,041,412.62	

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Account Header	Title	Account Number	YTD	Budget	Variance	% Budget
Fund101 - GENERAL FUND						
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL POSTAGE	MACY AND EQUIP SVC CONTRACTS	101.58.51460.523203	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL POSTAGE	POSTAGE AND BOX RENT	101.58.51460.531101	78,671.27	78,671.00	-.27	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL POSTAGE	EMPLOYEE AUTO ALLOWANCE	101.58.51460.531302	199.40	199.00	-.40	100.20%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL POSTAGE	MEALS LODGING & MISC TRAV	101.58.51460.531305	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL POSTAGE	RENTS AND LEASES	101.58.51460.531701	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL TELEPHONE	TELEPHONE AND FAX	101.58.51470.522005	46,438.16	46,438.00	-.16	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL DUPLICATING	MACY AND EQUIP SVC CONTRACTS	101.58.51480.523203	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL DUPLICATING	PRINTING AND DUPLICATION	101.58.51480.531102	994.13	994.00	-.13	100.01%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL DUPLICATING	CENTRAL PURCHASING	101.58.51480.531103	622.12	624.00	1.88	99.69%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	SALARIES-PERM EMPLOYEE	101.58.51510.511101	155,455.12	155,455.00	-.12	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	WAGES-PERM EMPLOYEE	101.58.51510.511102	159,811.59	159,812.00	.41	99.99%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	OVERTIME WAGES	101.58.51510.511103	1,388.11	1,388.00	-.11	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	WAGES-PART-TIME EMPLOYEE	101.58.51510.511104	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	WAGES-LIMITED TERM EMPLOYEE	101.58.51510.511105	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	HOLIDAY WORKED PAY	101.58.51510.511205	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	SOCIAL SECURITY	101.58.51510.512001	24,197.89	24,198.00	.11	99.99%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	RETIREMENT-EMPLOYER'S SHARE	101.58.51510.512002	18,021.08	18,021.00	-.08	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	HEALTH/DENTAL INSURANCE	101.58.51510.512004	13,106.78	13,107.00	.22	99.99%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	LIFE INSURANCE	101.58.51510.512005	844.89	845.00	.11	99.98%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	WORKER'S COMPENSATION	101.58.51510.512006	485.80	486.00	.20	99.95%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	INCOME CONTINUATION INS	101.58.51510.512007	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	RETIREE HEALTH INSURANCE	101.58.51510.512017	.00	.00	.00	100.00%

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Account Header	Title	Account Number	YTD	Budget	Variance	% Budget
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	CASH IN LIEU OF HEALTH INS	101.58.51510.512018	3,000.00	3,000.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	ACCOUNTING AND AUDITING	101.58.51510.521301	600.00	600.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	TELEPHONE AND FAX	101.58.51510.522005	533.83	534.00	.17	99.96%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	POSTAGE AND BOX RENT	101.58.51510.531101	878.83	879.00	.17	99.98%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	PRINTING AND DUPLICATION	101.58.51510.531102	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	CENTRAL PURCHASING	101.58.51510.531103	877.20	877.00	-.20	100.02%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	MEMBERSHIP DUES	101.58.51510.531203	275.00	275.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	ADVERTISING	101.58.51510.531204	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	TRAINING/CONFERENCE FEES	101.58.51510.531301	320.00	320.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	EMPLOYEE AUTO ALLOWANCE	101.58.51510.531302	315.00	315.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	MEALS LODGING & MISC TRAVEL	101.58.51510.531305	519.90	520.00	.10	99.98%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - INDEPENDENT AUDIT	ACCOUNTING AND AUDITING	101.58.51511.521301	51,610.00	51,610.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - COST ALLOCATION PLAN	ACCOUNTING AND AUDITING	101.58.51512.521301	4,000.00	4,000.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL PURCHASING	WAGES-PERM EMPLOYEE	101.58.51550.511102	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL PURCHASING	OVERTIME WAGES	101.58.51550.511103	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL PURCHASING	SOCIAL SECURITY	101.58.51550.512001	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL PURCHASING	RETIREMENT-EMPLOYER'S SHARE	101.58.51550.512002	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL PURCHASING	HEALTH/DENTAL INSURANCE	101.58.51550.512004	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL PURCHASING	LIFE INSURANCE	101.58.51550.512005	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL PURCHASING	WORKER'S COMPENSATION	101.58.51550.512006	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL PURCHASING	INCOME CONTINUATION INS	101.58.51550.512007	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL PURCHASING	POSTAGE AND BOX RENT	101.58.51550.531101	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL PURCHASING	PRINTING AND DUPLICATION	101.58.51550.531102	.00	.00	.00	100.00%

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Account Header	Title	Account Number	YTD	Budget	Variance	% Budget
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL PURCHASING	CENTRAL PURCHASING	101.58.51550.531103	.00	24,225.00	24,225.00	0.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL PURCHASING	OTHER SUPPLIES & EXPENSES	101.58.51550.531901	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL PURCHASING	BANK SERVICE CHARGES	101.58.51550.583050	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - SUNDY GENERAL GOVERNMENT	ACCRUED COMPENSATED ABSENCES	101.58.51990.511208	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - SUNDY GENERAL GOVERNMENT	HEALTH/DENTAL INSURANCE	101.58.51990.512004	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - SUNDY GENERAL GOVERNMENT	OTHER SUPPLIES & EXPENSES	101.58.51990.531901	7,646.88	7,647.00	.12	99.99%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - SUNDY GENERAL GOVERNMENT	OTHER INTEREST	101.58.51990.572004	.00	.00	.00	100.00%
AccountTypeExpenditure			570,812.98	595,040.00	24,227.02	
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - COUNTY BOARD	FEDERAL GRANTS- SLFRF	101.58.51110.433600	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL POSTAGE	LOCAL DEPT CHGS-POSTAGE	101.58.51460.474102	-77,230.16	-78,850.00	-1,619.84	97.94%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL POSTAGE	REIMB PRIOR YR EXPENDITURE	101.58.51460.489140	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL TELEPHONE	LOCAL DEPT CHGS-TELEPHONE	101.58.51470.474104	-46,438.28	-70,000.00	-23,561.72	66.34%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL DUPLICATING	PUBLIC CHGS-DUPPLICATION FEES	101.58.51480.461002	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL DUPLICATING	LOCAL DEPT CHGS-PRINTING	101.58.51480.474100	-1,616.25	-14,000.00	-12,383.75	11.54%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	PUBLIC CHGS-FINANCE DEPT FEES	101.58.51510.461021	-5,241.91	.00	5,241.91	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	PUBLIC CHGS-EMPLOYEE FEES	101.58.51510.461900	-594.00	-1,000.00	-406.00	59.40%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL PURCHASING	LOCAL DEPT CHGS-CENTRAL PUR	101.58.51550.474106	.00	-32,000.00	-32,000.00	0.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL PURCHASING	HOLDING-LIFE INSURANCE	101.58.51550.494010	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - SUNDY GENERAL GOVERNMENT	MISCELLANEOUS REVENUES	101.58.51990.489100	-43,764.17	.00	43,764.17	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - SUNDY GENERAL GOVERNMENT	REFUND OF HRA-MERP	101.58.51990.489130	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - SUNDY GENERAL GOVERNMENT	APPL CONT APPR-ACCRUED COMP	101.58.51990.493050	.00	.00	.00	100.00%

End.GLPeriod 1325 AND [Report].FormattedAccountNumber 101.58.51000.000000{-}101.58.51999.999999

Account Header	Title	Account Number	YTD	Budget	Variance	% Budget
GOVERNMENT						
AccountTypeRevenue			-174,884.77	-195,850.00	-20,965.23	
Fund101 - GENERAL FUND			395,928.21	399,190.00	3,261.79	
Total:			395,928.21	399,190.00	3,261.79	

End.GLPeriod 1325 AND [Report].FormattedAccountNumber 101.58.53000.000000{-}101.58.58999.999999

Account Header	Title	Account Number	YTD	Budget	Variance	% Budget
Fund101 - GENERAL FUND						
GENERAL FUND - FINANCE - PUBLIC WORKS - AIRPORT	GRANTS TO INSTITUTIONS	101.58.53510.581201	197,081.00	197,081.00	.00	100.00%
GENERAL FUND - FINANCE - HUMAN SERVICES - ANIMAL SHELTER	LICENSE FEES	101.58.54193.531205	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - HUMAN SERVICES - ANIMAL SHELTER	GRANTS TO INSTITUTIONS	101.58.54193.581201	45,971.35	45,971.00	-.35	100.00%
GENERAL FUND - FINANCE - HUMAN SERVICES - LAKELAND RETIREMENT FOUNDAT	GRANTS TO INSTITUTIONS	101.58.54697.581201	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - CULTURE, EDUCATION & RECREATIO - REGIONAL REFERENCE LIBRARY	GRANTS TO INSTITUTIONS	101.58.55116.581201	7,807.08	7,807.00	-.08	100.00%
GENERAL FUND - FINANCE - CONSERVATION & DEVELOPMENT - ECONOMIC DEVELOPMENT	OTHER PROFESSIONAL SERVICES	101.58.56710.521901	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - CONSERVATION & DEVELOPMENT - ECONOMIC DEVELOPMENT	ADVERTISING	101.58.56710.531204	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - CONSERVATION & DEVELOPMENT - ECONOMIC DEVELOPMENT	GRANTS TO INSTITUTIONS	101.58.56710.581201	146,500.00	146,500.00	.00	100.00%
GENERAL FUND - FINANCE - CONSERVATION & DEVELOPMENT - ADVERTISING	OTHER PROFESSIONAL SERVICES	101.58.56730.521901	76,663.35	100,000.00	23,336.65	76.66%
GENERAL FUND - FINANCE - CONSERVATION & DEVELOPMENT - ADVERTISING	TRAINING/CONFERENCE FEES	101.58.56730.531301	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - CONSERVATION & DEVELOPMENT - ADVERTISING	NON-EMPLOYEE AUTO ALLOWANCE	101.58.56730.531303	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - CONSERVATION & DEVELOPMENT - NORTH CENTRAL REGIONAL PLAN	GRANTS TO INSTITUTIONS	101.58.56910.581201	.00	.00	.00	100.00%
AccountTypeExpenditure			474,022.78	497,359.00	23,336.22	
GENERAL FUND - FINANCE - HUMAN SERVICES - ANIMAL SHELTER	CTY SHARE DOG LICENSES	101.58.54193.442003	-20,713.45	-18,500.00	2,213.45	111.96%
GENERAL FUND - FINANCE - CONSERVATION & DEVELOPMENT - ECONOMIC DEVELOPMENT	PROCEEDS FROM BONDS	101.58.56710.491100	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - CONSERVATION & DEVELOPMENT - ECONOMIC DEVELOPMENT	APPL CONT APPR-ECONOMIC DEVL	101.58.56710.493031	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - CONSERVATION & DEVELOPMENT - ADVERTISING	FEDERAL GRANTS-CARES ACT	101.58.56730.433100	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - CONSERVATION & DEVELOPMENT - ADVERTISING	PUBLIC CHGS-ADVERTISING	101.58.56730.468400	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - CONSERVATION & DEVELOPMENT - ADVERTISING	APPL CONT APPR-ADVERTISING	101.58.56730.493032	.00	.00	.00	100.00%
AccountTypeRevenue			-20,713.45	-18,500.00	2,213.45	
Fund101 - GENERAL FUND			453,309.33	478,859.00	25,549.67	
Total:			453,309.33	478,859.00	25,549.67	

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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	
ANTIGO PUBLIC LIBRARY										
BOARD APPROVED ANTIOGO PUBLIC LIBRARY	7578	01/07/2026	01/01/2026	2026 LIBRARY SUBSIDY	101.26.55112.581201	4,282.61	01/15/2026	437452	4,282.61	
Total ANTIGO PUBLIC LIBRARY:									4,282.61	
ASSOCIATED BANK HSA (EFT)										
2026 JANUARY 9 HSA	2387	01/13/2026	01/09/2026	2026 JANUARY	101.215355	97,484.92	01/14/2026	500288	97,484.92	M
2026 JANUARY 9 HSA	2387	01/19/2026	01/09/2026	2025 JANUARY 9 JENSEN	101.215355	1,175.00	01/30/2026	500297	1,175.00	M
HSA CONTRIBUTION	2387	01/28/2026	01/23/2026	2026 JANUARY 23	101.215355	20,699.24	01/30/2026	500297	20,699.24	M
Total ASSOCIATED BANK HSA (EFT):									119,359.16	
Boston Mutual Life Ins CO (ACH)										
LIFE INS PREMIUM	500436	01/28/2026	01/23/2026	2026 JANUARY 23	101.215420	1,164.26	01/30/2026	10522	1,164.26	
Total Boston Mutual Life Ins CO (ACH):									1,164.26	
BOULDER JUNCTION PUBLIC LIBRARY										
BOARD APPROVED BOULDER JUNCTION	19757	01/07/2026	01/01/2026	2026 LIBRARY SUBSIDY	101.26.55112.581201	34.69	01/15/2026	437459	34.69	
Total BOULDER JUNCTION PUBLIC LIBRARY:									34.69	
CHARTER COMMUNICATIONS										
171433701 - SPECTRUM FIBER INTERNET (FINANCE)	5998	01/12/2026	01/01/2026	171433701010126	101.58.51470.522005	745.00	01/15/2026	437460	745.00	
Total CHARTER COMMUNICATIONS:									745.00	
CRANDON PUBLIC LIBRARY										
BOARD APPROVED CRANDON PUBLIC LIBRARY	7580	01/07/2026	01/01/2026	2026 LIBRARY SUBSIDY	101.26.55112.581201	1,553.24	01/15/2026	437462	1,553.24	
Total CRANDON PUBLIC LIBRARY:									1,553.24	
DEMME MEMORIAL LIBRARY										
BOARD APPROVED THREE LAKES OVER REQUIRED	829	01/07/2026	01/01/2026	2026 LIBRARY SUBSIDY	101.26.55112.581207	52,908.00	01/15/2026	437463	52,908.00	

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Description	Vendor Number	Input Date	Invoice Date	Invoice Number	Invoice GL Account	Invoice Amount	Check Issue Date	Check Number	Check Amount
Total DEMMER MEMORIAL LIBRARY:									52,908.00
Department of Employee Trust Funds									
AMY JEWELL/HUBER CLAIM # 47384193 - MEMBER # 11479733	500552	01/12/2026	01/09/2026	2026 JANUARY 9	101.215800	100.00	01/13/2026	437249	100.00
AMY JEWELL/HUBER CLAIM # 47384193 - MEMBER # 11479733	500552	01/27/2026	01/23/2026	2026 JANUARY 23	101.215800	100.00	01/27/2026	437507	100.00
Total Department of Employee Trust Funds:									200.00
DIVERSIFIED BENEFIT SERVICES INC									
DBS COBRA JANUARY	24171	01/13/2026	01/08/2026	466030	101.215480	303.75	01/29/2026	437682	303.75
Total DIVERSIFIED BENEFIT SERVICES INC:									303.75
EMPOWER (FKA GREAT WEST)(WI DEFF COMP)									
2025 DEC 26 WI DC & ROTH DEDUCTIONS	14390	01/05/2026	12/31/2025	2025 DECEMBER 26	101.215700	15,704.83	01/16/2026	500285	15,704.83 M
2025 DEC 26 WI DC & ROTH DEDUCTIONS	14390	01/08/2026	12/31/2025	2025 DECEMBER 26.2	101.215700	1,413.50	01/16/2026	500285	1,413.50 M
2026 JAN 9 WI DC & ROTH DEDUCTIONS	14390	01/12/2026	01/09/2026	2026 JANUARY 9	101.215700	14,846.79	01/14/2026	500289	14,846.79 M
WI DC & ROTH DEDUCTIONS	14390	01/28/2026	01/23/2026	2025 JANUARY 23	101.215700	35,506.66	01/30/2026	500298	35,506.66 M
Total EMPOWER (FKA GREAT WEST)(WI DEFF COMP):									67,471.78
FOREST CO TREAS									
HSC ESCROW DISBURSEMENT	3761	01/23/2026	12/31/2025	HSC ESCROW DEC 2025	101.58.59990.494100	677.00	01/29/2026	437589	677.00
Total FOREST CO TREAS:									677.00
FRANK B KOLLER MEMORIAL LIBRARY									
BOARD APPROVED FRANK B. KOLLER (MANITOWISH WATERS)	17067	01/07/2026	01/01/2026	2026 LIBRARY SUBSIDY	101.26.55112.581201	335.89	01/15/2026	437465	335.89
Total FRANK B KOLLER MEMORIAL LIBRARY:									335.89
FRONTIER COMMUNICATIONS									
715/369-6245.0	6	01/12/2026	01/01/2026	715-188-0021-041714-7 J	101.58.51470.522005	3,789.47	01/15/2026	437467	3,789.47
Total FRONTIER COMMUNICATIONS:									3,789.47

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INCREDIBLEBANK - RIVER VALLEY										
BENJAMIN E RICH ONEIDA 19-CV-91	500105	01/27/2026	01/23/2026	2026 JANUARY 23	101.215800	1,995.07	01/27/2026	437508	1,995.07	
Total INCREDIBLEBANK - RIVER VALLEY:									1,995.07	
INTERNAL REVENUE SERVICE EFT										
JAN 9, 2026 PAYROLL TAXES	1871	01/12/2026	01/09/2026	2026 JANUARY 9	101.215150	226,567.94	01/14/2026	500290	226,567.94	M
PAYROLL TAXES	1871	01/27/2026	01/23/2026	2026 JANUARY 23	101.215150	289,097.42	01/30/2026	500299	289,097.42	M
Total INTERNAL REVENUE SERVICE EFT:									515,665.36	
MDR LE Consulting Services										
FINANCE DEPARTMENT ASSISTANCE DURING VACANCY	500237	01/13/2026	01/13/2026	16	101.58.51510.521301	750.00	01/15/2026	437471	750.00	
Total MDR LE Consulting Services:									750.00	
MEAD AND HUNT INC										
MEAD & HUNT	29584	01/20/2026	12/31/2025	400476	401.58.57310.521901	3,972.50	01/29/2026	437591	3,972.50	
Total MEAD AND HUNT INC:									3,972.50	
MINOCQUA PUBLIC LIBRARY										
BOARD APPROVED MINOCQUA OVER REQUIREMENT	906	01/07/2026	01/01/2026	2026 LIBRARY SUBSIDY	101.26.55112.581203	167,637.00	01/15/2026	437473	167,637.00	
Total MINOCQUA PUBLIC LIBRARY:									167,637.00	
NATIONWIDE RETIREMENT SOLUTIONS INC EFT										
2026 JANUARY 9 NACO DEF COMP & ROTH	50580	01/12/2026	01/09/2026	2026 JANUARY 9	101.215700	10,835.69	01/14/2026	500291	10,835.69	M
NACO DEF COMP & ROTH	50580	01/28/2026	01/23/2026	2026 JANUARY 23	101.215700	72,540.30	01/30/2026	500300	72,540.30	M
Total NATIONWIDE RETIREMENT SOLUTIONS INC EFT:									83,375.99	
ONEIDA CO DEPUTY SHERIFF ASSOCIATION										
JAN 09 2026 UNION DUES	500434	01/12/2026	01/09/2026	2026 JANUARY 9	101.215800	825.00	01/13/2026	10162	825.00	
Total ONEIDA CO DEPUTY SHERIFF ASSOCIATION:									825.00	

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Description	Vendor Number	Input Date	Invoice Date	Invoice Number	Invoice GL Account	Invoice Amount	Check Issue Date	Check Number	Check Amount
ONEIDA COUNTY DEPT OF HUMAN SERVICES									
ONEIDA CO DEPT OF HUMAN SERVICES	8580	01/08/2026	01/08/2026	1.8.2026	101.242430	5,329.47	01/15/2026	437474	5,329.47
Total ONEIDA COUNTY DEPT OF HUMAN SERVICES:									5,329.47
ONEIDA COUNTY ECONOMIC DEV CORP									
1ST QUARTER GRANT/SUBSIDY APPROVED IN 2026 BUDGET	6240	01/07/2026	01/07/2026	1Q2026	101.58.56710.581201	36,625.00	01/15/2026	437475	36,625.00
Total ONEIDA COUNTY ECONOMIC DEV CORP:									36,625.00
ONEIDA COUNTY HUMANE SOCIETY INC									
1ST QUARTER PAYMENT 2026	719	01/02/2026	01/02/2026	1Q2026	101.58.54193.581201	13,475.00	01/15/2026	437476	13,475.00
Total ONEIDA COUNTY HUMANE SOCIETY INC:									13,475.00
ONEIDA COUNTY TREASURER									
2013 CANCEL TAX CERTIFICATES	142	01/22/2026	01/22/2026	2013 cancel tax certificates	101.58.59990.411100	274.17	01/29/2026	437712	274.17
Total ONEIDA COUNTY TREASURER:									274.17
PITNEY BOWES INC									
PIITNEY BOWES INC. ORDER 1/15/26	370	01/26/2026	01/16/2026	1028814258	101.58.51460.531101	265.59	01/29/2026	437715	265.59
Total PITNEY BOWES INC:									265.59
PITNEY BOWES RESERVE ACCOUNT									
PITNEY BOWES RESERVE ACCOUNT # 35425628	25959	01/05/2026	01/05/2026	01.2026.25959	101.58.51460.531101	10,000.00	01/15/2026	437480	10,000.00
Total PITNEY BOWES RESERVE ACCOUNT:									10,000.00
RHINELANDER DISTRICT LIBRARY									
BOARD APPROVED RHINELANDER OVER REQUIRED	907	01/07/2026	01/01/2026	2026 LIBRARY SUBSIDY	101.26.55112.581202	199,852.00	01/15/2026	437483	199,852.00
Total RHINELANDER DISTRICT LIBRARY:									199,852.00
RHINELANDER/ONEIDA CO AIRPORT COMMISSION									
2023 QUARTER 3 - SUBSIDY PAYMENT	35	01/02/2026	01/01/2026	1Q2026	101.58.53510.581201	49,270.25	01/15/2026	437484	49,270.25

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Total RHINELANDER/ONEIDA CO AIRPORT COMMISSION:									49,270.25
SECURITY BENEFIT (ACH)									
2026 JANAURY 9 VEBA	50059	01/12/2026	01/09/2026	2026 JANUARY 9	101.215390	4,722.31	01/13/2026	10163	4,722.31
VEBA	50059	01/28/2026	01/23/2026	2026 JANUARY 23	101.215390	4,722.31	01/30/2026	10523	4,722.31
Total SECURITY BENEFIT (ACH):									9,444.62
SECURITY BENEFIT RETIRE PLAN (ACH)									
2026 JANUARY 9 457 AND ROTH	500277	01/12/2026	01/09/2026	2026 JANUARY 9	101.215700	3,589.06	01/13/2026	10164	3,589.06
457 AND ROTH	500277	01/28/2026	01/23/2026	2026 JANUARY 23	101.215700	3,563.59	01/30/2026	10524	3,563.59
Total SECURITY BENEFIT RETIRE PLAN (ACH):									7,152.65
STATE OF WI FINES & FORFEITURES EFT									
ST83 FINES, FORFEITURES, ASSESSMENT	2168	01/09/2026	01/09/2026	1.9.2026	101.242390	81,254.84	01/14/2026	500292	81,254.84 M
Total STATE OF WI FINES & FORFEITURES EFT:									81,254.84
TB SCOTT MEMORIAL LIBRARY									
BOARD APPROVED TB SCOTT LIBRARY (MERRILL)	8604	01/07/2026	01/01/2026	2026 LIBRARY SUBSIDY	101.26.55112.581201	1,250.96	01/15/2026	437486	1,250.96
Total TB SCOTT MEMORIAL LIBRARY:									1,250.96
TOMAHAWK PUBLIC LIBRARY									
BOARD APPROVED TOMAHAWK PUBLIC LIBRARY	7579	01/07/2026	01/01/2026	2026 LIBRARY SUBSIDY	101.26.55112.581201	44,584.39	01/15/2026	437487	44,584.39
Total TOMAHAWK PUBLIC LIBRARY:									44,584.39
TOWN OF CASSIAN									
2025 STUMPAGE SEVERANCE	629	01/26/2026	12/31/2025	2025.SEV.CASSIAN	101.244610	7,970.75	01/29/2026	437603	7,970.75
Total TOWN OF CASSIAN:									7,970.75
TOWN OF CRESCENT									
2025 SEVERANCE	29371	01/26/2026	12/31/2025	2025.SEV.CRESCENT	101.244600	29.00	01/29/2026	437604	29.00

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Total TOWN OF CRESCENT:									29.00
TOWN OF ENTERPRISE									
2025 ROAD SEVERANCE	631	01/26/2026	12/31/2025	2025.SEV.ENTERPRISE	101.244610	26,076.62	01/29/2026	437605	26,076.62
Total TOWN OF ENTERPRISE:									26,076.62
TOWN OF LAKE TOMAHAWK									
2025 ROAD SEVERANCE	632	01/26/2026	12/31/2025	2025.SEV.LAKE TOM	101.244610	2,978.08	01/29/2026	437606	2,978.08
Total TOWN OF LAKE TOMAHAWK:									2,978.08
TOWN OF LITTLE RICE									
2025 ROAD SEVERANCE	633	01/26/2026	12/31/2025	2025.SEV.LITTLE RICE	101.244610	18,881.64	01/29/2026	437607	18,881.64
Total TOWN OF LITTLE RICE:									18,881.64
TOWN OF LYNNE									
2025 ROAD SEVERANCE	634	01/26/2026	12/31/2025	2025.SEV.LYNNE	101.244610	55,125.61	01/29/2026	437608	55,125.61
Total TOWN OF LYNNE:									55,125.61
TOWN OF NOKOMIS									
2025 TIMBER SEVERANCE	635	01/26/2026	12/31/2025	2025.SEV.NOKOMIS	101.244600	1,462.76	01/29/2026	437609	1,462.76
Total TOWN OF NOKOMIS:									1,462.76
TOWN OF PELICAN									
2025 TIMBER SEVERANCE	636	01/26/2026	12/31/2025	2025.SEV.PELICAN	101.244600	198.95	01/29/2026	437610	198.95
Total TOWN OF PELICAN:									198.95
TOWN OF WOODBORO									
2025 ROAD SEVERANCE	29372	01/26/2026	12/31/2025	2025.SEV.WOODBORO	101.244610	13,595.54	01/29/2026	437611	13,595.54
Total TOWN OF WOODBORO:									13,595.54

M = Manual Check, V = Void Check

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ONEIDA COUNTY

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Description	Vendor Number	Input Date	Invoice Date	Invoice Number	Invoice GL Account	Invoice Amount	Check Issue Date	Check Number	Check Amount	
TREASURER, STATE OF WI EFT										
QUARTERLY REPORT OF PROBATE & VITAL RECORDS FEES	18791	01/09/2026	01/09/2026	1.9.2026	101.242916	14,417.91	01/14/2026	500293	14,417.91	M
Total TREASURER, STATE OF WI EFT:									14,417.91	
TWEETGAROT MECHANICAL INC										
FE HGR HEATERS	28637	01/20/2026	12/31/2025	176872	401.58.57310.699109	12,485.00	01/29/2026	437612	12,485.00	
Total TWEETGAROT MECHANICAL INC:									12,485.00	
UNITED MAILING SERVICES INC										
UMS 12/1/25 - 12/31/25	22928	01/05/2026	12/31/2025	229876	101.58.51460.531101	327.07	01/15/2026	437417	327.07	
Total UNITED MAILING SERVICES INC:									327.07	
UNITED PARCEL SVC INC										
UPS 1/24/26	743	01/26/2026	01/24/2026	0000Y9J807046	101.58.51460.531101	85.50	01/29/2026	437731	85.50	
Total UNITED PARCEL SVC INC:									85.50	
WALTER E OLSON MEMORIAL LIBRARY										
BOARD APPROVED WALTER E OLSON (EAGLE RIVER)	13696	01/07/2026	01/01/2026	2026 LIBRARY SUBSIDY	101.26.55112.581201	9,449.84	01/15/2026	437495	9,449.84	
Total WALTER E OLSON MEMORIAL LIBRARY:									9,449.84	
WI DEPT OF ADMIN										
THE WI LAND PROGRAM	7283	01/05/2026	12/31/2025	1.5.2026	101.242920	6,601.00	01/15/2026	437430	6,601.00	
Total WI DEPT OF ADMIN:									6,601.00	
WI DEPT OF EMPLOYEE TRUST EFT										
WRS ADJUSTMENT	1938	01/13/2026	12/31/2025	2025 DECEMBER	101.58.51510.512002	307,639.58	01/16/2026	500286	307,639.58	M
Total WI DEPT OF EMPLOYEE TRUST EFT:									307,639.58	
WI DEPT OF REVENUE EFT										
4TH QUARTER SALES TAX DISCOUNT	8014	01/13/2026	12/31/2025	4Q2025 SALES TAX	101.58.59990.412220	3,607.96	01/16/2026	500287	3,607.96	M
WI BUSINESS TAX REGISTRATION RENEWAL	8014	01/02/2026	01/02/2026	1.2.2025	101.215120	10.00	01/14/2026	500294	10.00	M

M = Manual Check, V = Void Check

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Check Issue Dates: 1/1/2026 - 1/31/2026

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Description	Vendor Number	Input Date	Invoice Date	Invoice Number	Invoice GL Account	Invoice Amount	Check Issue Date	Check Number	Check Amount	
Total WI DEPT OF REVENUE EFT:									3,617.96	
WI DEPT OF REVENUE STATE W/H EFT										
SWT JAN 1 TO 15 2026	1916	01/12/2026	01/09/2026	2026 JANUARY 9	101.215130	39,714.28	01/14/2026	500295	39,714.28	M
JAN 15 - 31 2026	1916	01/27/2026	01/23/2026	2026 JANUARY 23	101.215130	47,379.09	01/30/2026	500301	47,379.09	M
Total WI DEPT OF REVENUE STATE W/H EFT:									87,093.37	
WI DEPT REV REAL EST TRANS FEE EFT										
REAL ESTATE TRANSFER FEES	10794	01/07/2026	01/07/2026	1.7.2026	101.242140	157,021.30	01/14/2026	500296	157,021.30	M
Total WI DEPT REV REAL EST TRANS FEE EFT:									157,021.30	
WI SCTF										
RICH, BENJAMIN 387847121	500437	01/12/2026	01/09/2026	2026 JANUARY 9	101.215800	1,657.98	01/13/2026	437250	1,657.98	
RICH, BENJAMIN 387847121	500437	01/27/2026	01/23/2026	2026 JANUARY 23	101.215800	1,657.98	01/27/2026	437509	1,657.98	
Total WI SCTF:									3,315.96	
WPPA SHERIFFS UNION (ACH)										
01/09/2026 PAYROLL UNION DUES	500433	01/12/2026	01/09/2026	2026 JANUARY 9	101.215800	1,749.00	01/13/2026	10166	1,749.00	
Total WPPA SHERIFFS UNION (ACH):									1,749.00	
YMCA OF THE NORTHWOODS										
JANUARY 2026 MEMBERSHIP DUES	8109	01/27/2026	01/23/2026	2026 JANUARY 23	101.215800	1,639.00	01/27/2026	437510	1,639.00	
Total YMCA OF THE NORTHWOODS:									1,639.00	
Grand Totals:									2,217,586.15	

Summary by General Ledger Account Number

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GL Account	Debit	Credit	Proof
101.211100	26.87	2,201,155.52-	2,201,128.65-
101.215110	260,436.28	.00	260,436.28
101.215120	194,330.20	.00	194,330.20
101.215130	87,093.37	.00	87,093.37
101.215150	60,908.88	.00	60,908.88
101.215210	307,639.59	.00	307,639.59
101.215355	119,359.16	.00	119,359.16
101.215390	9,444.62	.00	9,444.62
101.215420	1,164.26	.00	1,164.26
101.215480	303.75	.00	303.75
101.215700	158,000.42	.00	158,000.42
101.215800	9,724.03	.00	9,724.03
101.242130	3,634.82	.00	3,634.82
101.242140	157,021.30	.00	157,021.30
101.242320	7,746.91	.00	7,746.91
101.242390	81,254.84	.00	81,254.84
101.242430	5,329.47	.00	5,329.47
101.242910	1,372.00	.00	1,372.00
101.242912	1,568.00	.00	1,568.00
101.242914	1,248.00	.00	1,248.00
101.242916	2,483.00	.00	2,483.00
101.242920	6,601.00	.00	6,601.00
101.244600	105,265.79	.00	105,265.79
101.244610	21,053.16	.00	21,053.16
101.26.55112.581201	61,491.62	.00	61,491.62
101.26.55112.581202	199,852.00	.00	199,852.00
101.26.55112.581203	167,637.00	.00	167,637.00
101.26.55112.581207	52,908.00	.00	52,908.00
101.58.51460.531101	10,678.16	.00	10,678.16
101.58.51470.522005	4,534.47	.00	4,534.47
101.58.51510.512002	.00	.01-	.01-
101.58.51510.521301	750.00	.00	750.00
101.58.53510.581201	49,270.25	.00	49,270.25
101.58.54193.581201	13,475.00	.00	13,475.00
101.58.56710.581201	36,625.00	.00	36,625.00
101.58.59990.411100	274.17	.00	274.17
101.58.59990.412220	.00	26.86-	26.86-
101.58.59990.494100	677.00	.00	677.00
401.211100	.00	16,457.50-	16,457.50-
401.58.57310.521901	3,972.50	.00	3,972.50

M = Manual Check, V = Void Check

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GL Account	Debit	Credit	Proof
401.58.57310.699109	12,485.00	.00	12,485.00
Grand Totals:	2,217,639.89	2,217,639.89-	.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 1325 AND [Report].FormattedAccountNumber 101.58.59990.000000{-}101.58.59999.999999

Account Header	Title	Account Number	YTD	Budget	Variance	% Budget
Fund101 - GENERAL FUND						
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	OTHER EMPLOYER CONTRIBUTIONS	101.58.59990.512009	7,483.00	7,483.00	.00	100.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	COST ALLOC-VACANCY/REDUCTION	101.58.59990.513901	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	COST ALLOC-COLA ADJUSTMEN	101.58.59990.513902	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	COST ALLOC-HEALTH / FRINGE A	101.58.59990.513904	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	OTHER PROFESSIONAL SERVICES	101.58.59990.521901	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	CONTRACTUAL PROGRAMS	101.58.59990.521910	11,245.53	125,000.00	113,754.47	8.99%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	BANK SERVICE CHARGES	101.58.59990.583050	2,045.90	2,046.00	.10	99.99%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	BOND GUARANTY RELATED EXPENSES	101.58.59990.583051	22,437.45	105,000.00	82,562.55	21.36%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	HUMAN SERVICES TRANSITION	101.58.59990.583052	80,390.91	80,391.00	.09	99.99%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	CHG ACCOUNTING ASSUMPTION	101.58.59990.583200	83.10	83.00	-.10	100.12%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	OPERATING TRANSFER	101.58.59990.711002	-3,743.20	.00	3,743.20	100.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	RESERVE FOR GEN FUND EXPE	101.58.59990.721010	.00	.00	.00	100.00%
AccountTypeExpenditure			119,942.69	320,003.00	200,060.31	
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	GENERAL PROPERTY TAXES	101.58.59990.411100	-12,967,128.00	-12,967,128.00	.00	100.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	GEN PROP TX CHRGR BACKS	101.58.59990.411101	-265.51	-265.51	.00	100.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	FOREST CROPLAND/MANAGED LAND	101.58.59990.411500	-144,342.80	-115,000.00	29,342.80	125.51%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	COUNTY SALES TAX	101.58.59990.412210	-7,262,593.95	-7,050,000.00	212,593.95	103.01%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	SALES TAX RETAINED BY COUNTY	101.58.59990.412220	-26.86	.00	26.86	100.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	INTEREST ON TAXES	101.58.59990.418800	-334,670.95	-250,000.00	84,670.95	133.86%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	PENALTY ON TAXES	101.58.59990.418900	-167,446.85	-150,000.00	17,446.85	111.63%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	FEDERAL GRANTS-CARES ACT	101.58.59990.433100	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	SHARED REVENUE	101.58.59990.434110	-829,128.92	-661,349.05	167,779.87	125.36%

End.GLPeriod 1325 AND [Report].FormattedAccountNumber 101.58.59990.000000{-}101.58.59999.999999

Account Header	Title	Account Number	YTD	Budget	Variance	% Budget
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	STATE AID-CONSERVATION AIDS	101.58.59990.435801	-78,860.33	-150,000.00	-71,139.67	52.57%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	PILT-EXEMPT COMPUTERS	101.58.59990.435901	-208,819.50	-25,000.00	183,819.50	835.27%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	PERSONAL PROPERTY AID	101.58.59990.435902	.00	-162,315.16	-162,315.16	0.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	STATE-UNEMPLOYMENT	101.58.59990.436900	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	LOCAL DEPT CHGS-INDIRECT CST	101.58.59990.474110	-137,415.96	-137,416.00	-.04	99.99%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	INTEREST EARNED	101.58.59990.481100	-1,747,171.96	-1,825,000.00	-77,828.04	95.73%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	RENT OF OTHER FACILITIES	101.58.59990.482100	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	SALE OF FIXED ASSETS	101.58.59990.483100	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	SALE OF COUNTY LAND	101.58.59990.483110	-195,832.00	-62,582.00	133,250.00	312.92%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	OPIOID LAWSUIT SETTLEMENT	101.58.59990.484102	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	MISCELLANEOUS REVENUES	101.58.59990.489100	-2,353.14	-2,000.00	353.14	117.65%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	REPAYMENT OF ECON DEVEL L	101.58.59990.489300	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	BOND GUARANTY FEE	101.58.59990.489400	-96,266.67	-65,000.00	31,266.67	148.10%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	APPL CONT APPN-BOND GUARANTY	101.58.59990.493051	.00	-40,000.00	-40,000.00	0.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	APPL CONT APPN-HSC TRANSITION	101.58.59990.493052	.00	-400,000.00	-400,000.00	0.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	FUND BAL APP-GENERAL FUND	101.58.59990.493101	.00	-475,097.49	-475,097.49	0.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	APPL CONT APPN-ONE TIME C	101.58.59990.493801	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	HOLDING-HSC ESCROW TRANSACTION	101.58.59990.494100	-3,207,182.12	.00	3,207,182.12	100.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - GEN OBLIGATION DEBT OFFSETS	REPAYMENT HUMAN SERV CTR LN	101.58.59991.489400	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - GEN OBLIGATION DEBT OFFSETS	REPAYMENT-EC DEVEL LOAN	101.58.59991.489430	.00	.00	.00	100.00%
AccountTypeRevenue			-27,379,505.52	-24,538,153.21	2,841,352.31	
Fund101 - GENERAL FUND			-27,259,562.83	-24,218,150.21	3,041,412.62	
Total:			-27,259,562.83	-24,218,150.21	3,041,412.62	

End.GLPeriod 1325 AND [Report].FormattedAccountNumber 101.58.51000.000000{-}101.58.51999.999999

Account Header	Title	Account Number	YTD	Budget	Variance	% Budget
Fund101 - GENERAL FUND						
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL POSTAGE	MACY AND EQUIP SVC CONTRACTS	101.58.51460.523203	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL POSTAGE	POSTAGE AND BOX RENT	101.58.51460.531101	78,671.27	78,671.00	-.27	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL POSTAGE	EMPLOYEE AUTO ALLOWANCE	101.58.51460.531302	199.40	199.00	-.40	100.20%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL POSTAGE	MEALS LODGING & MISC TRAV	101.58.51460.531305	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL POSTAGE	RENTS AND LEASES	101.58.51460.531701	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL TELEPHONE	TELEPHONE AND FAX	101.58.51470.522005	46,438.16	46,438.00	-.16	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL DUPLICATING	MACY AND EQUIP SVC CONTRACTS	101.58.51480.523203	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL DUPLICATING	PRINTING AND DUPLICATION	101.58.51480.531102	994.13	994.00	-.13	100.01%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL DUPLICATING	CENTRAL PURCHASING	101.58.51480.531103	622.12	624.00	1.88	99.69%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	SALARIES-PERM EMPLOYEE	101.58.51510.511101	155,455.12	155,455.00	-.12	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	WAGES-PERM EMPLOYEE	101.58.51510.511102	159,811.59	159,812.00	.41	99.99%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	OVERTIME WAGES	101.58.51510.511103	1,388.11	1,388.00	-.11	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	WAGES-PART-TIME EMPLOYEE	101.58.51510.511104	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	WAGES-LIMITED TERM EMPLOYEE	101.58.51510.511105	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	HOLIDAY WORKED PAY	101.58.51510.511205	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	SOCIAL SECURITY	101.58.51510.512001	24,197.89	24,198.00	.11	99.99%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	RETIREMENT-EMPLOYER'S SHARE	101.58.51510.512002	18,021.08	18,021.00	-.08	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	HEALTH/DENTAL INSURANCE	101.58.51510.512004	13,106.78	13,107.00	.22	99.99%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	LIFE INSURANCE	101.58.51510.512005	844.89	845.00	.11	99.98%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	WORKER'S COMPENSATION	101.58.51510.512006	485.80	486.00	.20	99.95%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	INCOME CONTINUATION INS	101.58.51510.512007	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	RETIREE HEALTH INSURANCE	101.58.51510.512017	.00	.00	.00	100.00%

End.GLPeriod 1325 AND [Report].FormattedAccountNumber 101.58.51000.000000{-}101.58.51999.999999

Account Header	Title	Account Number	YTD	Budget	Variance	% Budget
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	CASH IN LIEU OF HEALTH INS	101.58.51510.512018	3,000.00	3,000.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	ACCOUNTING AND AUDITING	101.58.51510.521301	600.00	600.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	TELEPHONE AND FAX	101.58.51510.522005	533.83	534.00	.17	99.96%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	POSTAGE AND BOX RENT	101.58.51510.531101	878.83	879.00	.17	99.98%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	PRINTING AND DUPLICATION	101.58.51510.531102	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	CENTRAL PURCHASING	101.58.51510.531103	877.20	877.00	-.20	100.02%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	MEMBERSHIP DUES	101.58.51510.531203	275.00	275.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	ADVERTISING	101.58.51510.531204	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	TRAINING/CONFERENCE FEES	101.58.51510.531301	320.00	320.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	EMPLOYEE AUTO ALLOWANCE	101.58.51510.531302	315.00	315.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	MEALS LODGING & MISC TRAVEL	101.58.51510.531305	519.90	520.00	.10	99.98%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - INDEPENDENT AUDIT	ACCOUNTING AND AUDITING	101.58.51511.521301	51,610.00	51,610.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - COST ALLOCATION PLAN	ACCOUNTING AND AUDITING	101.58.51512.521301	4,000.00	4,000.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL PURCHASING	WAGES-PERM EMPLOYEE	101.58.51550.511102	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL PURCHASING	OVERTIME WAGES	101.58.51550.511103	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL PURCHASING	SOCIAL SECURITY	101.58.51550.512001	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL PURCHASING	RETIREMENT-EMPLOYER'S SHARE	101.58.51550.512002	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL PURCHASING	HEALTH/DENTAL INSURANCE	101.58.51550.512004	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL PURCHASING	LIFE INSURANCE	101.58.51550.512005	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL PURCHASING	WORKER'S COMPENSATION	101.58.51550.512006	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL PURCHASING	INCOME CONTINUATION INS	101.58.51550.512007	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL PURCHASING	POSTAGE AND BOX RENT	101.58.51550.531101	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL PURCHASING	PRINTING AND DUPLICATION	101.58.51550.531102	.00	.00	.00	100.00%

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Account Header	Title	Account Number	YTD	Budget	Variance	% Budget
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL PURCHASING	CENTRAL PURCHASING	101.58.51550.531103	.00	24,225.00	24,225.00	0.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL PURCHASING	OTHER SUPPLIES & EXPENSES	101.58.51550.531901	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL PURCHASING	BANK SERVICE CHARGES	101.58.51550.583050	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - SUNDY GENERAL GOVERNMENT	ACCRUED COMPENSATED ABSENCES	101.58.51990.511208	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - SUNDY GENERAL GOVERNMENT	HEALTH/DENTAL INSURANCE	101.58.51990.512004	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - SUNDY GENERAL GOVERNMENT	OTHER SUPPLIES & EXPENSES	101.58.51990.531901	7,646.88	7,647.00	.12	99.99%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - SUNDY GENERAL GOVERNMENT	OTHER INTEREST	101.58.51990.572004	.00	.00	.00	100.00%
AccountTypeExpenditure			570,812.98	595,040.00	24,227.02	
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - COUNTY BOARD	FEDERAL GRANTS- SLFRF	101.58.51110.433600	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL POSTAGE	LOCAL DEPT CHGS-POSTAGE	101.58.51460.474102	-77,230.16	-78,850.00	-1,619.84	97.94%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL POSTAGE	REIMB PRIOR YR EXPENDITURE	101.58.51460.489140	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL TELEPHONE	LOCAL DEPT CHGS-TELEPHONE	101.58.51470.474104	-46,438.28	-70,000.00	-23,561.72	66.34%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL DUPLICATING	PUBLIC CHGS-DUPPLICATION FEES	101.58.51480.461002	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL DUPLICATING	LOCAL DEPT CHGS-PRINTING	101.58.51480.474100	-1,616.25	-14,000.00	-12,383.75	11.54%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	PUBLIC CHGS-FINANCE DEPT FEES	101.58.51510.461021	-5,241.91	.00	5,241.91	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	PUBLIC CHGS-EMPLOYEE FEES	101.58.51510.461900	-594.00	-1,000.00	-406.00	59.40%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL PURCHASING	LOCAL DEPT CHGS-CENTRAL PUR	101.58.51550.474106	.00	-32,000.00	-32,000.00	0.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL PURCHASING	HOLDING-LIFE INSURANCE	101.58.51550.494010	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - SUNDY GENERAL GOVERNMENT	MISCELLANEOUS REVENUES	101.58.51990.489100	-43,764.17	.00	43,764.17	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - SUNDY GENERAL GOVERNMENT	REFUND OF HRA-MERP	101.58.51990.489130	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - SUNDY GENERAL GOVERNMENT	APPL CONT APPR-ACCRUED COMP	101.58.51990.493050	.00	.00	.00	100.00%

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Account Header	Title	Account Number	YTD	Budget	Variance	% Budget
GOVERNMENT						
AccountTypeRevenue			-174,884.77	-195,850.00	-20,965.23	
Fund101 - GENERAL FUND			395,928.21	399,190.00	3,261.79	
Total:			395,928.21	399,190.00	3,261.79	

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Account Header	Title	Account Number	YTD	Budget	Variance	% Budget
Fund101 - GENERAL FUND						
GENERAL FUND - FINANCE - PUBLIC WORKS - AIRPORT	GRANTS TO INSTITUTIONS	101.58.53510.581201	197,081.00	197,081.00	.00	100.00%
GENERAL FUND - FINANCE - HUMAN SERVICES - ANIMAL SHELTER	LICENSE FEES	101.58.54193.531205	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - HUMAN SERVICES - ANIMAL SHELTER	GRANTS TO INSTITUTIONS	101.58.54193.581201	45,971.35	45,971.00	-.35	100.00%
GENERAL FUND - FINANCE - HUMAN SERVICES - LAKELAND RETIREMENT FOUNDAT	GRANTS TO INSTITUTIONS	101.58.54697.581201	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - CULTURE, EDUCATION & RECREATIO - REGIONAL REFERENCE LIBRARY	GRANTS TO INSTITUTIONS	101.58.55116.581201	7,807.08	7,807.00	-.08	100.00%
GENERAL FUND - FINANCE - CONSERVATION & DEVELOPMENT - ECONOMIC DEVELOPMENT	OTHER PROFESSIONAL SERVICES	101.58.56710.521901	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - CONSERVATION & DEVELOPMENT - ECONOMIC DEVELOPMENT	ADVERTISING	101.58.56710.531204	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - CONSERVATION & DEVELOPMENT - ECONOMIC DEVELOPMENT	GRANTS TO INSTITUTIONS	101.58.56710.581201	146,500.00	146,500.00	.00	100.00%
GENERAL FUND - FINANCE - CONSERVATION & DEVELOPMENT - ADVERTISING	OTHER PROFESSIONAL SERVICES	101.58.56730.521901	76,663.35	100,000.00	23,336.65	76.66%
GENERAL FUND - FINANCE - CONSERVATION & DEVELOPMENT - ADVERTISING	TRAINING/CONFERENCE FEES	101.58.56730.531301	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - CONSERVATION & DEVELOPMENT - ADVERTISING	NON-EMPLOYEE AUTO ALLOWANCE	101.58.56730.531303	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - CONSERVATION & DEVELOPMENT - NORTH CENTRAL REGIONAL PLAN	GRANTS TO INSTITUTIONS	101.58.56910.581201	.00	.00	.00	100.00%
AccountTypeExpenditure			474,022.78	497,359.00	23,336.22	
GENERAL FUND - FINANCE - HUMAN SERVICES - ANIMAL SHELTER	CTY SHARE DOG LICENSES	101.58.54193.442003	-20,713.45	-18,500.00	2,213.45	111.96%
GENERAL FUND - FINANCE - CONSERVATION & DEVELOPMENT - ECONOMIC DEVELOPMENT	PROCEEDS FROM BONDS	101.58.56710.491100	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - CONSERVATION & DEVELOPMENT - ECONOMIC DEVELOPMENT	APPL CONT APPR-ECONOMIC DEVL	101.58.56710.493031	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - CONSERVATION & DEVELOPMENT - ADVERTISING	FEDERAL GRANTS-CARES ACT	101.58.56730.433100	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - CONSERVATION & DEVELOPMENT - ADVERTISING	PUBLIC CHGS-ADVERTISING	101.58.56730.468400	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - CONSERVATION & DEVELOPMENT - ADVERTISING	APPL CONT APPR-ADVERTISING	101.58.56730.493032	.00	.00	.00	100.00%
AccountTypeRevenue			-20,713.45	-18,500.00	2,213.45	
Fund101 - GENERAL FUND			453,309.33	478,859.00	25,549.67	
Total:			453,309.33	478,859.00	25,549.67	

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Account Header	Title	Account Number	YTD	Budget	Variance	% Budget
Fund101 - GENERAL FUND						
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	OTHER EMPLOYER CONTRIBUTIONS	101.58.59990.512009	2,244.00	.00	-2,244.00	100.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	COST ALLOC-VACANCY/REDUCTION	101.58.59990.513901	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	COST ALLOC-COLA ADJUSTMEN	101.58.59990.513902	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	COST ALLOC-HEALTH / FRINGE A	101.58.59990.513904	.00	194,248.00	194,248.00	0.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	OTHER PROFESSIONAL SERVICES	101.58.59990.521901	.00	99,700.00	99,700.00	0.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	CONTRACTUAL PROGRAMS	101.58.59990.521910	.00	109,497.00	109,497.00	0.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	BANK SERVICE CHARGES	101.58.59990.583050	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	BOND GUARANTY RELATED EXPENSES	101.58.59990.583051	.00	96,000.00	96,000.00	0.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	HUMAN SERVICES TRANSITION	101.58.59990.583052	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	CHG ACCOUNTING ASSUMPTION	101.58.59990.583200	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	OPERATING TRANSFER	101.58.59990.711002	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	RESERVE FOR GEN FUND EXPE	101.58.59990.721010	.00	.00	.00	100.00%
AccountTypeExpenditure			2,244.00	499,445.00	497,201.00	
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	GENERAL PROPERTY TAXES	101.58.59990.411100	274.17	-13,486,518.00	-13,486,792.17	0.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	GEN PROP TX CHRGR BACKS	101.58.59990.411101	.00	-535.00	-535.00	0.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	FOREST CROPLAND/MANAGED LAND	101.58.59990.411500	-2,348.48	-126,000.00	-123,651.52	1.86%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	COUNTY SALES TAX	101.58.59990.412210	-583,011.26	-7,305,000.00	-6,721,988.74	7.98%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	SALES TAX RETAINED BY COUNTY	101.58.59990.412220	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	INTEREST ON TAXES	101.58.59990.418800	-14,188.32	-250,000.00	-235,811.68	5.67%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	PENALTY ON TAXES	101.58.59990.418900	-7,094.20	-125,000.00	-117,905.80	5.67%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	FEDERAL GRANTS-CARES ACT	101.58.59990.433100	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	SHARED REVENUE	101.58.59990.434110	.00	-678,100.00	-678,100.00	0.00%

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Account Header	Title	Account Number	YTD	Budget	Variance	% Budget
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	STATE AID-CONSERVATION AIDS	101.58.59990.435801	.00	-187,000.00	-187,000.00	0.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	PILT-EXEMPT COMPUTERS	101.58.59990.435901	.00	-20,000.00	-20,000.00	0.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	PERSONAL PROPERTY AID	101.58.59990.435902	.00	-74,000.00	-74,000.00	0.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	STATE-UNEMPLOYMENT	101.58.59990.436900	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	LOCAL DEPT CHGS-INDIRECT CST	101.58.59990.474110	-23,000.00	-276,000.00	-253,000.00	8.33%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	INTEREST EARNED	101.58.59990.481100	-14,240.89	-2,050,000.00	-2,035,759.11	0.69%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	RENT OF OTHER FACILITIES	101.58.59990.482100	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	SALE OF FIXED ASSETS	101.58.59990.483100	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	SALE OF COUNTY LAND	101.58.59990.483110	-4,775.00	.00	4,775.00	100.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	OPIOID LAWSUIT SETTLEMENT	101.58.59990.484102	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	MISCELLANEOUS REVENUES	101.58.59990.489100	-90.64	.00	90.64	100.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	REPAYMENT OF ECON DEVEL L	101.58.59990.489300	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	BOND GUARANTY FEE	101.58.59990.489400	.00	-96,000.00	-96,000.00	0.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	APPL CONT APPN-BOND GUARANTY	101.58.59990.493051	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	APPL CONT APPN-HSC TRANSITION	101.58.59990.493052	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	FUND BAL APP-GENERAL FUND	101.58.59990.493101	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	APPL CONT APPN-ONE TIME C	101.58.59990.493801	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - RESERVE FOR CONTINGENCY	HOLDING-HSC ESCROW TRANSACTION	101.58.59990.494100	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - GEN OBLIGATION DEBT OFFSETS	REPAYMENT HUMAN SERV CTR LN	101.58.59991.489400	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - TRANSFERS & CONTINGENCIES - GEN OBLIGATION DEBT OFFSETS	REPAYMENT-EC DEVEL LOAN	101.58.59991.489430	.00	.00	.00	100.00%
AccountTypeRevenue			-648,474.62	-24,674,153.00	-24,025,678.38	
Fund101 - GENERAL FUND			-646,230.62	-24,174,708.00	-23,528,477.38	
Total:			-646,230.62	-24,174,708.00	-23,528,477.38	

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Account Header	Title	Account Number	YTD	Budget	Variance	% Budget
Fund101 - GENERAL FUND						
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL POSTAGE	MACY AND EQUIP SVC CONTRACTS	101.58.51460.523203	.00	2,200.00	2,200.00	0.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL POSTAGE	POSTAGE AND BOX RENT	101.58.51460.531101	10,351.09	70,100.00	59,748.91	14.76%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL POSTAGE	EMPLOYEE AUTO ALLOWANCE	101.58.51460.531302	.00	200.00	200.00	0.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL POSTAGE	MEALS LODGING & MISC TRAV	101.58.51460.531305	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL POSTAGE	RENTS AND LEASES	101.58.51460.531701	.00	7,500.00	7,500.00	0.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL TELEPHONE	TELEPHONE AND FAX	101.58.51470.522005	4,534.47	72,000.00	67,465.53	6.29%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL DUPLICATING	MACY AND EQUIP SVC CONTRACTS	101.58.51480.523203	.00	2,500.00	2,500.00	0.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL DUPLICATING	PRINTING AND DUPLICATION	101.58.51480.531102	.00	1,000.00	1,000.00	0.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL DUPLICATING	CENTRAL PURCHASING	101.58.51480.531103	.00	11,500.00	11,500.00	0.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	SALARIES-PERM EMPLOYEE	101.58.51510.511101	6,433.65	141,400.00	134,966.35	4.54%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	WAGES-PERM EMPLOYEE	101.58.51510.511102	2,752.00	60,000.00	57,248.00	4.58%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	OVERTIME WAGES	101.58.51510.511103	5.61	1,500.00	1,494.39	0.37%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	WAGES-PART-TIME EMPLOYEE	101.58.51510.511104	.00	41,000.00	41,000.00	0.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	WAGES-LIMITED TERM EMPLOYEE	101.58.51510.511105	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	HOLIDAY WORKED PAY	101.58.51510.511205	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	SOCIAL SECURITY	101.58.51510.512001	700.76	18,000.00	17,299.24	3.89%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	RETIREMENT-EMPLOYER'S SHARE	101.58.51510.512002	667.18	15,500.00	14,832.82	4.30%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	HEALTH/DENTAL INSURANCE	101.58.51510.512004	.00	12,500.00	12,500.00	0.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	LIFE INSURANCE	101.58.51510.512005	40.54	1,000.00	959.46	4.05%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	WORKER'S COMPENSATION	101.58.51510.512006	14.84	400.00	385.16	3.71%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	INCOME CONTINUATION INS	101.58.51510.512007	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	RETIREE HEALTH INSURANCE	101.58.51510.512017	.00	.00	.00	100.00%

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Account Header	Title	Account Number	YTD	Budget	Variance	% Budget
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	CASH IN LIEU OF HEALTH INS	101.58.51510.512018	250.00	3,000.00	2,750.00	8.33%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	ACCOUNTING AND AUDITING	101.58.51510.521301	750.00	.00	-750.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	TELEPHONE AND FAX	101.58.51510.522005	.00	800.00	800.00	0.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	POSTAGE AND BOX RENT	101.58.51510.531101	123.22	800.00	676.78	15.40%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	PRINTING AND DUPLICATION	101.58.51510.531102	.00	100.00	100.00	0.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	CENTRAL PURCHASING	101.58.51510.531103	.00	800.00	800.00	0.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	MEMBERSHIP DUES	101.58.51510.531203	.00	750.00	750.00	0.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	ADVERTISING	101.58.51510.531204	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	TRAINING/CONFERENCE FEES	101.58.51510.531301	.00	4,000.00	4,000.00	0.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	EMPLOYEE AUTO ALLOWANCE	101.58.51510.531302	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	MEALS LODGING & MISC TRAVEL	101.58.51510.531305	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - INDEPENDENT AUDIT	ACCOUNTING AND AUDITING	101.58.51511.521301	.00	80,000.00	80,000.00	0.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - COST ALLOCATION PLAN	ACCOUNTING AND AUDITING	101.58.51512.521301	.00	6,500.00	6,500.00	0.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL PURCHASING	WAGES-PERM EMPLOYEE	101.58.51550.511102	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL PURCHASING	OVERTIME WAGES	101.58.51550.511103	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL PURCHASING	SOCIAL SECURITY	101.58.51550.512001	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL PURCHASING	RETIREMENT-EMPLOYER'S SHARE	101.58.51550.512002	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL PURCHASING	HEALTH/DENTAL INSURANCE	101.58.51550.512004	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL PURCHASING	LIFE INSURANCE	101.58.51550.512005	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL PURCHASING	WORKER'S COMPENSATION	101.58.51550.512006	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL PURCHASING	INCOME CONTINUATION INS	101.58.51550.512007	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL PURCHASING	POSTAGE AND BOX RENT	101.58.51550.531101	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL PURCHASING	PRINTING AND DUPLICATION	101.58.51550.531102	.00	.00	.00	100.00%

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Account Header	Title	Account Number	YTD	Budget	Variance	% Budget
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL PURCHASING	CENTRAL PURCHASING	101.58.51550.531103	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL PURCHASING	OTHER SUPPLIES & EXPENSES	101.58.51550.531901	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL PURCHASING	BANK SERVICE CHARGES	101.58.51550.583050	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - SUNDY GENERAL GOVERNMENT	ACCRUED COMPENSATED ABSENCES	101.58.51990.511208	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - SUNDY GENERAL GOVERNMENT	HEALTH/DENTAL INSURANCE	101.58.51990.512004	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - SUNDY GENERAL GOVERNMENT	OTHER SUPPLIES & EXPENSES	101.58.51990.531901	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - SUNDY GENERAL GOVERNMENT	OTHER INTEREST	101.58.51990.572004	.00	.00	.00	100.00%
AccountTypeExpenditure			26,623.36	555,050.00	528,426.64	
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - COUNTY BOARD	FEDERAL GRANTS- SLFRF	101.58.51110.433600	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL POSTAGE	LOCAL DEPT CHGS-POSTAGE	101.58.51460.474102	-4,505.88	-80,000.00	-75,494.12	5.63%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL POSTAGE	REIMB PRIOR YR EXPENDITURE	101.58.51460.489140	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL TELEPHONE	LOCAL DEPT CHGS-TELEPHONE	101.58.51470.474104	.00	-72,000.00	-72,000.00	0.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL DUPLICATING	PUBLIC CHGS-DUPPLICATION FEES	101.58.51480.461002	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL DUPLICATING	LOCAL DEPT CHGS-PRINTING	101.58.51480.474100	.00	-15,000.00	-15,000.00	0.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	PUBLIC CHGS-FINANCE DEPT FEES	101.58.51510.461021	.00	-5,500.00	-5,500.00	0.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - FINANCE DEPARTMENT	PUBLIC CHGS-EMPLOYEE FEES	101.58.51510.461900	-42.00	-1,000.00	-958.00	4.20%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL PURCHASING	LOCAL DEPT CHGS-CENTRAL PUR	101.58.51550.474106	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - CENTRAL PURCHASING	HOLDING-LIFE INSURANCE	101.58.51550.494010	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - SUNDY GENERAL GOVERNMENT	MISCELLANEOUS REVENUES	101.58.51990.489100	2,185.67	.00	-2,185.67	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - SUNDY GENERAL GOVERNMENT	REFUND OF HRA-MERP	101.58.51990.489130	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - GENERAL GOVERNMENT - SUNDY GENERAL GOVERNMENT	APPL CONT APPR-ACCRUED COMP	101.58.51990.493050	.00	.00	.00	100.00%

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Account Header	Title	Account Number	YTD	Budget	Variance	% Budget
GOVERNMENT						
AccountTypeRevenue			-2,362.21	-173,500.00	-171,137.79	
Fund101 - GENERAL FUND			24,261.15	381,550.00	357,288.85	
Total:			24,261.15	381,550.00	357,288.85	

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Account Header	Title	Account Number	YTD	Budget	Variance	% Budget
Fund101 - GENERAL FUND						
GENERAL FUND - FINANCE - PUBLIC WORKS - AIRPORT	GRANTS TO INSTITUTIONS	101.58.53510.581201	49,270.25	197,081.00	147,810.75	25.00%
GENERAL FUND - FINANCE - HUMAN SERVICES - ANIMAL SHELTER	LICENSE FEES	101.58.54193.531205	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - HUMAN SERVICES - ANIMAL SHELTER	GRANTS TO INSTITUTIONS	101.58.54193.581201	13,475.00	53,900.00	40,425.00	25.00%
GENERAL FUND - FINANCE - HUMAN SERVICES - LAKELAND RETIREMENT FOUNDAT	GRANTS TO INSTITUTIONS	101.58.54697.581201	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - CULTURE, EDUCATION & RECREATIO - REGIONAL REFERENCE LIBRARY	GRANTS TO INSTITUTIONS	101.58.55116.581201	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - CONSERVATION & DEVELOPMENT - ECONOMIC DEVELOPMENT	OTHER PROFESSIONAL SERVICES	101.58.56710.521901	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - CONSERVATION & DEVELOPMENT - ECONOMIC DEVELOPMENT	ADVERTISING	101.58.56710.531204	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - CONSERVATION & DEVELOPMENT - ECONOMIC DEVELOPMENT	GRANTS TO INSTITUTIONS	101.58.56710.581201	36,625.00	146,500.00	109,875.00	25.00%
GENERAL FUND - FINANCE - CONSERVATION & DEVELOPMENT - ADVERTISING	OTHER PROFESSIONAL SERVICES	101.58.56730.521901	.00	70,000.00	70,000.00	0.00%
GENERAL FUND - FINANCE - CONSERVATION & DEVELOPMENT - ADVERTISING	TRAINING/CONFERENCE FEES	101.58.56730.531301	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - CONSERVATION & DEVELOPMENT - ADVERTISING	NON-EMPLOYEE AUTO ALLOWANCE	101.58.56730.531303	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - CONSERVATION & DEVELOPMENT - NORTH CENTRAL REGIONAL PLAN	GRANTS TO INSTITUTIONS	101.58.56910.581201	.00	.00	.00	100.00%
AccountTypeExpenditure			99,370.25	467,481.00	368,110.75	
GENERAL FUND - FINANCE - HUMAN SERVICES - ANIMAL SHELTER	CTY SHARE DOG LICENSES	101.58.54193.442003	-313.50	-18,500.00	-18,186.50	1.69%
GENERAL FUND - FINANCE - CONSERVATION & DEVELOPMENT - ECONOMIC DEVELOPMENT	PROCEEDS FROM BONDS	101.58.56710.491100	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - CONSERVATION & DEVELOPMENT - ECONOMIC DEVELOPMENT	APPL CONT APPR-ECONOMIC DEVL	101.58.56710.493031	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - CONSERVATION & DEVELOPMENT - ADVERTISING	FEDERAL GRANTS-CARES ACT	101.58.56730.433100	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - CONSERVATION & DEVELOPMENT - ADVERTISING	PUBLIC CHGS-ADVERTISING	101.58.56730.468400	.00	.00	.00	100.00%
GENERAL FUND - FINANCE - CONSERVATION & DEVELOPMENT - ADVERTISING	APPL CONT APPR-ADVERTISING	101.58.56730.493032	.00	.00	.00	100.00%
AccountTypeRevenue			-313.50	-18,500.00	-18,186.50	
Fund101 - GENERAL FUND			99,056.75	448,981.00	349,924.25	
Total:			99,056.75	448,981.00	349,924.25	

Information Technology Status

January 2026

Highlights

Top Projects

1. IT – Redundant/Failover/Load Balance Fiber internet line. Back Burner until vendor found.
2. PZ – Install NAS device and forward storage from Permit System replace with Laserfische. Some Testing is underway.
3. DSS/ITS – Human Service Center migration and support. On-going.
4. PZ/TR/RD – Replace IMS/21 Imaging Solution. Completed for RD. LaserFische migration has started. Testing.
5. JL – Replace Jail Access System. On-Going. Phase 1 is the hardware, Phase 2 is the software if needed.
6. ITS – New Phone System. Scheduled for 2026. Equipment received. Started June 28th. Social Service Department is completed on 1-28-26. Next phase is courthouse.
7. HSD – Wireless system replacement. Completed on new Access points.

Upcoming Projects

8. SD – New World update/upgrade. Scheduled: Winter 2026. CIP Project
9. LI – New GIS Servers and upgrades. Beginning 2026, CIP Project
10. County Wide – migration to Office 365, CIP Project
11. HD – New office wireless and cameras. Need Point to Point in place
12. SW – Wireless access once fiber is installed.
13. County Wide – Infrastructure replacement. Anticipated for late 2026 thru 2030.

Helpdesk Status Report:

Ticket Trends

- Currently averaging 97 open tickets per day.

Downtime Incidents:

None to report at this time.

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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)	23,690.17	521,800.00	498,109.83	4.54%
101.12.51450.511102	WAGES-PERM EMPLOYEE(E)	4,947.92	164,100.00	159,152.08	3.01%
101.12.51450.511103	OVERTIME WAGES(E)	1.94	1,500.00	1,498.06	0.12%
101.12.51450.511104	WAGES-PART-TIME EMPLOYEE(E)	.00	.00	.00	100.00%
101.12.51450.511107	CALL PAY(E)	184.00	7,500.00	7,316.00	2.45%
101.12.51450.511113	COVID-19 PAY(E)	.00	.00	.00	100.00%
101.12.51450.511205	HOLIDAY WORKED PAY(E)	275.67	500.00	224.33	55.13%
101.12.51450.512001	SOCIAL SECURITY(E)	2,163.33	58,537.00	56,373.67	3.69%
101.12.51450.512002	RETIREMENT-EMPLOYER'S SHARE(E)	2,112.24	47,000.00	44,887.76	4.49%
101.12.51450.512004	HEALTH/DENTAL INSURANCE(E)	20,927.18	139,500.00	118,572.82	15.00%
101.12.51450.512005	LIFE INSURANCE(E)	175.13	2,500.00	2,324.87	7.00%
101.12.51450.512006	WORKER'S COMPENSATION(E)	46.94	740.00	693.06	6.34%
101.12.51450.512007	INCOME CONTINUATION INS(E)	.00	.00	.00	100.00%
101.12.51450.512008	UNEMPLOYMENT COMPENSATION(E)	.00	.00	.00	100.00%
101.12.51450.512017	RETIREE HEALTH INSURANCE(E)	.00	28,000.00	28,000.00	0.00%
101.12.51450.512018	CASH IN LIEU OF HEALTH INS(E)	350.00	18,000.00	17,650.00	1.94%
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)	132.00	60,000.00	59,868.00	0.22%
101.12.51450.521901	OTHER PROFESSIONAL SERVICES(E)	.00	23,000.00	23,000.00	0.00%
101.12.51450.522005	TELEPHONE AND FAX(E)	853.99	30,000.00	29,146.01	2.84%
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)	36,834.56	100,000.00	63,165.44	36.83%

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Account Number	Account Title	YTD	Budget	Variance	% Budget
101.12.51450.523205	SOFTWARE MAINTENANCE(E)	135,121.65	558,192.00	423,070.35	24.20%
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)	5,808.66	75,000.00	69,191.34	7.74%
101.12.51450.531204	ADVERTISING(E)	.00	800.00	800.00	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	15,000.00	15,000.00	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	13,000.00	13,000.00	0.00%
101.12.51450.699008	COMPUTER HARDWARE(E)	52,465.26	348,000.00	295,534.74	15.07%
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%

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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	.00	.00	100.00%
101.12.51452.523205	SOFTWARE MAINTENANCE(E)	121,428.61	135,000.00	13,571.39	89.94%
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	.00	.00	100.00%
101.12.51452.699008	COMPUTER HARDWARE(E)	.00	135,000.00	135,000.00	0.00%
101.12.51452.721025	OTHER FINC SOURE SUBSCRIPTION(E)	.00	.00	.00	100.00%

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Account Number	Account Title	YTD	Budget	Variance	% Budget
AccountTypeExpenditure		407,519.25	2,513,819.00	2,106,299.75	
101.12.51450.433100	FEDERAL GRANTS-CARES ACT(R)	.00	.00	.00	100.00%
101.12.51450.461700	PUBLIC CHGS-INFO TECH SERV(R)	-300.00	-5,000.00	-4,700.00	6.00%
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	-80,000.00	-80,000.00	0.00%
101.12.51450.493004	APPL CONT APPR-ITS-HARD/S(R)	.00	-50,000.00	-50,000.00	0.00%
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)	-9,986.00	-25,000.00	-15,014.00	39.94%
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	-245,000.00	-245,000.00	0.00%
AccountTypeRevenue		-10,286.00	-405,000.00	-394,714.00	
Fund101 - GENERAL FUND		397,233.25	2,108,819.00	1,711,585.75	
Total:		397,233.25	2,108,819.00	1,711,585.75	

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ONEIDA COUNTY

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Check Issue Dates: 1/1/2026 - 1/31/2026

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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
3RT Networks LLC									
DUO SOFTWARE SUBSCRIPTION	500495	01/12/2026	01/05/2026	CW38587	101.12.51450.521402	132.00	01/15/2026	437449	132.00
Total 3RT Networks LLC:									132.00
ALADTEC INC									
ALADTEC SUBSCRIPTION - ANNUAL; SD SCHEDULING	25190	12/30/2025	01/01/2026	INV00433255	101.12.51450.523205	6,676.04	01/15/2026	437450	6,676.04
Total ALADTEC INC:									6,676.04
AMAZON CAPITAL SERVICES LLC									
WD 20TB ELEMENTS EXTERNAL HDD	26975	01/12/2026	01/05/2026	1P47-QGX3-FDTP	101.12.51450.699008	2,999.90	01/15/2026	437451	2,999.90
Total AMAZON CAPITAL SERVICES LLC:									2,999.90
BENEFIT COORDINATORS CORPORATION									
1/2026 FAHP FEE - INV BOLFTJ	29486	01/07/2026	01/01/2026	BOLFTJ	101.12.51450.512004	64.94	01/15/2026	437457	64.94
Total BENEFIT COORDINATORS CORPORATION:									64.94
CDW GOVERNMENT INC									
HP 213X BLACK TONER	6395	01/12/2026	12/31/2025	AH36M6X	101.12.51450.531901	429.28	01/15/2026	437362	429.28
Total CDW GOVERNMENT INC:									429.28
CHARTER COMMUNICATIONS									
171429001 - HODAG COUNTRY FEST INTERNET	5998	01/12/2026	01/01/2026	171429001010126	101.12.51450.522005	119.99	01/15/2026	437460	119.99
171433701 - SPECTRUM FIBER INTERNET (COURTHOUSE)	5998	01/12/2026	01/01/2026	171433701010126	101.12.51450.522005	554.00	01/15/2026	437460	554.00
259255101 - SPECTRUM CABLE INTERNET (HIGHWAY DEPARTMENT)	5998	01/12/2026	01/01/2026	259255101010126	101.12.51450.522005	180.00	01/15/2026	437460	180.00
Total CHARTER COMMUNICATIONS:									853.99
CORPORATE PAYMENT SYSTEMS - FINC DEPT									
JASON RHODES - 7194	29450	01/17/2026	01/15/2026	4715 1103 0365 8855 1-15	101.12.51450.531103	18,022.89	01/29/2026	437679	18,022.89

M = Manual Check, V = Void Check

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ONEIDA COUNTY

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Check Issue Dates: 1/1/2026 - 1/31/2026

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Description	Vendor Number	Input Date	Invoice Date	Invoice Number	Invoice GL Account	Invoice Amount	Check Issue Date	Check Number	Check Amount
Total CORPORATE PAYMENT SYSTEMS - FINC DEPT:									18,022.89
E.O. Johnson Co. Inc.									
EO JOHNSON PRINTER LEASE PAYMENT	322	01/26/2026	01/16/2026	41048937	101.12.51450.531104	5,808.66	01/29/2026	437683	5,808.66
Total E.O. Johnson Co. Inc.:									5,808.66
ONEIDA COUNTY SHERIFFS DEPT									
SHIPPING	10	01/12/2026	01/06/2026	244642994	404.12.57141.699278	5,562.37	01/15/2026	437477	5,562.37
Total ONEIDA COUNTY SHERIFFS DEPT:									5,562.37
PANORAMIC SOFTWARE INC									
VETPRO NATIONAL USER ANNUAL LICENSE FEE	28148	01/12/2026	01/05/2026	16004	101.12.51450.523205	1,560.00	01/15/2026	437479	1,560.00
Total PANORAMIC SOFTWARE INC:									1,560.00
RBC BANK									
PERSONALIZED ASSISTANCE FOR SET UP AND CONFIGURATION	26547	12/15/2025	12/15/2025	INV-20764	101.12.51450.523205	6,630.00-	01/15/2026	437017	6,630.00- V
Total RBC BANK:									6,630.00-
TECHNOLOGY MANAGEMENT LLC									
INSTALL150 - OCDOUOP2023	6284	01/12/2026	12/31/2025	10028	101.12.51450.521402	2,962.50	01/15/2026	437408	2,962.50
INSTALL150 - OCFIREWALLUP2025-2	6284	01/12/2026	12/31/2025	10029	404.12.57141.699268	525.00	01/15/2026	437408	525.00
INSTALL150 - OCSECINFRAUP2023	6284	01/12/2026	12/31/2025	10030	101.12.51450.699008	1,800.00	01/15/2026	437408	1,800.00
INSTALL150 - OCVOIPUP2025	6284	01/12/2026	12/31/2025	10031	404.12.57141.699268	2,287.50	01/15/2026	437408	2,287.50
INSTALL150 - THSCMIGRATION2024-2025	6284	01/12/2026	12/31/2025	10032	101.12.51450.521402	2,100.00	01/15/2026	437408	2,100.00
SUPPORT150 - SYSTEM SUPPORT	6284	01/12/2026	12/31/2025	10033	101.12.51450.521402	2,700.00	01/15/2026	437408	2,700.00
TRAINING150 - TRAINING	6284	01/12/2026	12/31/2025	10034	101.12.51450.521401	225.00	01/15/2026	437408	225.00
INSTALL150 - OCSCALECOMP2024	6284	01/12/2026	12/31/2025	10035	101.12.51450.699008	637.50	01/15/2026	437408	637.50
DUOMSP - DUO MSP LICENSE FOR 2FA	6284	01/12/2026	12/31/2025	10053	101.12.51450.523205	702.00	01/15/2026	437408	702.00
DUOMSP - DUO MSP LICENSE FOR 2FA	6284	01/12/2026	12/31/2025	9924	101.12.51450.523205	693.00	01/15/2026	437408	693.00
INSTALL150 - OCFIREWALLUP2025-2	6284	01/12/2026	12/31/2025	9938	404.12.57141.699268	4,987.50	01/15/2026	437408	4,987.50
INSTALL150 - OCGOVDESIGN2023	6284	01/12/2026	12/31/2025	9939	101.12.51450.521402	337.50	01/15/2026	437408	337.50
INSTALL150 - OCSCALECOMP2024	6284	01/12/2026	12/31/2025	9940	101.12.51450.699008	1,950.00	01/15/2026	437408	1,950.00
INSTALL150 - OCSCALECOMP2024	6284	01/12/2026	12/31/2025	9941	101.12.51450.699008	2,850.00	01/15/2026	437408	2,850.00
INSTALL150 - OCSECINFRAUP2023	6284	01/12/2026	12/31/2025	9942	101.12.51450.699008	2,775.00	01/15/2026	437408	2,775.00

M = Manual Check, V = Void Check

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ONEIDA COUNTY

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Description	Vendor Number	Input Date	Invoice Date	Invoice Number	Invoice GL Account	Invoice Amount	Check Issue Date	Check Number	Check Amount
INSTALL150 - OCVOIPUP2025	6284	01/12/2026	12/31/2025	9943	404.12.57141.699268	4,500.00	01/15/2026	437408	4,500.00
INSTALL150 - OCXCLARITYUP2023	6284	01/12/2026	12/31/2025	9944	101.12.51450.521402	8,250.00	01/15/2026	437408	8,250.00
INSTALL150 - THSCMIGRATION2024-2025	6284	01/12/2026	12/31/2025	9945	101.12.51450.521402	262.50	01/15/2026	437408	262.50
SUPPORT150 - SYSTEM SUPPORT	6284	01/12/2026	12/31/2025	9946	101.12.51450.521402	2,437.50	01/15/2026	437408	2,437.50
TRAINING150 - TRAINING	6284	01/12/2026	12/31/2025	9947	101.12.51450.521401	600.00	01/15/2026	437408	600.00
FORTITOKENMOBILE SOFTWARE LICENSE PERPETUAL LICENSE FOR 10 USERS	6284	01/12/2026	12/31/2025	9979	101.12.51450.523205	1,372.00	01/15/2026	437408	1,372.00
XCLARITY PRO RENEWAL LICENSE (ANNUAL)	6284	01/12/2026	12/31/2025	9980	101.12.51450.523205	118.00	01/15/2026	437408	118.00
VEEAM DATA PLATFORM ADVANCED UNIVERSAL SUBSCRIPTION LICENSE 1 YEAR	6284	01/12/2026	12/31/2025	9981	101.12.51450.523205	26,975.40	01/15/2026	437408	26,975.40
Total TECHNOLOGY MANAGEMENT LLC:									72,047.90
TRANSCENDENT TECHNOLOGIES LLC									
TTECH ANNUAL SOFTWARE MAINTENANCE	25894	01/27/2026	01/02/2026	m8887	101.12.51452.523205	54,560.00	01/29/2026	437728	54,560.00
Total TRANSCENDENT TECHNOLOGIES LLC:									54,560.00
US INTERNET CORP									
HOSTED EXCHANGE	29595	01/26/2026	01/17/2026	5640155	101.12.51450.523205	2,708.00	01/29/2026	437733	2,708.00
Total US INTERNET CORP:									2,708.00
USIC LOCATING SERVICES LLC									
PER TICKET	24297	01/12/2026	12/31/2025	780700	101.12.51450.521901	101.12	01/15/2026	437420	101.12
Total USIC LOCATING SERVICES LLC:									101.12
VERIZON WIRELESS									
WIRELESS HOT SPOTS	28994	01/12/2026	12/31/2025	6131801361	101.12.51450.522005	342.09	01/15/2026	437422	342.09
Total VERIZON WIRELESS:									342.09
Grand Totals:									165,239.18

Summary by General Ledger Account Number

M = Manual Check, V = Void Check

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ONEIDA COUNTY

Check Register - Invoices Paid Report - Information Technology

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Check Issue Dates: 1/1/2026 - 1/31/2026

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GL Account	Debit	Credit	Proof
101.12.51450.512004	64.94	.00	64.94
101.12.51450.521401	825.00	.00	825.00
101.12.51450.521402	19,182.00	.00	19,182.00
101.12.51450.521901	101.12	.00	101.12
101.12.51450.522005	1,196.08	.00	1,196.08
101.12.51450.523205	40,804.44	6,630.00-	34,174.44
101.12.51450.531103	18,022.89	.00	18,022.89
101.12.51450.531104	5,808.66	.00	5,808.66
101.12.51450.531901	429.28	.00	429.28
101.12.51450.699008	13,012.40	.00	13,012.40
101.12.51452.523205	54,560.00	.00	54,560.00
101.211100	6,630.00	154,006.81-	147,376.81-
404.12.57141.699268	12,300.00	.00	12,300.00
404.12.57141.699278	5,562.37	.00	5,562.37
404.211100	.00	17,862.37-	17,862.37-
Grand Totals:	178,499.18	178,499.18-	.00

Reviewed by: _____

Date: ____ / ____ / ____

Report Criteria:

Report type: Invoice detail

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

M = Manual Check, V = Void Check

End.GLPeriod 126 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)	4,169.90	93,190.00	89,020.10	4.47%
101.10.51520.511102	WAGES-PERM EMPLOYEE(E)	2,747.20	60,400.00	57,652.80	4.54%
101.10.51520.511103	OVERTIME WAGES(E)	.00	.00	.00	100.00%
101.10.51520.511104	WAGES-PART-TIME EMPLOYEE(E)	1,281.71	28,000.00	26,718.29	4.57%
101.10.51520.511105	WAGES-LIMITED TERM EMPLOYEE(E)	.00	1,700.00	1,700.00	0.00%
101.10.51520.511205	HOLIDAY WORKED PAY(E)	.00	.00	.00	100.00%
101.10.51520.512001	SOCIAL SECURITY(E)	580.72	13,900.00	13,319.28	4.17%
101.10.51520.512002	RETIREMENT-EMPLOYER'S SHARE(E)	502.09	11,400.00	10,897.91	4.40%
101.10.51520.512004	HEALTH/DENTAL INSURANCE(E)	9,126.80	44,175.00	35,048.20	20.66%
101.10.51520.512005	LIFE INSURANCE(E)	39.09	1,000.00	960.91	3.90%
101.10.51520.512006	WORKER'S COMPENSATION(E)	13.22	400.00	386.78	3.30%
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	.00	.00	100.00%
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	330.00	330.00	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	.00	.00	100.00%
101.10.51520.531103	CENTRAL PURCHASING(E)	3,417.68	6,200.00	2,782.32	55.12%
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 126 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)	.00	.00	.00	100.00%
101.10.51910.599902	TREASURER'S HOLDING(E)	.00	.00	.00	100.00%
101.10.51910.599903	BALANCE UNDER \$4(E)	.00	.00	.00	100.00%
AccountTypeExpenditure		21,978.41	282,395.00	260,416.59	
101.10.51520.461020	PUBLIC CHGS-TREASURERS FEES(R)	-250.00	-2,000.00	-1,750.00	12.50%
AccountTypeRevenue		-250.00	-2,000.00	-1,750.00	
Fund101 - GENERAL FUND		21,728.41	280,395.00	258,666.59	
Total:		21,728.41	280,395.00	258,666.59	

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ONEIDA COUNTY

Check Register - Invoices Paid Report - Treasurer
Check Issue Dates: 12/1/2025 - 12/31/2025

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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 LLC									
AMAZON OFFICE SUPPLIES	26975	12/10/2025	12/01/2025	1R43-1PPD-W7R9	101.10.51520.531103	180.80	12/18/2025	436926	180.80
Total AMAZON CAPITAL SERVICES LLC:									180.80
GOVERNMENT FORMS & SUPPLIES LLC									
TR: 5,000 BLANK BLUE PANTO LASER CHECK STOCK	500629	11/24/2025	11/17/2025	0357898	101.10.51520.531103	551.83	12/04/2025	436675	551.83
Total GOVERNMENT FORMS & SUPPLIES LLC:									551.83
Grand Totals:									732.63

Summary by General Ledger Account Number

GL Account	Debit	Credit	Proof
101.10.51520.531103	732.63	.00	732.63
101.211100	.00	732.63-	732.63-
Grand Totals:	732.63	732.63-	.00

Reviewed by: _____

Date: ____ / ____ / _____

Agenda

ONEIDA COUNTY

Check Register - Invoices Paid Report - Treasurer

Page: 1

Check Issue Dates: 1/1/2026 - 1/31/2026

Feb 02, 2026 01:16PM

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
GOVERNMENT FORMS & SUPPLIES LLC									
PAYMENT FOR INV0359419	500629	01/26/2026	01/26/2026	1.26.2026	101.10.51520.531103	3,617.68	01/29/2026	437690	3,617.68
Total GOVERNMENT FORMS & SUPPLIES LLC:									3,617.68
WI CO TREASURERS ASSOC									
WCTA MEMBERSHIP	781	01/16/2026	01/16/2026	2026 membership	101.10.51520.531203	100.00	01/29/2026	437748	100.00
Total WI CO TREASURERS ASSOC:									100.00
Grand Totals:									3,717.68

Summary by General Ledger Account Number

GL Account	Debit	Credit	Proof
101.10.51520.531103	3,617.68	.00	3,617.68
101.10.51520.531203	100.00	.00	100.00
101.211100	.00	3,717.68-	3,717.68-
Grand Totals:	3,717.68	3,717.68-	.00

Reviewed by: _____

Date: ____ / ____ / ____

M = Manual Check, V = Void Check

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)	.00	40,000.00	40,000.00	0.00%
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)	94,595.00	113,000.00	18,405.00	83.71%
101.36.51930.531752	INS ON VEHICLES & EQUIPMENT(E)	117,797.00	85,000.00	-32,797.00	138.58%
101.36.51930.531753	PUBLIC LIABILITY(E)	71,422.00	140,000.00	68,578.00	51.01%
101.36.51930.531754	PUBLIC LIABILITY DEDUCTIBLE(E)	.00	50,000.00	50,000.00	0.00%
101.36.51930.531756	INSURANCE ON BOILER(E)	4,339.00	4,000.00	-339.00	108.47%
101.36.51930.531757	AUTOMOBILE LIABILITY(E)	71,197.00	139,000.00	67,803.00	51.22%
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)	6,936.00	7,500.00	564.00	92.48%
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)	308,562.00	372,500.00	63,938.00	82.83%
101.36.51930.531763	AUTOMOBILE COLLISION INS(E)	.00	.00	.00	100.00%
101.36.51930.531764	AUTOMOBILE DEDUCTIBLE(E)	556.93	18,000.00	17,443.07	3.09%
101.36.51930.531765	DEDUCTIBLE FUND ESCROW(E)	41,585.00	10,000.00	-31,585.00	415.85%
101.36.51930.531775	STORAGE TANK INSURANCE(E)	.00	2,000.00	2,000.00	0.00%
AccountTypeExpenditure		716,989.93	1,001,000.00	284,010.07	
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	-495,500.00	-495,500.00	0.00%
101.36.51930.474109	LOCAL DEPT CHGS-WORK COMP(R)	-53,765.44	-372,500.00	-318,734.56	14.43%
101.36.51930.484100	INSURANCE RECOVERIES(R)	-4,469.64	-33,000.00	-28,530.36	13.54%
101.36.51930.484101	PREMIUM DIV/REFUND(R)	-11.00	.00	11.00	100.00%
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		-58,246.08	-901,000.00	-842,753.92	
Fund101 - GENERAL FUND		658,743.85	100,000.00	-558,743.85	
Total:		658,743.85	100,000.00	-558,743.85	

Account Number	Account Title	YTD	Budget	Variance	% Budget
Fund101 - GENERAL FUND					
101.08.51420.511101	SALARIES-PERM EMPLOYEE(E)	12,009.59	93,190.00	81,180.41	12.88%
101.08.51420.511102	WAGES-PERM EMPLOYEE(E)	8,286.24	67,300.00	59,013.76	12.31%
101.08.51420.511103	OVERTIME WAGES(E)	.00	100.00	100.00	0.00%
101.08.51420.511104	WAGES-PART-TIME EMPLOYEE(E)	4,414.80	37,800.00	33,385.20	11.67%
101.08.51420.511105	WAGES-LIMITED TERM EMPLOYEE(E)	.00	.00	.00	100.00%
101.08.51420.512001	SOCIAL SECURITY(E)	1,849.80	15,500.00	13,650.20	11.93%
101.08.51420.512002	RETIREMENT-EMPLOYER'S SHARE(E)	1,791.87	14,200.00	12,408.13	12.61%
101.08.51420.512004	HEALTH/DENTAL INSURANCE(E)	8,350.46	35,640.00	27,289.54	23.43%
101.08.51420.512005	LIFE INSURANCE(E)	70.05	600.00	529.95	11.67%
101.08.51420.512006	WORKER'S COMPENSATION(E)	39.81	400.00	360.19	9.95%
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)	11.13	200.00	188.87	5.56%
101.08.51420.531102	PRINTING AND DUPLICATION(E)	.00	100.00	100.00	0.00%
101.08.51420.531103	CENTRAL PURCHASING(E)	60.40	550.00	489.60	10.98%
101.08.51420.531203	MEMBERSHIP DUES(E)	175.00	150.00	-25.00	116.66%
101.08.51420.531204	ADVERTISING(E)	.00	.00	.00	100.00%
101.08.51420.531301	TRAINING/CONFERENCE FEES(E)	220.00	400.00	180.00	55.00%
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)	1,295.00	3,000.00	1,705.00	43.16%
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	100.00	100.00	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)	1,380.60	107,648.00	106,267.40	1.28%
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)	418.76	5,000.00	4,581.24	8.37%
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		40,373.51	386,880.00	346,506.49	
101.08.51220.461010	PUBLIC CHGS-MEDIATION FEE(R)	.00	.00	.00	100.00%
101.08.51420.442002	CTY SHARE MARRIAGE LICENSE(R)	-390.00	-5,500.00	-5,110.00	7.09%
101.08.51420.442005	CTY SHARE DOMESTIC PARTNERSH(R)	.00	.00	.00	100.00%
101.08.51420.461010	PUBLIC CHGS-MEDIATION FEES(R)	-260.00	-4,000.00	-3,740.00	6.50%
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	-6,000.00	-6,000.00	0.00%
101.08.51440.493002	APPL CONT APPR-ELECTIONS(R)	.00	-20,000.00	-20,000.00	0.00%
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	-495,500.00	-495,500.00	0.00%
AccountTypeRevenue		-650.00	-531,000.00	-530,350.00	
Fund101 - GENERAL FUND		39,723.51	-144,120.00	-183,843.51	
Total:		39,723.51	-144,120.00	-183,843.51	

Account Number	Account Title	YTD	Budget	Variance	% Budget
Fund101 - GENERAL FUND					
101.06.51110.511101	SALARIES-PERM EMPLOYEE(E)	4,175.40	40,600.00	36,424.60	10.28%
101.06.51110.511301	COMMITTEE PER DIEM(E)	1,080.00	21,000.00	19,920.00	5.14%
101.06.51110.512001	SOCIAL SECURITY(E)	428.29	4,200.00	3,771.71	10.19%
101.06.51110.512002	RETIREMENT-EMPLOYER'S SHARE(E)	260.86	2,520.00	2,259.14	10.35%
101.06.51110.512006	WORKER'S COMPENSATION(E)	8.96	58.00	49.04	15.44%
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)	6.68	300.00	293.32	2.22%
101.06.51110.531102	PRINTING AND DUPLICATION(E)	.00	750.00	750.00	0.00%
101.06.51110.531103	CENTRAL PURCHASING(E)	.00	930.00	930.00	0.00%
101.06.51110.531201	PUBLICATION OF LEGAL NOTICES(E)	533.22	7,000.00	6,466.78	7.61%
101.06.51110.531202	SUBSCRIPTIONS(E)	757.00	720.00	-37.00	105.13%
101.06.51110.531203	MEMBERSHIP DUES(E)	6,936.00	6,936.00	.00	100.00%
101.06.51110.531204	ADVERTISING(E)	.00	.00	.00	100.00%
101.06.51110.531301	TRAINING/CONFERENCE FEES(E)	800.00	4,000.00	3,200.00	20.00%
101.06.51110.531302	EMPLOYEE AUTO ALLOWANCE(E)	300.88	4,200.00	3,899.12	7.16%
101.06.51110.531304	MEALS-TAXABLE(E)	.00	.00	.00	100.00%
101.06.51110.531305	MEALS LODGING & MISC TRAVEL(E)	.00	3,500.00	3,500.00	0.00%
101.06.51110.531901	OTHER SUPPLIES & EXPENSES(E)	.00	.00	.00	100.00%
101.06.51120.511301	COMMITTEE PER DIEM(E)	2,045.00	45,700.00	43,655.00	4.47%
101.06.51120.512001	SOCIAL SECURITY(E)	238.02	3,496.00	3,257.98	6.80%
101.06.51120.512002	RETIREMENT-EMPLOYER'S SHARE(E)	.00	.00	.00	100.00%
101.06.51120.512006	WORKER'S COMPENSATION(E)	4.03	69.00	64.97	5.84%
101.06.51120.531301	TRAINING/CONFERENCE FEES(E)	.00	.00	.00	100.00%
101.06.51120.531302	EMPLOYEE AUTO ALLOWANCE(E)	1,498.23	23,500.00	22,001.77	6.37%

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)	222.53	2,400.00	2,177.47	9.27%
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)	39.81	400.00	360.19	9.95%
101.08.51440.512006	WORKER'S COMPENSATION(E)	.00	2.00	2.00	0.00%
AccountTypeExpenditure		19,334.91	176,081.00	156,746.09	
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		19,334.91	176,081.00	156,746.09	
Total:		19,334.91	176,081.00	156,746.09	

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ONEIDA COUNTY

Check Register - Invoices Paid Report - County Clerk

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Check Issue Dates: 1/1/2026 - 1/31/2026

Feb 02, 2026 01:15PM

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 LLC									
AEGIS LLC STORAGE TANK 12/8/25 - 12/8/27	500768	01/12/2026	12/31/2025	INV8702	101.36.51930.531775	1,308.10	01/29/2026	437583	1,308.10
Total Aegis LLC:									1,308.10
GENERAL CODE LLC									
GENERAL CODE - ANNUAL MAINTENANCE 1/22/26	27514	01/26/2026	01/22/2026	GC00133386	101.08.51421.521901	1,295.00	01/29/2026	437688	1,295.00
Total GENERAL CODE LLC:									1,295.00
T&M TOWING AND REPAIR LLC									
2020 FORD INTERCEPTOR-SQUAD 24	28658	12/31/2025	12/31/2025	9218	101.36.51930.523201	3,704.55	01/15/2026	437407	3,704.55
SQUAD 23 PARTS, LABOR, PAINT	28658	01/05/2026	12/31/2025	9282	101.36.51930.523201	6,969.64	01/15/2026	437407	6,969.64
Total T&M TOWING AND REPAIR LLC:									10,674.19
WI CO CLERKS ASSOC									
WI CO CLERKS ASSOC DUES 2026	7919	01/15/2026	01/15/2026	01.2026.7919	101.08.51420.531203	175.00	01/29/2026	437747	175.00
Total WI CO CLERKS ASSOC:									175.00
WI CO MUTUAL INS CORP									
WI COUNTY MUTUAL WORKERS COMP 1/1/26 - 1/1/27	6037	01/05/2026	01/01/2026	15010	101.36.51930.531762	308,562.00	01/15/2026	437498	308,562.00
WI COUNTY MUTUAL 1/1/2016 TO 1/1/2027	6037	01/05/2026	01/01/2026	15087	101.36.51930.531756	216,731.00	01/15/2026	437498	216,731.00
WI COUNTY MUTUAL	6037	01/05/2026	01/01/2026	15113	101.36.51930.531765	184,204.00	01/15/2026	437498	184,204.00
Total WI CO MUTUAL INS CORP:									709,497.00
WI COUNTIES ASSOC									
WI COUNTIES ASSOC 2026 DUES	1323	01/15/2026	01/15/2026	0120261323	101.06.51110.531203	6,436.00	01/29/2026	437749	6,436.00
2026 LEGISLATIVE EXCHANGE	1323	01/26/2026	01/21/2026	9848	101.08.51420.531301	1,020.00	01/29/2026	437749	1,020.00
Total WI COUNTIES ASSOC:									7,456.00

M = Manual Check, V = Void Check

Agenda

ONEIDA COUNTY

Check Register - Invoices Paid Report - County Clerk

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Check Issue Dates: 1/1/2026 - 1/31/2026

Feb 02, 2026 01:15PM

Description	Vendor Number	Input Date	Invoice Date	Invoice Number	Invoice GL Account	Invoice Amount	Check Issue Date	Check Number	Check Amount
Grand Totals:									730,405.29

Summary by General Ledger Account Number

GL Account	Debit	Credit	Proof
101.06.51110.531203	6,436.00	.00	6,436.00
101.06.51110.531301	800.00	.00	800.00
101.08.51420.531203	175.00	.00	175.00
101.08.51420.531301	220.00	.00	220.00
101.08.51421.521901	1,295.00	.00	1,295.00
101.211100	.00	730,405.29-	730,405.29-
101.36.51930.523201	5,674.19	.00	5,674.19
101.36.51930.531751	94,595.00	.00	94,595.00
101.36.51930.531752	117,797.00	.00	117,797.00
101.36.51930.531753	71,422.00	.00	71,422.00
101.36.51930.531756	4,339.00	.00	4,339.00
101.36.51930.531757	71,197.00	.00	71,197.00
101.36.51930.531762	308,562.00	.00	308,562.00
101.36.51930.531764	5,000.00	.00	5,000.00
101.36.51930.531765	41,585.00	.00	41,585.00
101.36.51930.531775	1,308.10	.00	1,308.10
Grand Totals:	730,405.29	730,405.29-	.00

Reviewed by: _____

Date: ____ / ____ / ____

M = Manual Check, V = Void Check

Agenda

GL Account	Debit	Credit	Proof
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Report Criteria:
Report type: Invoice detail
Invoice Detail.GL account (5 Characters) = "10106","10108","10136"