AGENDA

Notice of Regular Meeting Oneida County Board of Supervisors Tuesday, August 19th, 2025 – 9:30 a.m.

County Board Meeting Room - 2nd Floor Oneida County Courthouse

Streaming: https://www.youtube.com/@oneidacountyboardwi/streams
Streaming is being offered as a convenience to view this meeting. Remote participation is not allowed If streaming functionality drops, the meeting will continue in-person at the location listed above.

1. CALL TO ORDER

There will be a brief moment of silence for our troops, law enforcement officers and emergency responders followed by a prayer/invocation and the Pledge of Allegiance.

2. ROLL CALL

3. ANNOUNCEMENTS BY CHAIR, CORRESPONDENCE AND COMMUNICATIONS

Please use a microphone when speaking

ACCEPT THE MINUTES OF THE JULY 15, 2025 MEETING

5. REPORTS/PRESENTATIONS

- Broadband Report Supervisor Sorgel
- Highway Department 2024 Annual Report
- 2024 Annual Financial Report

6. PUBLIC COMMENT (time limit of three minutes)

• Sign attendance form at the podium

7. CONSENT AGENDA

<u>Resolution # 43 – 2025:</u> Offered by the Supervisors of the Land Records Committee to grant Charter Communications/Spectrum Mid-America, LLC an Easement for cable television system and other communications facilities.

Resolution # 44 – 2025 / Rezone Petition # 08-2025: Offered by the Supervisors of the Planning and Development Committee to amend the Master Zoning Document to rezone land from District #2 Single Family Residential to District #7 Business B-2 in the Town of Lake Tomahawk.

Resolution # 45 – 2025 / Rezone Petition # 07-2025: Offered by the Supervisors of the Planning and Development Committee to amend the Master Zoning Document to rezone land from District #1A Forestry to District #2 Single Family Residential in the Town of Woodboro.

<u>Resolution # 46 – 2025:</u> Offered by the Supervisors of the Executive Committee to Authorize the Expenditure of Opioid Settlement Funds Allocated to Oneida County in Accordance with Wisconsin Act 57 of 2021 and Oneida County Resolution #58-2022 for the Purpose of Telehealth Services Expansion.

- Appointments to Committees, Commissions and other Organizations:
 - Appoint Miranda Gavrilescu to the Human Service Board to serve the remainder of a 3-year term to expire in January 2026.

8. CONSIDERATION OF RESOLUTIONS & ORDINANCES

Resolution # 47 – 2025: Offered by the Supervisors of the Executive Committee to Reclassify the Employee Services Manager Position.

Resolution # 48 – 2025: Offered by the Supervisors of the Executive Committee to Restructure and Reclassify Positions and Wages for the Solid Waste Department.

<u>Resolution # 49 – 2025:</u> Offered by the Supervisors of the Public Safety Committee to Appoint Cambrya Hurlburt as the Chief Medical Examiner.

<u>Resolution # 50 – 2025:</u> Offered by the Supervisors of the Planning and Development Committee to Recommend Adoption of the 2025 Oneida County Comprehensive Plan Updates.

9. NEXT MEETING DATE AND TIME September 16th, 2025 @ 9:30 a.m.

Unless a motion is made to change the starting time.

10. ADJOURN

*"MOTICE": If you wish to reserve your public comment until such time as the agenda item is before the Board for debate, pursuant to County Board Ordinance 2.06(2) you must convey your request to your supervisor, setting forth the nature of the address which shall be confined to the question under debate. The supervisor on the nonmember's behalf will present the request to the Chair to approve the request."

Notice of posting

Time: 3:00 p.m. Date: 08/14/2025 Place: Courthouse Bulletin Board

Scott Holewinski, County Board Chair, Oneida County Board of Supervisors – Tracy Hartman, County Clerk, posted notice. 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 by group e-mail: Time: 3:00 p.m.

Northwood's River News Lakeland Times North Star Journal Tomahawk Leader Vilas News Review WHDG Radio WJFW TV WXPR Radio

Date: 08/14/2025

WRJO Radio WLSL-FM 93.7 WPEG Radio WSAW TV Sunlight Report

GENERAL REQUIREMENTS:

- Must be held in a location which is reasonably accessible to the public.
- Must be open to all members of the public unless the law specifically provides otherwise.

NOTICE REQUIREMENTS:

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

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

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

- Concerning a case which was the subject of a Judicial or quasijudicial 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)
- 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)
- Considering strategy for crime detection or prevention. Sec. 19.85(1)(d)
- 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)
- 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.
- 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)
- 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:

- Must convene in open session before going into closed session.
- May not convene in open session, then convene in closed session and thereafter reconvene in open session within twelve hours <u>unless</u> proper notice of this sequence was given at the same time and in the same manner as the original open meeting.
- Final approval or ratification of a collective bargaining agreement may not be given in closed session.
- 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:

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

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

MINUTES

Oneida County Board of Supervisors Tuesday, July 15th, 2025 - 9:30 a.m.

County Board Meeting Room - 2nd Floor Oneida County Courthouse

CALL TO ORDER:

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

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

Members Present: 20

Absent: Hanus

APPOINTMENT/CONFIRMATION/SWEARING IN OF DISTRICT # 16 SUPERVISOR KYLE TIMMONS:

Motion/Second: Cushing/Tautges to appoint Kyle Timmons to District # 16 in the Town of Woodruff to the Oneida County Board of Supervisors.

Vote on Motion: 18 Aye; 2 Absent, Hanus, Schultz; 1 Vacant, District # 16

Motion: Passes

County Clerk/Administrative Coordinator Tracy Hartman swore in newly appointed District Supervisor # 16 Kyle Timmons. Holewinski noted that Timmons would be appointed to the Land Records Committee.

Schultz entered at 9:36 a.m.

ANNOUNCEMENTS BY CHAIR, CORRESPONDENCE AND COMMUNICATIONS:

Please use a microphone when speaking.

ACCEPT THE MINUTES OF THE JUNE 17, 2025 MEETING:

Motion/Second: Schreier/ Cushing to accept the Minutes of the June 17, 2025 meeting. All "Aye"; Motion carried.

PUBLIC COMMENT (time limit of three minutes):

Sign attendance form at the podium. Maggie Cronin, a representative for Tom Tiffany spoke to encourage the board to support a bill to make the Apostle Islands a national park. Cronin explained that this would be in the form of a Resolution passed by the County Board. Bob Clark spoke regarding a zoning issue.

CONSENT AGENDA:

Resolution # 37 - 2025: Offered by the Supervisors of the Aging and Disability Resource Center (ADRC) Committee to accept a donation from Lynda Lukowski.

Resolution to accept donation from Lynda Lukowski.

Resolution approved for presentation to the Oneida County Board by the Supervisors of the Aging and Disability Resource Center (ADRC) Committee.

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

WHEREAS, Wisconsin State Statue s 59.52(19) requires that the County Board approves all donations to the county; and WHEREAS, Oneida County Resolution #37-2019 adopted the Oneida County Acceptance of Monetary, Non-Monetary and In-Kind Donation Policy; and

WHEREAS, The ADRC was notified on March 25th, 2025 that a donation totaling \$5,000 will be made to the ADRC of Oneida County by Lynda Lukowski in two distributions; and

WHEREAS, a distribution of \$2,500 will be made in June and December of 2025; and

WHEREAS, The donation requires the specific use of funds provided is for the ADRC Senior Nutrition Program; and THEREFORE, BE IT RESOLVED, by the Oneida County Board of Supervisors that Oneida County accepts the generous donation from Lynda Lukowski: and

BE IT FURTHER RESOLVED, by the Oneida County Board of Supervisors that the Oneida County ADRC Committee will approve use of any and all funds provided through this donation for use in the ADRC Senior Nutrition Program.

Offered and passage moved by: Russ Fisher, Ted Cushing, Melanie Fralick, Rita Mahner, Joan Hauer, Linnaea Newman, Sharon Dricken, James Unger

<u>Resolution # 38 – 2025:</u> Offered by the Supervisors of the Executive Committee to Reclassify the Clinical Coordinator Position to Exempt Status.

Resolution to reclassify Clinical Coordinator position to exempt status.

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, Resolution 53-2024 was approved by the County Board of Supervisors on May 21, 2024 that created position titles and employee placement on the Classification Plans due to the creation of the Oneida County Department of Human Services, and

WHEREAS, the County Board was aware that there could be changes to the staffing as the Human Services Director evaluated positions within the Human Services Department; and

WHEREAS, upon observation and further review, the Clinical Coordinator position in the Human Services Department does meet the standards for Exempt under the Fair Labor Standards Act (FLSA) in the Learned Professional Exemption Category under the following requirements: (1) the employees primary duty must be the performance of work requiring advanced knowledge defined as work which is predominantly intellectual in character 2) includes work requiring the consistent exercise of discretion and judgement in the field of science or learning (3) the knowledge is acquired by a prolonged course of specialized instruction; and

WHEREAS, the Human Services Director and Human Resources Director do recommend that the Clinical Coordinator position should be considered exempt under the Fair Labor Standards Act (FLSA); and

WHEREAS, the Executive Committee does agree with the recommendation.

THEREFORE, **BE IT RESOLVED**, the Oneida County Board of Supervisors changes the Fair Labor Standards Act (FLSA) status of the Clinical Coordinator position to exempt, effective the first day of the payroll period after approval; and **BE IT FURTHER RESOLVED**, all funding for this change is in the 2025 Human Services Department budget.

Approved for presentation to the County Board by the Executive Committee this 9th day of July, 2025.

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

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

Roll Call Vote: 19 Aye; 1 Absent, Hanus; 1 Abstain, Timmons

Motion: Adopted

CONSIDERATION OF RESOLUTIONS & ORDINANCES:

<u>Resolution # 39 – 2025:</u> Offered by the Supervisors of the Executive Committee to Amend the 2025 Budget to Add Funding for Real Property Settlement Payments Related to the Human Services Board Transition.

Resolution to amend the 2025 Budget to add funding for real property settlement payments related to the Human Services Board transition.

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

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

WHEREAS, the Oneida County Board adopted Resolution #106- 2024 to approve the 2025 Budget; and,

WHEREAS, Oneida County is the real property owner of record of The Human Service Center on Timber Drive (Timber Drive) and The Koinonia Facility on Winnebago Street (Winnebago Street); and,

WHEREAS, the Human Services Board (HSB) was established in 1984 and then dissolved effective December 31, 2024 by Oneida, Forest and Vilas counties; and,

WHEREAS, the HSB assets and liabilities will be settled by and between Oneida, Forest and Vilas counties based on historical tax levy support and other factors; and,

WHEREAS, the HSB occupied, acted as lessor and / or made capital investments to Timber Drive and Winnebago Street; and,

WHEREAS, Oneida, Forest and Vilas counties did not anticipate or enter into any agreement as to the ownership of capital improvements made to Timber Drive and Winnebago Street if the HSC was dissolved; and.

WHEREAS, the three County Board Chairs desire a fair and equitable settlement of the fiscal issue surrounding the value of capital improvements made to Timber Drive and Winnebago Street during the HSB's tenure; and,

WHEREAS, the 2025 Oneida County budget did not contemplate costs of settlement payments related to the HSB transition; and,

WHEREAS, the Wisconsin Statutes require a resolution adopted by the County Board under section 65.90 (5)(b) for the transfer of money for any purpose in excess of funds appropriated; and,

WHEREAS, the Oneida County Finance Director is hereby authorized to utilize General Fund unreserved fund balances to issue payment of \$330,000 and \$162,000 to Vilas and Forest counties respectively and for Oneida County to take sole

ownership retroactively to January 1, 2025 of land, land improvements, buildings, building improvements, building contents, furniture, and fixtures; and.

THEREFORE, **BE IT RESOLVED**, the Oneida County Board of Supervisors approves an amendment to the 2025 Budget and further authorizes a transfer from the General Fund Unrestricted Reserves of \$492,000 as a supplemental appropriation.

Approved for presentation to the County Board by the Executive Committee this 9th day of July, 2025. Offered and passage moved by: Billy Fried, Scott Holewinski, Russ Fisher, Diana Harris, Steven Schreier, Robb Jensen, Connor Showalter

<u>Discussion:</u> Smigielski reported that this is the proposed settlement to both Forest and Vilas Counties for the real estate regarding the Human Service Center transition. Fugle explained that there was an offer made to both Forest and Vilas, this is then clear that Oneida County owns the properties.

Roll Call Vote on Resolution #39 - 2025: 20 Aye; 1 Absent, Hanus

Resolution # 39 - 2025: Adopted

<u>Resolution # 40 – 2025:</u> Offered by the Supervisors of the Executive Committee to Amend the 2025 Budget to Create the Winnebago Street Property Proprietary (Enterprise) Fund.

Resolution to amend the 2025 Budget to create the Winnebago Street Property proprietary (enterprise) fund. Resolution approved for presentation to the Oneida County Board by the Supervisors of the Executive Committee

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

WHEREAS, the Oneida County Board adopted Resolution #106- 2024 to approve the 2025 Budget; and,

WHEREAS, relative to partial settlement of Human Services Board (HSB) assets and liabilities approved via Resolution # ____-2025 that establishes Oneida County as the sole owner of land, land improvements, building, building improvements, building contents, furniture and fixtures The Koinonia Facility on Winnebago Street (Winnebago Street); and,

WHEREAS, Winnebago Street is not used by Oneida County for general governmental purposes but rather is leased to a private party; and,

WHEREAS, the Governmental Standards Accounting Board (GASB) requires that proprietary (enterprise) funds be used to report accounting activities for self-supporting activities financed on a continuing basis primarily through user charges, and to separately report the full cost of running these segregated operations and / or activities; and,

WHEREAS, the 2025 Oneida County budget did not contemplate full transfer of ownership of Winnebago Street; and, **WHEREAS**, the Wisconsin Statutes require a resolution adopted by the County Board under section 65.90 (5)(b) for the transfer of money for any purpose in excess of funds appropriated; and,

WHEREAS, the Oneida County Finance Director is hereby authorized to establish a separate Winnebago Street Fund and transfer accounting activity associated with the Winnebago Street property to the new fund retroactivity to January 1, 2025; and,

THEREFORE, BE IT RESOLVED, the Oneida County Board of Supervisors approves an amendment to the 2025 Budget and further authorizes the establishment of a new Fund via appropriation transfer.

Approved for presentation to the County Board by the Executive Committee this 9th day of July, 2025. Offered and passage moved by: Billy Fried, Scott Holewinski, Russ Fisher, Diana Harris, Steven Schreier, Robb Jensen, Connor Showalter

<u>Discussion:</u> Fried explained that this Resolution goes with the previous Resolution. Smigielski reported that this creates a separate fund for the Winnebago property and sets it up as a business enterprise unit. Smigielski explained that this property is rented to a private third party, this would be a set up similar to Solid Waste or the Highway Department.

Roll Call Vote on Resolution # 40 – 2025: 20 Aye; 1 Absent, Hanus

Resolution # 40 - 2025: Adopted

<u>Resolution # 41 – 2025:</u> Offered by the Supervisors of the Executive Committee Delegating the Authority to Enter into Settlement Agreements with Opioid Defendants to the Designated Oneida County Officers.

Resolution Delegating the Authority to Enter into Settlement Agreements with Opioid Defendants to the Designated Oneida County Officer or Officers.

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

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

WHEREAS, the County Board of Supervisors previously authorized the County to enter into an engagement agreement with von Briesen & Roper, s.c., Crueger Dickinson LLC and Simmons Hanly Conroy LLP (the "Law Firms") to pursue litigation against certain manufacturers, distributors, and retailers of opioid pharmaceuticals (the "Opioid Defendants") in an

effort to hold the Opioid Defendants financially responsible for the County's vast expenditure of money and resources to combat the opioid epidemic;

WHEREAS, on behalf of the County, the Law Firms filed a lawsuit against the Opioid Defendants;

WHEREAS, the Law Firms filed similar lawsuits on behalf of 66 other Wisconsin counties and all Wisconsin cases were coordinated with thousands of other lawsuits filed against the same or substantially similar parties as the Opioid Defendants in the Northern District of Ohio, captioned *In re: Opioid Litigation*, MDL 2804 (the "Litigation");

WHEREAS, four (4) additional Wisconsin counties (Milwaukee, Dane, Waukesha, and Walworth) hired separate counsel and joined the Litigation;

WHEREAS, since the inception of the Litigation, the Law Firms have coordinated with counsel from around the country (including counsel for Milwaukee, Dane, Waukesha, and Walworth Counties) to prepare the County's case for trial and engage in extensive settlement discussions with the Opioid Defendants;

WHEREAS, 2021 Wisconsin Act 57 created Section 165.12 of the Wisconsin Statutes relating to the settlement of all or part of the Litigation;

WHEREAS, pursuant to Wis. Stat. § 165.12(2), the Legislature's Joint Committee on Finance is required to approve settlement agreement between the County and Opioid Defendants;

WHEREAS, pursuant to Wis. Stat. § 165.12(2), the proceeds from any settlement of all or part of the Litigation are distributed 70% to local governments in Wisconsin that are parties to the Litigation and 30% to the State;

WHEREAS, Wis. Stat. § 165.12(7) bars claims from any Wisconsin local government against the Opioid Defendants filed after June 1, 2021;

WHEREAS, several of the Opioid Defendants previously agreed to settlement terms with the Plaintiffs' Executive Committee ("PEC"), which is comprised of attorneys representative of all litigating local governments around the country, subject to individual approval of the litigating local governments including Oneida County;

WHEREAS, representatives of the Law Firms serve on the PEC and, therefore, are intimately familiar with the terms of the previous settlements and will be familiar with the terms of any settlement with any other Opioid Defendant recommended for approval by the PEC;

WHEREAS, it is anticipated that several additional settlements will be proposed by various Opioid Defendants and recommended for approval by the PEC;

WHEREAS, Oneida County's process for approving settlement with an Opioid Defendant is typically a process requiring weeks for committee review and approval as well as approval by the full Oneida County Board;

WHEREAS, given concerns surrounding timing for participation in future settlements combined with the number of anticipated settlements, it would be prudent to provide an opportunity for Oneida County to create a process whereby the authority to enter into settlement agreements is delegated to a responsible County officer or officers provided that any such settlement agreement is recommended by the PEC and the Law Firms; and

WHEREAS, the intent of this Resolution is to delegate to the specified County officer or officers the authority to enter into settlement agreements with any Opioid Defendant from the date of this Resolution forward provided (a) the settlement is recommended for approval by the PEC and the Law Firms; and (b) the Oneida County share of proceeds from any such settlement is consistent with the shares established in Exhibit A to Addendum Two, a copy of which is attached to this Resolution and which is consistent with the allocations established in previous settlements with Opioid Defendants.

NOW, THEREFORE, BE IT RESOLVED: the County Board of Supervisors hereby makes the following resolutions:

- 1) The County Board hereby delegates authority to the County Board Chair to enter into a settlement agreement, including without limitation the execution of any and all ancillary documents and agreements necessary to effectuate a settlement, with any Opioid Defendant provided (a) the PEC and the Law Firms shall have recommended the settlement; and (b) the Oneida County share of proceeds from any such settlement is consistent with the shares established in Exhibit A to Addendum Two, a copy of which is attached to this Resolution and which is consistent with the allocations established in previous settlements with Opioid Defendants.
- 2) Prior to executing any settlement agreement, or any document related thereto, the **Corporation Counsel** shall provide notice to the Administrative Coordinator and Board Chair of the proposed settlement and the terms related thereto.
- 3) The Board Chair is authorized and directed to take any and all such other and further action necessary to effectuate the intent of this Resolution.

BE IT FURTHER RESOLVED: all proceeds from any settlement agreement not otherwise directed to the Attorney Fees Account shall be deposited in the County's Opioid Abatement Account. The Opioid Abatement Account shall be administered consistent with the terms of this Resolution, Wis. Stat. § 165.12(4), and the applicable settlement agreement. BE IT FURTHER RESOLVED: the County hereby authorizes the establishment of an account separate and distinct from any account containing funds allocated or allocable to the County which shall be referred to by the County as the "Attorney Fees Account." An escrow agent shall deposit a sum equal to up to, but in no event exceeding, an amount equal to 20% of the County's proceeds from a settlement agreement into the Attorney Fees Account unless such other amount is established by the applicable settlement agreement. If the payments to the County are not enough to fully fund the Attorney Fees Account as provided herein because such payments are made over time, the Attorney Fees Account shall be funded by placing up to, but in no event exceeding, an amount equal to 20% of the proceeds from a settlement agreement attributable to Local Governments (as that term is defined in the MOU) into the Attorney Fees Account for each payment. Funds in the

Attorney Fees Account shall be utilized to pay the fees, costs, and disbursements owed to the Law Firms pursuant to the engagement agreement between the County and the Law Firms provided, however, the Law Firms shall receive no more than that to which they are entitled under their fee contract when considering the amounts paid the Law Firms from any fee fund established in a settlement agreement and allocable to the County. The Law Firms may make application for payment from the Attorney Fees Account at any time and the County shall cooperate with the Law Firms in executing any documents necessary for the escrow agent to make payments out of the Attorney Fees Account.

BE IT FURTHER RESOLVED: that all actions heretofore taken by the Board of Supervisors and other appropriate public officers and agents of the County with respect to the matters contemplated under this Resolution are hereby ratified, confirmed and approved.

Approved for presentation to the County Board by the Executive Committee this 9th day of July, 2025. Offered and passage moved by: Billy Fried, Scott Holewinski, Russ Fisher, Diana Harris, Steven Schreier, Robb Jensen, Connor Showalter

<u>Discussion:</u> Fried explained that this sets up a designated person in the County, so this gets done in a timely manner. Fugle stated this Resolution delegates the authority to the County Board Chair to accept the settlement terms for the Opioid lawsuits. Fugle explained that if an agreement needs to be signed, this allows for the County Board Chair to sign rather than having to get approval for each individual one.

Roll Call Vote on Resolution # 41 – 2025: 20 Aye; 1 Absent, Hanus Resolution # 41 – 2025: Adopted

<u>Resolution # 42 – 2025:</u> Offered by the Supervisors of the Executive Committee to Appoint Ms. Jennifer Lueneburg as the Human Resources Director.

Resolution to appoint Human Resources Director.

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

WHEREAS, the Executive Committee did receive a retirement notice from the incumbent Human Resources Director and instructed the Labor Relations Employee Services Department to conduct a recruitment to fill the position; and WHEREAS, the Executive Committee recommended the Chair of the Committee be a part of the interview team, who interviewed three qualified candidates for the position of Human Resources director; and

WHEREAS, the interview team unanimously selected a candidate and recommends the hiring of Ms. Jennifer Lueneburg as the Human Resources Director contingent upon County Board approval; and

NOW THEREFORE, **BE IT RESOLVED**, that the Oneida County Board of Supervisors hereby confirms the appointment of Ms. Jennifer Lueneburg as the Human Resources Director under the following conditions:

- 1. The effective date of the appointment shall be August 1, 2025, and
- 2. For compensation purposes, Ms. Jennifer Lueneburg shall be compensated as follows:
 - a. Hire rate at \$95,600.00 with a COLA on the first payroll in 2026
 - b. Effective the first of the payroll period after six months of employment, based on satisfactory performance evaluation, increase to Grade Level S, Step 1
 - c. Effective the first of the payroll period after an additional six months of employment, based on satisfactory performance evaluation, increase to Grade Level S, Step 2

Approved for presentation to the County Board by the Executive Committee this 9th day of July, 2025.

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

<u>Discussion:</u> Charbarneau stated that this Resolution is to appoint Lueneburg as the Human Resource Director. Charbarneau explained that Lueneburg has worked for the county for 23 years. Cushing stated that Charbarneau has been a phenomenal employee for Oneida County, has been an employee for 32 years, and will be greatly missed. Fried reported that Charbarneau went through many challenges in that position and went to bat for the employees. Lueneburg thanked the Board.

Roll Call Vote on Resolution # 42 - 2025: 20 Aye; 1 Absent, Hanus

Resolution # 42 - 2025: Adopted

<u>CLOSED SESSION:</u> It is anticipated that a motion will be made, seconded and approved by roll call vote to enter into closed session pursuant to Section § 19.85(1) (g) Conferring with legal counsel for the governmental body who is rendering oral or written advice concerning strategy to be adopted by the body with respect to litigation in which it is or is likely to become involved (Topics: Case No: 3:25-cv-384 and PIN MI-3240: WD Wis. 25-CV-325, Oneida Case Nos. 24-CX-2 and 25-CV-66 and Fourth of July Overtime.) and **(e)** Deliberating or negotiating the purchasing of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session (Topic: Offer to Purchase RH-9333-1001). It is anticipated that the County Board will return to open session by roll call vote to consider the remainder of the meeting agenda.

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

Motion/Second: Cushing/Schreier to go into Closed Session at 9:55 a.m.

Roll Call Vote: 20 Aye; 1 Absent, Hanus

Motion: Adopted

Motion/Second: Jensen/Harris to return to Open Session at 11:52 a.m.

Roll Call Vote: 20 Aye; 1 Absent, Hanus

Motion: Adopted

Announcement: Chairman Holewinski announced that when in closed session there was no action taken.

NEXT MEETING DATE AND TIME August 19th, 2025 @ 9:30 a.m.

Unless a motion is made to change the starting time.

ADJOURNMENT:

Chairman Holewinski adjourned the meeting at 11:53 a.m.



August 12, 2025

Collette Sorgel County Board Supervisor & Broadband Liaison 6463 Cedar Crest Ln Three Lakes, WI 54562 608-516-1831

Dear Collette,

On August 11, 2025, the OCEDC Broadband Committee held a virtual meeting to review the status of broadband initiatives across Oneida County. Below is a summary of the updates shared.

Bug Tussel Project Update

John Sweeney, Project Manager, provided a detailed report on Bug Tussel's ongoing broadband expansion in Oneida County. Key highlights include:

- 1. Site reviews are actively underway. Construction continues, and staff—along with residents—who have questions related to broadband construction activities are receiving accurate and timely responses.
- 2. Coordination is ongoing with assigned counsel, the Finance Director, and the Executive Committee to identify Bug Tussel costs associated with project bonding. These costs will be incorporated into the final lateral construction plans.
- 3. Work is progressing with counsel to complete the Facilities Use Agreement for County Board consideration.
- 4. Discussions are underway with the Forestry Director and counsel to review a draft lease for the Burrows Lake County Forest tower site.
- 5. Ongoing conversations are focused on opportunities to co-locate public safety and other agency infrastructure on new towers, as well as expanding fiber optic connectivity to support their operations.
- 6. John continues to assist OCEDC by providing subject matter expertise, reviewing broadband grant proposals, and analyzing evolving guidance from the Public Service Commission (PSC).

BEAD BOB Grant Update

The federal BEAD program has been revised and is now referred to as BEAD BOB (Benefit of the Bargain). Updated broadband service standards include:

- Minimum Speeds: 100 Mbps download / 20 Mbps upload
- Latency: ≤ 100 ms (suitable for real-time applications like video conferencing)
- **Data Caps:** No unreasonable limitations
- Reliability: Must be consistently available and capable of meeting demand
- **Technology Neutral:** Fiber and high-performance fixed wireless technologies are both eligible

Mark Leonard from the PSC reported that over \$2 billion in BEAD BOB funding requests have been submitted. The PSC is reviewing bids and will select providers based on the lowest cost. A seven-day public comment period will follow, identifying which providers will be awarded funding in each business unit. This public



comment period must occur no later than **August 27, 2025**, as final proposals must be sent to NTIA by **September 4, 2025**.

Note on Satellite Services:

While Low Earth Orbit (LEO) providers such as Starlink may claim compliance, most satellite services are not preferred due to latency and reliability concerns. Counties do not have authority to determine which ISPs receive BEAD BOB funding—these decisions are made at the state and federal levels.

Bug Tussel Promissory Note

A promissory note—serving as the required local match for the BEAD grant—has been negotiated on the County's behalf by Mr. Schulz (Bond Counsel). Additional updates will be provided as this process moves forward.

Next Meeting & Resources

The next OCEDC Broadband Task Force meeting is scheduled for September 8, 2025.

For additional background and real-time broadband mapping tools, please refer to the following resources:

- Wisconsin Broadband Challenge Map
- Interactive Broadband Mapping
- Proposed Broadband Project Oneida County, WI

Please feel free to reach out if you have any questions or would like additional details.

Best regards,

Tony Pharo

Executive Director

Oneida County Economic Development Corporation

CC:

- Scott Holewinski
- Billy Fried
- Tracy Hartman (County Board Monthly Board Packet)
- Pete Otis
- Greg Miljevich
- Mark Foley
- John Sweeney
- Sara Chiamulera

Oneida County Highway Department

2024 Annual Report

Our Staff

- ▶ One Commissioner
- ▶ One Patrol Superintendent
- ► One Shop Superintendent
- One Finance Technician
- ► One Financial Specialist
- ▶ Two Mechanics
- ▶ Two Foreman
- ► Eighteen Highway Operators

- 27 Full Time Employees
 - Routine Maintenance (ditch clearing, crack sealing, tree clearing, shoulder maintenance, etc)
 - Winter Maintenance (plowing, sanding, salting, brining, etc)
 - Pavement Repairs (patching, mill & fill, mastic, etc)
 - Sign repairs/replacements
 - Oversee bridge inspections
 - Administrative support/grant applications
 - Purchasing and maintenance of equipment
 - Maintenance of 16 buildings

Highway Facilities

- ► The Highway Department has 16 buildings at 4 locations
- ► Rhinelander (Main Facility)
 - ▶ 9 buildings
- Three Lakes (Open during winter months)
 - ▶ 2 buildings
- Monico (Open during winter months)
 - ▶ 2 buildings
- Minocqua (Open during winter months)
 - ▶ 3 buildings
- ► Two gravel pits

We Perform Work For...

- ► The State of Wisconsin (Dept of Transportation)
 - ► Number highways (395 lane miles)
 - ► Routine and winter maintenance, special projects
- Oneida County
 - ► Lettered highways (172 centerline miles)
 - Routine and winter maintenance, special projects
 - Production of salt/sand, brine
 - ► Administrative support: billing, budgeting, etc
 - ► Maintain department equipment
- ► Other County Departments
- Municipalities

Funding

- State Highway Maintenance
 - ► Funded through Routine Maintenance Agreement (RMA), DMA, TMA, LFA, etc
- County Highway Construction
 - ► Funded through Tax Levy, General Fund Transfer, LRIP/STP Grants
- County Highway Maintenance
 - ► Funded through Tax Levy and General Transportation Aids

Year in Review: County Construction

- ► Total Construction Budget: \$2,352,599
- ► Total Spent: \$2,124,620
- ▶ Bigger projects in 2024 included:
 - ► Resurfacing 1.34 miles of CTH G \$480,000
 - ► Resurfacing 2.45 miles of CTH K \$890,000
 - ► Resurfacing 3.67 miles of CTH N \$816,000

Year in Review: State & County Maintenance

- Crack sealing
 - ► State: 32,990 lbs of Sealant
 - ► County: 12,560 lbs of Sealant
 - ► Town: 7,220 lbs of Sealant
- Mastic
 - ► State: 43,470 lbs of Mastic
 - ► County: 18,660 lbs of Mastic
- ▶ 2' Mill & Fill Patching
 - ► State: 245 Tons of Asphalt
 - ► County: 260 Tons of Asphalt

- Culverts
 - ► County: 35 replacements
 - ► Town: 3 replacements
 - ► Forestry Dept: 3 extensions
- ► Asphalt Paving
 - ► County wedging: 513 Tons of Asphalt
 - ► County paved shoulders: 392 Tons of Asphalt

2024 Maintenance Budgets

- County Maintenance
 - ▶ Winter Maintenance
 - ▶ Budget: \$808,339
 - ► Spent: \$510,883
 - ▶ General Maintenance
 - ▶ Budget: \$1,447,217
 - ► Spent: \$1,341,699

- State Maintenance
 - ► Routine Maintenance Agreement
 - ▶ Budget: \$1,557,500
 - ▶ Spent: \$1,575,363
 - Cracksealing DMA
 - ▶ Budget: \$179,960
 - ▶ Spent: \$125,376
 - ► Asphalt Repair DMA
 - ▶ Budget: \$54,000
 - ▶ Spent: \$53,998

Year In Review: Equipment Purchases

- ► In 2024 we purchased:
 - ▶ Patrol Supt. Pickup
 - ▶ (2) Foreman Trucks
 - ▶ (2) Flagger Trucks
 - ► Tailgate Conveyor
 - ► Skidsteer Grapple
 - ► Shop Forklift
 - ► Ordered (3) Patrol Trucks

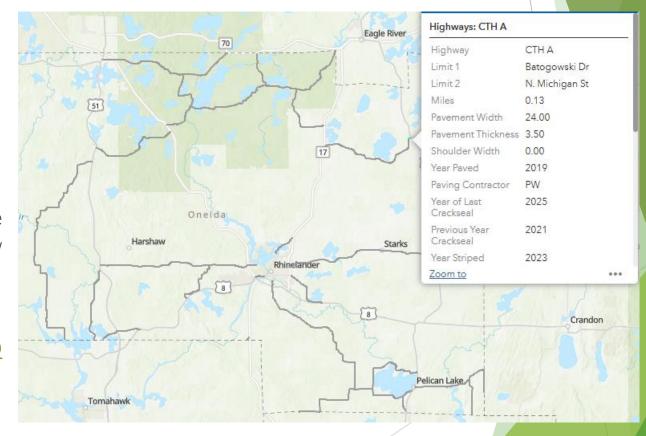
Patrol Truck Order Summary

- ▶ 2022 Ordered two Tri-Axles
 - ► Est Cost: \$822,664
 - ► Chassis are complete
 - ► Body builder has not started yet
- ▶ 2023 Ordered three Tandem Axles
 - ► Est Cost: \$1,021,920
 - ► Chassis complete
 - ► Body builder has not started yet

- 2024 Ordered two Tri-Axles, one Single Axle
 - ► Est Cost: \$1,188,501
 - ► Two trucks complete
 - ► Body builder starting on second Tri-Axle
- 2025 Ordered one Tandem Axle
 - ► Est Cost: \$350,584
 - ► Chassis ETA July 2025
 - ▶ Body Build ETA Sept 2026

2024 GIS Project

- In 2024, the Highway Department and Land Information Office worked together to create a Highway Database in the GIS mapping program.
- ► Items now mapped include: signs, storm drains, culverts, snowmobile crossings, bridges, guardrails, plow routes and all highway sections
- https://oneidacounty.maps.arcgis.com/apps/web appviewer/index.html?id=816846e 30ed842d29a7f5bc72867f304



Looking Forward...Highway Facility Upgrades

- Proposal to make significant repairs and upgrades to the current Rhinelander facility
 - ► Electrical distribution and panel upgrade
 - Replacement of all shop drains and installation of oil separators
 - ► Fire suppression system
 - Replacement of windows and doors
 - Exterior tuck-pointing and concrete repairs
 - ► Major renovation of maintenance bays
 - ▶ New construction of new automatic wash bay with extra heated storage

Looking Forward...2025 County Construction

- Tax Levy, General Fund, LRIP
 - ► CTH G 4.5 miles
 - ► Estimate: \$1,435,000
 - ► CTH Q 2.25 miles
 - ► Estimate: \$620,000
 - ► CTH Q 0.45 miles
 - ► Estimate: \$125,000

- STP/Local Bridge Funding (80/20)
 - ► CTH L 6.16 miles
 - ► Total Project: \$2,469,800
 - ► CTH L Bearskin Bridge
 - ► Total Project: \$735,693

Looking Forward...Upcoming Grants

- STP Grants (80/20)
 - ▶ 2027 CTH P (0.6 miles)
 - ► Estimate: \$857,500
 - ▶ 2028 CTH P (3.6 miles)
 - ► Estimate: \$2,938,000
 - ▶ 2029 CTH W (0.48 miles)
 - ► Estimate: \$800,000
 - ► Applying for 4 more road projects in 2025

- ► HRRR Grant (90/10) 2028 CTH H
 - ► Estimate: \$1,400,000
- ► Local Bridge Grants (80/20)
 - ▶ 2026 CTH D Sand/Dam Bridge
 - ► Estimate: \$1,167,400
 - ▶ 2027 CTH C Moen Lake Bridge
 - ► Estimate: \$1,563,500
 - ► Applying for 2 more bridge projects in 2025

Looking Forward...Notes of Interest

- ▶ 2025-2027 State Budget
 - ▶ Passed increase to GTA (3%, 3%)
 - ► LRIP-Supplemental program to continue for another biennium (\$100 million program)
 - ► ARIP program to continue with \$150 million of funding. A portion will be for funding 6-20' culvert replacements/repairs
 - ▶ \$30 million increase to state highway maintenance over the two year budget

Questions...



Oneida County

Finance Department Memorandum

August 13, 2025

TO: Oneida County Board of Supervisors

FROM: Tina Smigielski, CPA, Finance Director & County Auditor CC: Tracy Hartman, County Clerk & Administrative Coordinator

Anthony Cervini, Principal, State & Local Government Audit Leader, Sikich LLP

RE: 2024 Annual Financial Report Overview

The Annual Financial Report is complete. The report was prepared in accordance with standards prescribed by the Governmental Accounting Standards Board (GASB), the Government Finance Officers Association (GFOA) of the United States and Canada, State of Wisconsin Statutes, Wisconsin Department of Revenue guidelines, and Oneida County Code. State of Wisconsin Statute Section 86.303(5)(c) requires an annual audit be conducted by an Independent Certified Public Accountant (CPA). Oneida County retains Sikich LLP to serve in this capacity. The County received a clean audit opinion for the fiscal year ended December 31, 2024.

The full 2024 report is posted on the Oneida County Website, Finance Department's page via this link <u>24-8100-Final-Audit-Oneida-County.pdf</u>.

The County's net position as of December 31, 2024 is \$100.9 million: \$67.0 million is invested in capital assets (net of depreciation); \$2.3 million is restricted for specific purposes; and, \$31.6 million, or 11% of total net position, is unrestricted assets.

Total revenues, including net transfers, were \$62.2 million for the year. Taxes accounted for 43% total revenues; charges for services 28%; grants & contributions 17%; and the remaining 12% consisted of intergovernmental, investment income and other revenues.

Expenses totaled \$55.7 million for 2024. Public safety accounted for 30% of spending; health and human services 23%; general government 19%; highway 10%; and categories including conservation, development, recreation, and other accounted for the remaining 18%.

The 2024 results reflects a decrease 1%, or \$454 thousand, in revenues and decrease of 5%, or \$3.0 million, in expenses compared to 2023. In 2024, the total cost of County programs was 89% of revenue; in other words, for every dollar received in revenue, the County spent 89 cents. The result of 2024 operations increased total net position by \$6.5 million to \$100.9 million.

The General Fund ended the year with a favorable variance to budget, with actual revenues of \$34.5 million finishing over the \$31.9 million budget, and actual expenses of \$29.2 million versus the \$33.3 million budgeted. The General Fund surplus of \$5.3 million was reduced after net transfers and fiscal activity, adding \$1.8 million at year end to the General Fund reserves.

The General Fund reserves at year-end total \$27.9 million as follows: \$2.3 million non-spendable; \$4.9 million assigned (continuing appropriations); \$10.8 million Stabilization (Rainy Day); and \$9.9 million unrestricted.

In addition to the report highlights included in this memorandum, I encourage you to review the report in its entirety at your convenience. Please feel free to contact me with any question or concerns regarding the 2024 report, tsmigielsk@oneidacountywi.gov or 715/369-6145. You may also contact Anthony Cervini, CPA, CFE, Principal, Sikich LLP, anthony.cervini@sikich or 630/566-8574. Thank you.



ONEIDA COUNTY, WISCONSIN

ANNUAL FINANCIAL REPORT



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Basic Financial Statements (Continued)

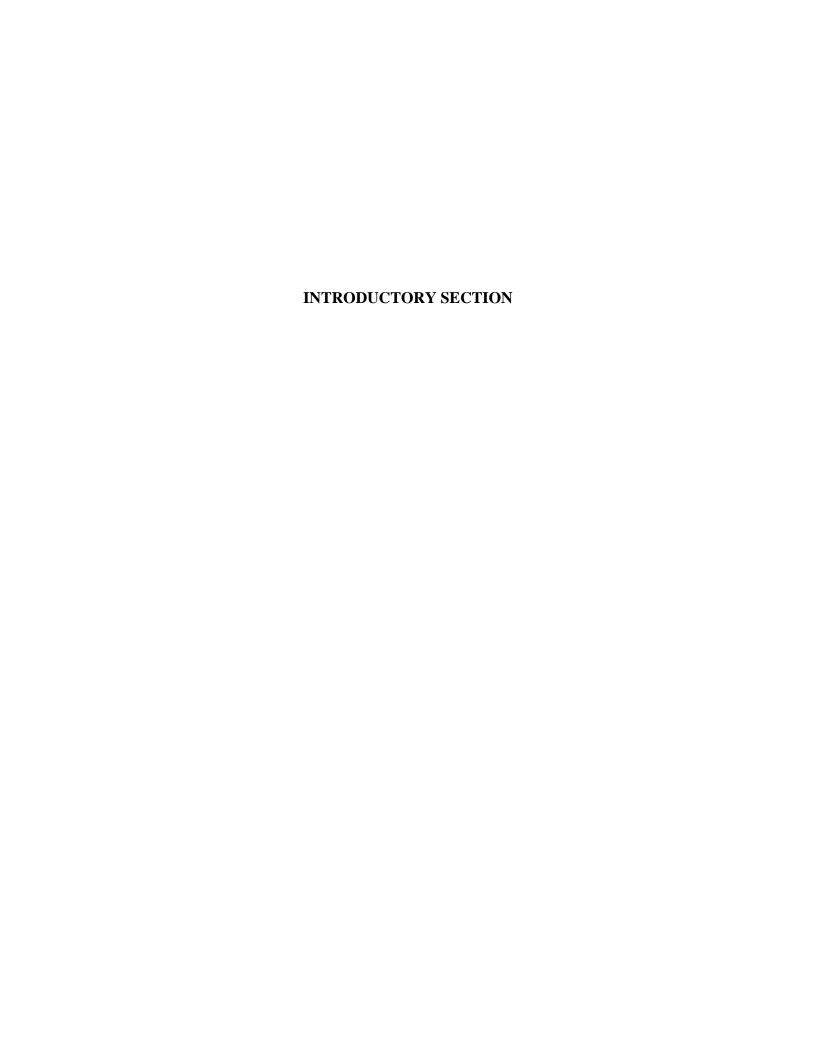
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Transmittal Letter

July 30, 2025

To the Oneida County Board of Supervisors:

I am pleased to present the Annual Financial Report of Oneida County, Wisconsin for the fiscal year ended December 31, 2024. This letter of transmittal is designed to complement and be read in conjunction with the Management's Discussion and Analysis (MD&A) and other sections of this comprehensive report. The report is the management's annual report to its taxpayers, governing board, oversight bodies, investors and creditors.

The Annual Financial Report was prepared generally in accordance with Standards prescribed by the Governmental Accounting Standards Board (GASB), the Government Finance Officers Association (GFOA) of the United States and Canada, the State of Wisconsin Statutes, Wisconsin Department of Revenue guidelines, and Oneida County Code.

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

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

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

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

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

Respectfully submitted,

Tina M. Smigielski, C.P.A.

DinamSuigielslie

Finance Director &

County Auditor

Oneida County, Wisconsin

Principal Officials

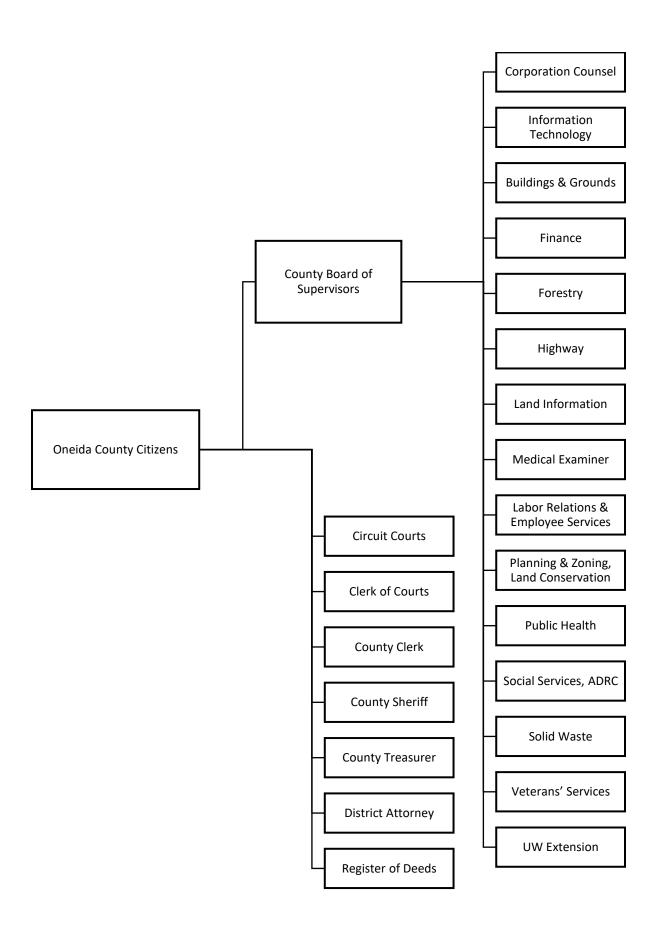
Scott Holewinski, Chairman Tracy Hartman, County Clerk

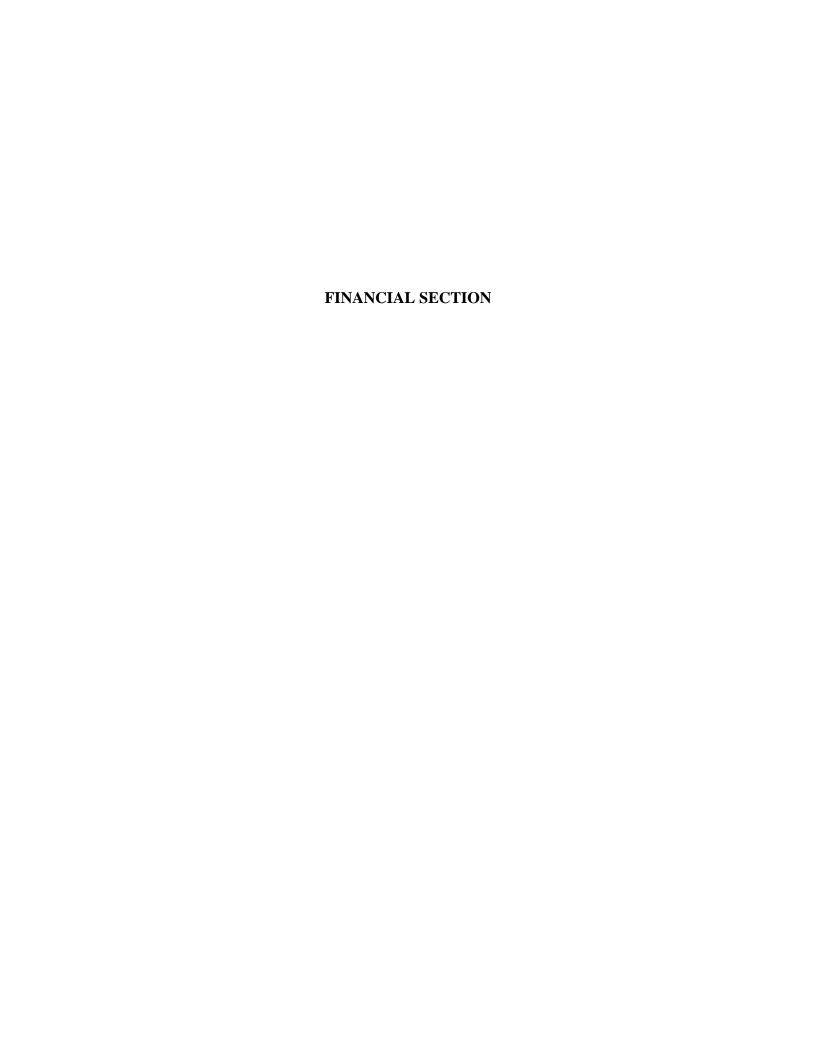
Russ Fisher, 1st Vice Chair Tara Ostermann, County Treasurer

Diana Harris, 2nd Vice Chair Tina M. Smigielski, C.P.A., Finance Director

County Board of Supervisors by District

District 1, Connor Showalter	District 8, Greg Oettinger	District 15, Lenore Lopez
District 2, Kristopher Hanus	District 9, Diana Harris	District 16, Michael Timmons
District 3, Linnaea Newman	District 10, Dan Hess	District 17, Billy Fried
District 4, Steven Schreier	District 11, Robb Jensen	District 18, Michael Tautges
District 5, Russ Fisher	District 12, Mitchell Ives	District 19, Bob Almekinder
District 6, Debbie Condado	District 13, Collette Sorgel	District 20, Chris Schultz
District 7, Robert Briggs	District 14, Scott Holewinski	District 21, Ted Cushing







17335 Golf Parkway, Suite 500 Brookfield, WI 53045 262.754.9400

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Oneida County, Wisconsin (the County) as of and for the year ended December 31, 2024, and the related notes to financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Oneida County, Wisconsin, as of December 31, 2024 and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Emphasis of Matter

As part of our audit for the year ended December 31, 2024 financial statements, we also audited the adjustments as described in Footnote 12 that were applied to restate the financial statements for the year ended December 31, 2023. In our opinion, such adjustments are appropriate and have been properly applied.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Oneida County's ability to continue as a going concern for 12 months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit
 procedures that are appropriate in the circumstances, but not for the purpose of expressing
 an opinion on the effectiveness of the County's internal control. Accordingly, no such
 opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

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

Supplementary Information

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

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

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 31, 2025, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Sikich CPA LLC

Brookfield, Wisconsin July 31, 2025



17335 Golf Parkway, Suite 500 Brookfield, WI 53045 262.754.9400

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the County Board Oneida County, Wisconsin

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Oneida County, Wisconsin (the County), as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated July 31, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as items 2024-001 that we consider to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Oneida County, Wisconsin's Response to Findings

Government Auditing Standards require the auditor to perform limited procedures on the County's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Sikich CPA LLC

Brookfield, Wisconsin July 31, 2025

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended December 31, 2024

Schedule of Findings and Questioned Costs

2024-001

Type of Finding: Significant deficiency in internal control over financial reporting.

Condition: Management and the Board of the County share the ultimate responsibility for the County's internal control system. The County recorded two error corrections in the Solid Waste Fund related to prior period.

Context: The County identified a capital asset in the Solid Waste Department that was expensed in prior periods, but should have been recorded as a capital asset. Additionally, the County identified revenue related to prior periods in the Solid Waste Department that should have been recorded as accounts receivable. Both items were recorded as error corrections in the current period.

Criteria: The preparation and review of accurate financial reporting information by staff with expertise in financial reporting is an internal control intended to prevent, detect and correct a potential omission or misstatement in the financial statements or notes.

Cause: Oneida County's internal controls over financial reporting did not identify the error's in prior periods.

Effect: Without our involvement, Oneida County may not be able to completely prepare an annual financial report in accordance with accounting principles generally accepted in the United States of America.

Recommendation: We recommend the County should establish and implement procedures to record capital assets under the County capitalization policy in the period they are purchased. Additionally, we recommend the County implement procedures to identify and reconcile accounts receivable as of year end.

GENERAL PURPOSE EXTERNAL FINANCIAL STATEMENTS

As the financial management of Oneida County (County), we offer readers a discussion and analysis of the County's financial performance that provides an overview of financial activities and identifies changes in the County's financial position for the years ending December 31, 2024 and 2023 for comparative purposes. Please read this analysis in conjunction with the County's financial statements, which begin with the Basic Financial Statements and the Independent Auditors' Report for the year ended December 31, 2024.

FINANCIAL HIGHLIGHTS

The County's net position, as a result of operations is \$100.9 million for the fiscal year ending December 31, 2024, with \$67.0 million invested in capital assets net of related debt and depreciation, \$2.3 million restricted for specific purposes, and \$31.6 million in unrestricted net position.

- Governmental net position is \$90.0 million, with \$57.7 million in net capital assets, \$2.3 million restricted for specific purposes, and \$30.0 million in unrestricted net position.
- Business-type net position is \$10.9 million, with \$9.2 million in net capital assets, none restricted for specific purposes, and \$1.7 million in unrestricted net position.

Total revenues, including net transfers, were \$62.2 million for the year, and expenses totaled \$55.7 million resulting in a net position increase of \$6.5 million. The total cost of County programs was 89% of revenue; in other words, for every dollar in revenue the County spent 89 cents.

- During the year, governmental activities revenues were \$52.8 million, and expenses totaled \$47.6 million, resulting in an increase in net position of \$5.2 million, after transfers.
- Business-type revenues were \$9.3 million, and expenses totaled \$8.1 million, resulting in an increase in net position of \$1.2 million=.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

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

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

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

government-wide financial statements. The proprietary fund financial statements provide separate information for highway and solid waste, both of which are considered major funds of the County. The fiduciary funds include custodial funds which hold assets on behalf of outside parties by the Clerk of Courts. These assets cannot be used for County operations or other County purposes.

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

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

GOVERNMENT-WIDE STATEMENTS & ANALYSIS

Governmental Activities Overview

Governmental activities are combined and reported as one for the purposes of this annual report. The major funds included in the governmental funds are the general fund and social services fund. The general fund accounts for the majority of governmental activities and the services that are provided by the government, making up more than 77% of total governmental assets. The activities of supporting the County's courts, public safety, facilities, forests and parks, as well as general administration, are reported in the general fund. The activities accounted for in the social services fund include counseling, advocacy, education and safety services primarily recovered via grant funds.

Condensed Statement of	Net Posi	tion, as o	f De	cember 31		
Governm	nental Ac	tivities				
(in millions)		2024 2023		Increase / (Decrease)		
Current Assets	\$	68.2	\$	60.5	\$	7.7
Non Current Assets		-		-		-
Capital Assets, Net of Depreciation		58.2		56.6		1.6
Total Assets		126.4		117.1		9.3
Deferred Outflows		13.7		19.7		(6.0)
Total Assets & Deferred Outflows	\$	140.0	\$	136.8	\$	3.3
Current Liabilities		12.0		7.8		4.2
Non Current Liabilities		10.1		12.7		(2.6)
Total Liabilities		22.0		20.5		1.5
Deferred Inflows		28.0		31.4		(3.5)
Total Liabilities & Deferred Inflows	\$	50.0	\$	52.0	\$	(1.9)
Net Investment in Capital Assets		57.7		56.0		1.7
Restricted Net Position		2.3		2.4		(0.1)
Unrestricted Net Position		30.0		26.3		3.7
Total Net Position	\$	90.0	\$	84.8	\$	5.3
Note: numbers may not foot due to rounding						

Statement of Net Position. The governmental activities assets and deferred outflows had a combined increase of 2% to a year-ending total of \$140.0 million. Current assets increased by 13%, attributed to high cash balances and amounts due from other governmental agencies at year-end. Liabilities and deferred inflows declined by a combined -4% to a year-end balance of \$50.0 million. While accrued wages and accounts payables grew compared to the prior year, the decrease in non-current liabilities and deferred inflows offset those upticks. Net capital assets increased by 3% to \$57.7 million as ARPA funded projects were completed; and net position restricted for specific purposes declined slightly. Unrestricted net position ended the year higher than the prior year by 14%, a total ending value of \$30.0 million. Total net position for the year ended at \$90.0 million.

Condensed Statement o		•	Decei	mber 31		
Governm						
	7	2024 2023		Increase /		
(in millions)					(Dec	rease)
Program Revenues	\$	19.4	\$	19.2	\$	0.1
General Revenues - Taxes		26.9		25.9		1.0
General Revenues - Other		6.5		6.1		0.4
Total Revenues	\$	52.7	\$	51.2	\$	1.5
General Government		10.8		11.6		(0.8)
Public Safety		16.8		18.2		(1.3)
Health and Human Services		12.7		12.1		0.5
Public Works		3.6		3.0		0.7
Culture and Recreation		1.4		1.5		(0.2)
Conservation and Development		2.2		2.1		0.1
Interest and Fiscal Charges		0.1		(0.0)		0.1
Total Expenses	\$	47.6	\$	48.5	\$	(0.9)
Excess (Deficit) Before Transfers		5.2		2.8		
Net Transfers				-		
Prior Period Adjustment		0.0		0.0		
Change in Net Position	\$	5.2	\$	2.8		
Net Position, beginning of year		84.8		82.0		
Net Position, end of year	\$	90.0	\$	84.8		
Note: numbers may not foot due to rounding						

Statement of Activities. The County's governmental activities had a 3% uptick from the prior year to \$52.7 million in revenues. While program revenues stayed relatively flat, a combined increase of \$1.3 million in tax and other revenues, including sales tax and investment income, contributed to this overall growth. Total expenses decreased by -2% to \$47.6 million from the prior year driven by reduced spending in the largest categories of general government and public safety. Total revenues exceeded expenses by \$5.2 million, and after net transfers, the governmental activities net position increased to \$90.0 million.

Business-Type Activities Overview

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

Condensed Statement of	Net Posit	tion, as o	f De	cember 31	
Business	-Type Ac	tivites			
(in millions)	2	2024 2023		crease / ecrease)	
Current Assets	\$	3.7	\$	3.3	\$ 0.4
Non Current Assets		-		-	-
Capital Assets, Net of Depreciation		9.2		8.0	1.2
Total Assets		12.9		11.4	1.6
Deferred Outflows		1.4		1.9	(0.5)
Total Assets & Deferred Outflows	\$	14.3	\$	13.3	\$ 1.1
Current Liabilities		0.4		0.4	0.1
Non Current Liabilities		2.1		2.3	(0.2)
Total Liabilities		2.5		2.7	(0.2)
Deferred Inflows		0.9		1.2	(0.3)
Total Liabilities & Deferred Inflows	\$	3.4	\$	3.9	(0.4)
Net Investment in Capital Assets		9.2		8.0	1.2
Restricted Net Position		-		-	-
Unrestricted Net Position		1.7		1.4	0.3
Total Net Position	\$	10.9	\$	9.4	\$ 1.5
Note: numbers may not foot due to rounding					

Statement of Net Position. The business-type activities assets and deferred outflows had a combined increase of \$1.1 million to a total of \$14.3 million. Most significantly net capital assets went up \$1.2 million for a total of \$9.2 million at year end as replacement of facilities and equipment kept pace or exceeded depreciation expense for the year. Total business-type activities liabilities and deferred outflows declined by -11% to a total of \$3.4 million. Non-current liabilities, and deferred inflows for pension and other post-retirement benefits all declined, to improved positions, for the year. Year-end net position is \$10.9 million, with \$1.7 million of that total being unrestricted.

Business-	Type A	ctivites			
(in millions)		2024	2023		ease / rease)
Operating Revenues		8.2	10.1		(1.8)
Operating Expenses		(8.1)	(10.2)		2.1
Operating (Loss)	\$	0.1	\$ (0.1)	\$	0.2
Non Operating Revenues		1.1	1.3		(0.2)
Prior Period Adjustments		0.3	-		0.3
Non Operating Revenues and Other					
Financing Sources	\$	1.4	\$ 1.3	\$	0.1
Change in Net Position	\$	1.5	\$ 1.2		
Net Position, beginning of year		9.4	8.2		
Net Position, end of year	\$	10.9	\$ 9.4		
Note: numbers may not foot due to rounding					

Statement of Revenues, Expenses and Changes in Net Position. The County's business-type activities operating revenues and expenses were essentially a break-even. Non-operating revenues contributed to a positive change in net position for the year of \$1.4 million. The business-type net position at year end is \$10.9 million.

BUDGET HIGHLIGHTS

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

General Fund Budget to Actual

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

General Fund	as o	f December 31	L, 20	24		
	Fi	nal Budget		Actual	Vari	ance to Final Budget
Taxes	\$	21,932,613	\$	21,907,313	\$	(25,300)
Fines and fees		177,703		317,337		139,634
Licenses and permits		20,500		23,853		3,353
Intergovernmental		2,594,721		2,358,762		(235,959)
Charges for services		5,826,879		7,687,073		1,860,194
Investment income		1,015,703		2,033,257		1,017,554
Miscellaneous		285,117		181,645		(103,472)
Total Revenues	\$	31,853,236	\$	34,509,240	\$	2,656,004
General government		9,300,907		8,370,608		930,299
Public safety		15,322,120		14,666,528		655,592
Health and human services		586,181		585,683		498
Public works		197,081		197,081		-
Culture and recreation		1,428,031		1,162,144		265,887
Conservation and development		2,231,562		2,116,113		115,449
Debt Service		-		137,774		(137,774)
Capital outlay, reserve for contingency		4,239,729		1,953,646		2,286,083
Total Expenses	\$	33,305,611	\$	29,189,577	\$	4,116,034
Excess (Deficit) Before Transfers	\$	(1,452,375)	\$	5,319,663		
Proceeds from Capital Asset sales						
Transfers in		41,786		41,786		
Transfers (out)		(3,517,473)		(3,845,978)		
Proceeds from Asset Sales or SBITA		101,754		252,865		
Appropriated use prior year fund balance		1,662,720		-		
Toatl other financing sources (uses)	\$	(1,711,213)	\$	(3,551,327)		
Net Change in Fund Balance	\$	(3,163,588)	\$	1,768,336		
Fund Balance, beginning of year				26,032,508		
Fund Balance, end of year			\$	27,800,844		

The general fund actual results had a positive variance to the budget for both revenues and expenses. Total revenues for the general fund were \$34.5 million, \$2.7 million over the final budget with higher than anticipated revenues in fines and fees, licenses and permits, charges for services, and investment income. Taxes finished close to the expected amounts. Total expenses finished under final budget by \$4.1 million for a total of \$29.2 million. Wages and benefits make up 62% of total general fund expenses, and finished \$721 thousand under the budgeted plan mostly attributable to vacancies and lower than expected fringe benefit costs. Transfers into the general fund at year end included excess tax levy from the public health funds. Due to these positive variances, the County did not need to tap contingency to fund general fund operations for 2024. Before transfers, the general fund realized at \$5.3 million increase in fund balance. After transfers and other financing uses, the fund balance was increased by \$1.7 million to \$27.8 million. It should be noted that of the fund balance \$2.3 million is non-spendable (restricted), \$4.9 million is continuing appropriations, and \$10.8 million is set-aside for a "rainy day" fund, leaving \$9.9 million available for future use.

Other Major Funds

The social services special revenue fund is also considered "major funds" under governmental accounting standards. The social services special revenue fund did not perform well versus its budget, requiring a year-end transfer from the general fund of \$885 thousand to break-even.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

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

Capital Assets, Net of Accum	ulate	d Depreciation	n, a	s of Decembe	r 31	
		2024		2023		Increase /
					(Decrease)
		Go	vern	mental Activi	<u>ties</u>	
Land (not depreciated)	\$	14,966,855	\$	14,966,855	\$	-
Construction in progress (not depreciated)		74,920		300,000		(225,080)
Buildings and improvements		14,662,428		15,104,961		(442,533)
Machinery and equipment		6,627,266		5,732,329		894,937
Intangible assets		573,238		701,480		(128,242)
Infrastructure		21,308,378		19,839,721		1,468,657
Total Net Capital Assets	\$	58,213,085	\$	56,645,346	\$	1,567,739
		<u>Bus</u>	sines	s-Type Activi	<u>ties</u>	
Land (not depreciated)	\$	59,613	\$	59,613	\$	-
Construction in progress (not depreciated)		1,828,852		775,196		1,053,656
Buildings and improvements		2,070,631		2,203,463		(132,832)
Machinery and equipment		1,156,715		1,230,066		(73,351)
Intangible assets		-		-		-
Infrastructure		4,116,699		3,952,184		164,515
Total Net Capital Assets	\$	9,232,510	\$	8,220,522	\$	1,011,988
				<u>Total</u>		
Land (not depreciated)	\$	15,026,468	\$	15,026,468	\$	-
Construction in progress (not depreciated)		1,903,772		1,075,196		828,576
Buildings and improvements		16,733,059		17,308,424		(575,365)
Machinery and equipment		7,783,981		6,962,395		821,586
Intangile asset		573,238		701,480		(128,242)
Infrastructure		25,425,077		23,791,905		1,633,172
Total Net Capital Assets	\$	67,445,595	\$	64,865,868	\$	2,579,727

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

Debt Administration

State statute limits the amount of general obligation debt the County may issue to 5% of its total equalized valuation, the current debt limit for the County is \$550 million. As of December 31st, the County has no outstanding notes or bonds.

FUTURE EVENTS

The County budgeted unassigned general fund balance in 2025 for pay-go capital projects and to augment the operating budget. Even after this budgeted transfer, the unassigned general fund balance has in excess of 3 months' worth of general fund expenses set aside to permit the County to maintain a healthy "rainy day" amount in reserves. Additionally, state statute imposes limits on Wisconsin counties tax levies, including penalties such as reducing state shared revenue if the levy limit is exceeded; therefore, the County continues to closely monitor and seek alternative revenue sources such as sales tax, timber sales, and grants to support the County's operations and costs.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

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



STATEMENT OF NET POSITION

December 31, 2024

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and investments	\$ 40,973,285	\$ 2,541,161 \$	43,514,446
Property tax receivable	19,447,385	-	19,447,385
Accounts receivable	3,993,389	285,981	4,279,370
Leases receivable	355,242	-	355,242
Lease interest receivable	79,629	_	79,629
Notes and loans receivable	30,000	_	30,000
Internal balances	567,794	(567,794)	-
Due from other governments	1,529,515	301,735	1,831,250
Inventory	1,013,760	1,124,449	2,138,209
Prepaid expenses	161,424	6,220	167,644
Capital assets			
Not depreciated	15,041,775	1,888,465	16,930,240
Depreciated (net of accumulated			
depreciation and amortization)	43,171,310	7,344,045	50,515,355
Total assets	126,364,508	12,924,262	139,288,770
DEFERRED OUTFLOWS OF RESOURCES			
WRS items	12,824,837	1,310,888	14,135,725
OPEB items	852,115	99,975	952,090
Total deferred outflows of resources	13,676,952	1,410,863	15,087,815
LIABILITIES			
Accounts payable	8,470,897	304,565	8,775,462
Accrued wages	2,178,030	74,933	2,252,963
Special deposits	721,783	-	721,783
Due to other governments	344,623	_	344,623
Accrued interest payable	5,145	-	5,145
Unearned revenue	262,833	65,989	328,822
Noncurrent liabilities			
Due within one year	1,861,355	203,394	2,064,749
Due in more than one year	8,201,591	624,467	8,826,058
Landfill postclosure care		1,227,389	1,227,389
Total liabilities	22,046,257	2,500,737	24,546,994
DEFERRED INFLOWS OF RESOURCES			
Deferred revenue - property taxes	18,291,823	-	18,291,823
Lease items	336,782	-	336,782
WRS items	7,651,843	782,132	8,433,975
OPEB items	1,696,862	156,071	1,852,933
Total deferred inflows of resources	27,977,310	938,203	28,915,513
NET POSITION			
Net investment in capital assets	57,727,728	9,232,510	66,960,238
Restricted for	, , ,		
Health and human services	1,190,817	-	1,190,817
Conservation and development	1,127,171	-	1,127,171
Unrestricted	29,972,177	1,663,675	31,635,852
TOTAL NET POSITION	\$ 90,017,893	\$ 10,896,185 \$	100,914,078

STATEMENT OF ACTIVITIES

			Program Revenues					
						Operating		Capital
				Charges		Frants and	Grants and	
		Expenses	f	for Services		ontributions	Co	ntributions
FUNCTIONS/PROGRAMS								
PRIMARY GOVERNMENT								
Governmental activities								
General government	\$	10,787,276	\$	1,755,410	\$	496,563	\$	-
Public safety		16,838,233		3,493,659		267,626		-
Health and human services		12,690,125		1,468,606		7,267,783		-
Public works		3,647,825		84,413		1,120,542		-
Culture and recreation		1,355,193		15,528		492,376		-
Conservation and development		2,164,993		2,405,882		486,771		-
Interest and fiscal charges		88,246		-		-		
Total governmental activities		47,571,891		9,223,498		10,131,661		
Business-type activities								
Solid waste		2,449,458		2,351,867		86,003		-
Highway		5,651,573		5,789,895		-		
Total business-type activities	-	8,101,031		8,141,762		86,003		
TOTAL PRIMARY GOVERNMENT	\$	55,672,922	\$	17,365,260	\$	10,217,664	\$	

S		Net (Expense) Revenue and Change in Net Position Primary Government					Net Position
\$ (8,535,303) \$ - \$ (8,535,303) (13,076,948) (13,076,948) (13,076,948) (13,076,948) (2,442,870) - (2,442,870) (2,442,870) - (2,442,870) (24,42,870) (24,42,870) (24,42,870) (847,289) (847,289) (727,660 (88,246) - (88,246) (88,246) - (88,246) (88,246) (88,246) (88,246) (88,246) (88,246) (88,246) (88,246) (88,246) (88,246) (28,216,732) (Governm				110	
(13,076,948) - (13,076,948) (3,953,736) - (3,953,736) (2,442,870) - (2,442,870) (2,442,870) - (2,442,870) (2,442,870) - (2,442,870) (847,289) - (847,289) 727,660 - 727,660 (88,246) - (88,246) - (88,246) (28,216,732) - (28,2		Activi	ties	Ac	ctivities		Total
(13,076,948) - (13,076,948) (3,953,736) - (3,953,736) (2,442,870) - (2,442,870) (2,442,870) - (2,442,870) (2,442,870) - (2,442,870) (847,289) - (847,289) 727,660 - 727,660 (88,246) - (88,246) - (88,246) (28,216,732) - (28,2							
(3,953,736) - (3,953,736) (2,442,870) - (2,442,870) (2,442,870) - (2,442,870) (847,289) 727,660 - 727,660 (88,246) - (88,246)		\$ (8,5)	35,303)	\$	-	\$	(8,535,303)
C2,442,870) - (2,442,870) (2442,870) (847,289) - (847,289) 727,660 - 727,660 (88,246) - (88,246) (88,246) - (88,246) (28,216,732) - ((13,0	76,948)		-		(13,076,948)
(847,289) - (847,289) 727,660 - 727,660 (88,246) - (88,246) - (88,246) - (88,246) - (88,246) - (88,246) - (88,246) - (88,246) - (28,216,732) - (28,216,732) - (28,216,732) - (13,588) - (13,582) - (13,582) - (13,582) - (12,6734)		(3,9	53,736)		-		(3,953,736)
T27,660		(2,4	42,870)		-		(2,442,870)
(88,246)		(8-	47,289)		-		(847,289)
Carrier Carr		7	27,660		-		727,660
Canal revenues Cana			88,246)		-		(88,246)
Canceral revenues Canc		(28,2	16,732)		-		(28,216,732)
Canceral revenues Canc							
Ceneral revenues Taxes Property 19,485,689 - 19,485,689 Other 7,405,316 - 7,405,316 - 7,405,316 Intergovernmental - unrestricted 3,734,821 - 3,734,821 Investment income 2,095,032 40,000 2,135,032 Miscellaneous 629,272 1,058,739 1,688,011 Gain on sale of capital assets 117,098 - 117,098 Total 33,467,228 1,098,739 34,565,967 CHANGE IN NET POSITION 5,250,496 1,225,473 6,475,969 NET POSITION, JANUARY 1 84,767,397 9,413,007 94,180,404 Error correction - 257,705 257,705 NET POSITION, JANUARY 1, AS RESTATED 84,767,397 9,670,712 94,438,109			-				
General revenues Taxes Property 19,485,689 - 19,485,689 Other 7,405,316 - 7,405,316 Intergovernmental - unrestricted 3,734,821 - 3,734,821 Investment income 2,095,032 40,000 2,135,032 Miscellaneous 629,272 1,058,739 1,688,011 Gain on sale of capital assets 117,098 - 117,098 Total 33,467,228 1,098,739 34,565,967 CHANGE IN NET POSITION 5,250,496 1,225,473 6,475,969 NET POSITION, JANUARY 1 84,767,397 9,413,007 94,180,404 Error correction - 257,705 257,705 NET POSITION, JANUARY 1, AS RESTATED 84,767,397 9,670,712 94,438,109			-		138,322		138,322
General revenues Taxes Property 19,485,689 - 19,485,689 Other 7,405,316 - 7,405,316 Intergovernmental - unrestricted 3,734,821 - 3,734,821 Investment income 2,095,032 40,000 2,135,032 Miscellaneous 629,272 1,058,739 1,688,011 Gain on sale of capital assets 117,098 - 117,098 Total 33,467,228 1,098,739 34,565,967 CHANGE IN NET POSITION 5,250,496 1,225,473 6,475,969 NET POSITION, JANUARY 1 84,767,397 9,413,007 94,180,404 Error correction - 257,705 257,705 NET POSITION, JANUARY 1, AS RESTATED 84,767,397 9,670,712 94,438,109			-		126,734		126,734
Taxes Property 19,485,689 - 19,485,689 Other 7,405,316 - 7,405,316 Intergovernmental - unrestricted 3,734,821 - 3,734,821 Investment income 2,095,032 40,000 2,135,032 Miscellaneous 629,272 1,058,739 1,688,011 Gain on sale of capital assets 117,098 - 117,098 Total 33,467,228 1,098,739 34,565,967 CHANGE IN NET POSITION 5,250,496 1,225,473 6,475,969 NET POSITION, JANUARY 1 84,767,397 9,413,007 94,180,404 Error correction - 257,705 257,705 NET POSITION, JANUARY 1, AS RESTATED 84,767,397 9,670,712 94,438,109		(28,2	16,732)		126,734		(28,089,998)
Property Other 19,485,689 Other - 7,405,316 Other - 7,405,316 Other - 7,405,316 Other - - 3,734,821 Other - - 3,734,821 Other - - 2,135,032 Other -							
Other 7,405,316 - 7,405,316 Intergovernmental - unrestricted 3,734,821 - 3,734,821 Investment income 2,095,032 40,000 2,135,032 Miscellaneous 629,272 1,058,739 1,688,011 Gain on sale of capital assets 117,098 - 117,098 Total 33,467,228 1,098,739 34,565,967 CHANGE IN NET POSITION 5,250,496 1,225,473 6,475,969 NET POSITION, JANUARY 1 84,767,397 9,413,007 94,180,404 Error correction - 257,705 257,705 NET POSITION, JANUARY 1, AS RESTATED 84,767,397 9,670,712 94,438,109		10.4	05 600				10 495 690
Intergovernmental - unrestricted 3,734,821 - 3,734,821 Investment income 2,095,032 40,000 2,135,032 Miscellaneous 629,272 1,058,739 1,688,011 Gain on sale of capital assets 117,098 - 117,098 Total 33,467,228 1,098,739 34,565,967 CHANGE IN NET POSITION 5,250,496 1,225,473 6,475,969 NET POSITION, JANUARY 1 84,767,397 9,413,007 94,180,404 Error correction - 257,705 257,705 NET POSITION, JANUARY 1, AS RESTATED 84,767,397 9,670,712 94,438,109					-		
Investment income 2,095,032 40,000 2,135,032 Miscellaneous 629,272 1,058,739 1,688,011 Gain on sale of capital assets 117,098 - 117,098 Total 33,467,228 1,098,739 34,565,967 CHANGE IN NET POSITION 5,250,496 1,225,473 6,475,969 NET POSITION, JANUARY 1 84,767,397 9,413,007 94,180,404 Error correction - 257,705 257,705 NET POSITION, JANUARY 1, AS RESTATED 84,767,397 9,670,712 94,438,109					_		
Miscellaneous 629,272 1,058,739 1,688,011 Gain on sale of capital assets 117,098 - 117,098 Total 33,467,228 1,098,739 34,565,967 CHANGE IN NET POSITION 5,250,496 1,225,473 6,475,969 NET POSITION, JANUARY 1 84,767,397 9,413,007 94,180,404 Error correction - 257,705 257,705 NET POSITION, JANUARY 1, AS RESTATED 84,767,397 9,670,712 94,438,109					40,000		
Gain on sale of capital assets 117,098 - 117,098 Total 33,467,228 1,098,739 34,565,967 CHANGE IN NET POSITION 5,250,496 1,225,473 6,475,969 NET POSITION, JANUARY 1 84,767,397 9,413,007 94,180,404 Error correction - 257,705 257,705 NET POSITION, JANUARY 1, AS RESTATED 84,767,397 9,670,712 94,438,109							
Total 33,467,228 1,098,739 34,565,967 CHANGE IN NET POSITION 5,250,496 1,225,473 6,475,969 NET POSITION, JANUARY 1 84,767,397 9,413,007 94,180,404 Error correction - 257,705 257,705 NET POSITION, JANUARY 1, AS RESTATED 84,767,397 9,670,712 94,438,109					-		
CHANGE IN NET POSITION 5,250,496 1,225,473 6,475,969 NET POSITION, JANUARY 1 84,767,397 9,413,007 94,180,404 Error correction - 257,705 257,705 NET POSITION, JANUARY 1, AS RESTATED 84,767,397 9,670,712 94,438,109	Gam on sale of capital assets		17,070				117,070
NET POSITION, JANUARY 1 84,767,397 9,413,007 94,180,404 Error correction - 257,705 257,705 NET POSITION, JANUARY 1, AS RESTATED 84,767,397 9,670,712 94,438,109	Total	33,4	67,228		1,098,739		34,565,967
Error correction - 257,705 257,705 NET POSITION, JANUARY 1, AS RESTATED 84,767,397 9,670,712 94,438,109	CHANGE IN NET POSITION	5,2	50,496		1,225,473		6,475,969
NET POSITION, JANUARY 1, AS RESTATED 84,767,397 9,670,712 94,438,109	NET POSITION, JANUARY 1	84,7	67,397		9,413,007		94,180,404
	Error correction		-		257,705		257,705
NET POSITION, DECEMBER 31 \$ 90,017,893 \$ 10,896,185 \$ 100,914,078	NET POSITION, JANUARY 1, AS RESTATED	84,7	67,397		9,670,712		94,438,109
	NET POSITION, DECEMBER 31	\$ 90,0	17,893	\$ 1	10,896,185	\$	100,914,078

BALANCE SHEET GOVERNMENTAL FUNDS

December 31, 2024

	General		Social Services	Nonmajor Governmental	Total Governmental Funds
ASSETS					
Cash and investments Property taxes receivable Accounts receivable Leases receivable Lease interest receivable Notes and loans receivable Due from other funds Due from other governments	\$ 32,093,233 14,127,712 3,908,798 355,242 79,629 30,000 41,375		309,887 3,051,777 8,827 - - - 1,208,390	2,267,896 75,764 - - - 321,125	\$ 40,973,285 19,447,385 3,993,389 355,242 79,629 30,000 41,375 1,529,515
Advances to other funds Inventory	1,891,720 1,013,760		-	-	1,891,720 1,013,760
Prepaid items	1,013,700	'	91,228	70,196	161,424
TOTAL ASSETS	\$ 53,541,469	\$	4,670,109	\$ 11,305,146	
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ 7,779,601	\$	544,074	\$ 147,222	\$ 8,470,897
Accrued wages	2,009,975		120,824	47,231	2,178,030
Special deposits	721,458		325	-	721,783
Due to other funds	-		-	74,755	74,755
Due to other governments	344,623		-	-	344,623
Advances from other funds Unearned revenues	97,804		555,978	734,568	1,290,546
Oneamed revenues	97,804		-	165,029	262,833
Total liabilities	10,953,461		1,221,201	1,168,805	13,343,467
DEFERRED INFLOWS OF RESOURCES					
Lease items	336,782		-	-	336,782
Unavailable revenue - court fines	1,478,232		<u>-</u>		1,478,232
Unavailable revenue - property taxes	12,972,150	<u> </u>	3,051,777	2,267,896	18,291,823
Total deferred inflows of resources	14,787,164		3,051,777	2,267,896	20,106,837
FUND BALANCES					
Nonspendable	1 001 720				1 001 720
Advances Inventory	1,891,720 1,013,760		-	-	1,891,720 1,013,760
Prepaid items	1,013,700	'	91,228	70,196	161,424
Restricted for			71,220	70,170	101,121
Health and human services	-		305,903	884,914	1,190,817
Conservation and development	-		-	1,127,171	1,127,171
Assigned					
Subsequent year's budget	3,982,311		-	-	3,982,311
Specific purposes	-		-	81,323	81,323
Health and human services	-		-	288,981	288,981
Highway and streets Capital outlay	-		-	3,046,019	3,046,019
Unassigned	20,913,053			2,369,841	2,369,841 20,913,053
Total fund balances	27,800,844		397,131	7,868,445	36,066,420
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 53,541,469	\$	4,670,109	\$ 11,305,146	\$ 69,516,724

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

December 31, 2024

FUND BALANCES OF GOVERNMENTAL FUNDS	\$ 36,066,420
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds	58,213,085
Other long-term assets are not available to pay current period expenditures and, therefore, are deferred in the funds Court fines receivable	1,478,232
Differences between expected and actual experiences, assumption changes, contributions after the measurement date and net difference between projected and actual earnings for the WRS plan are recognized as deferred outflows and inflows of resources for the pension plan on the statement of net position	5,172,994
Differences between expected and actual experiences, assumption changes, contributions after the measurement date and net difference between projected and actual earnings for the OPEB plans are recognized as deferred outflows and inflows of resources on the statement of net position	(844,747)
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the governmental funds	
Compensated absences payable	(3,050,801)
Net pension liability - WRS	(1,428,658)
OPEB liabilities	(5,098,130)
Leases payable	(304,015)
Subscriptions payable	(181,342)
Interest payable	 (5,145)
NET POSITION OF GOVERNMENTAL ACTIVITIES	\$ 90,017,893

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

	General	(Formerly Major) ARPA	Social Services	Nonmajor Governmental	Total Governmental Funds
REVENUES					
Property taxes	\$ 14,501,997	\$ -	\$ 1,907,896	\$ 3,075,796	\$ 19,485,689
Other taxes	7,405,316	-	-	-	7,405,316
Fines and fees	317,337	-	-	-	317,337
Licenses and permits	23,853	-	-	-	23,853
Intergovernmental	2,358,762	-	5,468,678	6,039,042	13,866,482
Charges for services	7,687,073	-	215,285	1,337,733	9,240,091
Investment income	2,033,257	-	3,779	57,996	2,095,032
Miscellaneous	181,645	-	31,879	24,011	237,535
Total revenues	34,509,240		7,627,517	10,534,578	52,671,335
EXPENDITURES					
Current					
General government					
Personnel services	5,803,521	-	-	-	5,803,521
Contractual services	1,398,517	-	-	1,134,196	2,532,713
Supplies and expenses	1,168,570	-	-	67,500	1,236,070
Grants and contributions	-	-	-	23,317	23,317
Public safety					
Personnel services	9,939,894	-	-	-	9,939,894
Contractual services	3,829,871	-	-	-	3,829,871
Supplies and expenses	738,694	-	-	-	738,694
Grants and contributions	158,069	_	-	_	158,069
Health and human services	,				,
Personnel services	182,714	_	5,355,786	2,144,705	7,683,205
Contractual services	330,502	_	744,956	644,819	1,720,277
Supplies and expenses	17,850	_	362,404	821,962	1,202,216
Grants and contributions	54,617	_	2,011,136	-	2,065,753
Public works	31,017		2,011,130		2,003,733
Grants and contributions	197,081	-	-	-	197,081
Culture and recreation					
Personnel services	400,585	-	-	-	400,585
Contractual services	88,176	-	-	-	88,176
Supplies and expenses	216,025	-	-	-	216,025
Grants and contributions	457,358	-	-	-	457,358
Highways and streets					
Contractual services	-	-	-	1,858,510	1,858,510
Supplies and expenses	-	-	-	411,170	411,170
Conservation and development					
Personnel services	1,661,404	_	_	_	1,661,404
Contractual services	170,070	_	_	_	170,070
Supplies and expenses	143,518	_	_	_	143,518
Grants and contributions	141,121	_	_	_	141,121
Debt service	,				,
Principal retirement	130,856	_	_	26,897	157,753
Interest and fiscal charges	6,918	_	_	1,059	7,977
Capital outlay	1,876,076	_	38,253	4,356,686	6,271,015
Reserve for contingencies	77,570	-	-	-	77,570
Total expenditures	29,189,577		8,512,535	11,490,821	49,192,933
EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES	5,319,663		(885,018)	(956,243)	3,478,402
					·

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

	 General	(Formerly Major) ARPA	Social Services	Nonmajor vernmental	Go	Total overnmental Funds
OTHER FINANCING SOURCES (USES)							
Transfers in	\$ 41,786	\$	-	\$ 888,273	\$ 2,957,705	\$	3,887,764
Transfers (out)	(3,845,978)		-	-	(41,786)		(3,887,764)
SBITA issuance	9,414				25,713		35,127
Settlement proceeds	-				391,737		391,737
Sale of assets	 243,451		-	-	-		243,451
Total other financing sources (uses)	 (3,551,327)		-	888,273	3,333,369		670,315
NET CHANGE IN FUND BALANCES	 1,768,336		-	3,255	2,377,126		4,148,717
FUND BALANCES, JANUARY 1, AS REPORTED	26,032,508		102,570	393,876	5,388,749		31,917,703
Change within financial reporting entity	 -		(102,570)	-	102,570		-
FUND BALANCES, JANUARY 1, AS RESTATED	 26,032,508		-	393,876	5,491,319		31,917,703
FUND BALANCES, DECEMBER 31	\$ 27,800,844	\$	-	\$ 397,131	\$ 7,868,445	\$	36,066,420

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

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	\$ 4,148,717
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlay as expenditures; however, they are capitalized and depreciated in the statement of activities	5,556,349
The loss on disposal of capital assets is netted with proceeds from the disposal on the statement of activities	(126,353)
Some expenses associated with capital assets do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds	
Depreciation Amortization	(3,674,543) (187,714)
Governmental funds do not present revenues that are not available to pay current obligations. In contrast, such revenues are reported in the statement of activities when earned	(357,783)
The issuance of long-term debt and related costs is shown on the fund financials as other financing sources but is recorded as a long-term liability on the government-wide statements	(25.127)
Subscriptions payable Some expenses associated with long-term obligations do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds	(35,127)
Change in accrued interest payable	(911,411) (2,699)
The repayment of long-term debt is reported as an expenditure when due in governmental funds but as a reduction of principal outstanding in the statement of activities	157,753
The change in the WRS net pension liability and deferred inflows/outflows of resources is not a source or use of a financial resource	447,972
The change in the OPEB liabilities and deferred inflows/outflows of resources is not a source or use of a financial resource	 235,335
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	\$ 5,250,496

STATEMENT OF NET POSITION PROPRIETARY FUNDS

December 31, 2024

	<u>W</u>	Solid Waste Fund		Highway Fund		Total
CURRENT ASSETS						
Cash and cash equivalents	\$	2,277,219	\$	263,942	\$	2,541,161
Receivables						
Accounts		115,324		170,657		285,981
Due from other funds		-		74,755		74,755
Due from other governments		-		301,735		301,735
Inventory		-		1,124,449		1,124,449
Prepaid items		6,220		-		6,220
Total current assets		2,398,763		1,935,538		4,334,301
NONCURRENT ASSETS Capital assets						
Nondepreciable		-		1,888,465		1,888,465
Depreciable, net of accumulated depreciation		2,209,512		5,134,533		7,344,045
Total noncurrent assets		2,209,512		7,022,998		9,232,510
Total assets		4,608,275		8,958,536		13,566,811
DEFERRED OUTFLOWS OF RESOURCES						
WRS items		212,735		1,098,153		1,310,888
OPEB items		19,087		80,888		99,975
Total deferred outflows of resources		231,822		1,179,041		1,410,863
Total assets and deferred outflows of resources		4,840,097		10,137,577		14,977,674
CURRENT LIABILITIES						
Accounts payables		206,327		98,238		304,565
Accrued wages		13,049		61,884		74,933
Due to other funds		41,375		-		41,375
Deferred revenues		-		65,989		65,989
Compensated absences		26,649		167,259		193,908
OPEB liabilities		1,328		8,158		9,486
Total current liabilities		288,728		401,528		690,256

STATEMENT OF NET POSITION (Continued) PROPRIETARY FUNDS

December 31, 2024

	Solid Waste Fund		Highway Fund		Total
LONG-TERM LIABILITIES					
Advance from other funds	\$	601,174	\$	_	\$ 601,174
Compensated absences		33,916		205,392	239,308
Net pension liability - WRS		23,699		122,331	146,030
OPEB liabilities		33,903		205,226	239,129
Postclosure care costs		1,227,389		-	1,227,389
Total long-term liabilities		1,920,081		532,949	2,453,030
					_
Total liabilities		2,208,809		934,477	3,143,286
DEFERRED INFLOWS OF RESOURCES					
WRS items		126,926		655,206	782,132
OPEB items		11,367		144,704	156,071
Total deferred inflows of resources		138,293		799,910	938,203
Total liabilities and deferred inflows of resources		2,347,102		1,734,387	4,081,489
NET POSITION					
Net investment in capital assets		2,209,512		7,022,998	9,232,510
Unrestricted		283,483		1,380,192	1,663,675
TOTAL NET POSITION	\$	2,492,995	\$	8,403,190	\$ 10,896,185

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

	Solid Waste Fund	Highway Fund	Total
OPERATING REVENUES			
Charges for services			
Customers	\$ 2,351,867	\$ 5,789,895	\$ 8,141,762
Miscellaneous	101,489	957,250	1,058,739
Total operating revenues	2,453,356	6,747,145	9,200,501
OPERATING EXPENSES			
Personnel services	503,651	3,583,275	4,086,926
Contractual services	1,516,383	561,040	2,077,423
Supplies and expenses	244,304	894,948	1,139,252
Depreciation	155,617	595,634	751,251
Capital outlay	29,503	16,676	46,179
Total operating expenses	2,449,458	5,651,573	8,101,031
OPERATING INCOME (LOSS)	3,898	1,095,572	1,099,470
NON-OPERATING REVENUES			
Investment income	40,000	-	40,000
Intergovernmental	86,003	-	86,003
Total non-operating revenues	126,003	<u>-</u>	126,003
CHANGE IN NET POSITION	129,901	1,095,572	1,225,473
NET POSITION, JANUARY 1, AS REPORTED	2,105,389	7,307,618	9,413,007
Error correction	257,705	-	257,705
NET POSITION, JANUARY 1, AS RESTATED	2,363,094	7,307,618	9,670,712
NET POSITION, DECEMBER 31	\$ 2,492,995	\$ 8,403,190	\$ 10,896,185

STATEMENT OF CASH FLOWS PROPRIETARY FUNDS

	Solid	Highway	
	Waste Fund	Fund	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash received from customers	\$ 2,346,997	\$ 2,039,354	\$ 4,386,351
Cash received from interfund charges	-	3,644,787	3,644,787
Cash received from miscellaneous revenues	101,489	957,250	1,058,739
Payments to suppliers	(1,731,969)	(1,621,148)	(3,353,117)
Payments to employees	(491,678)	(3,594,331)	(4,086,009)
Net cash from operating activities	224,839	1,425,912	1,650,751
CASH FLOWS FROM NONCAPITAL			
FINANCING ACTIVITIES			
Interfund activity	(5,393)	(74,755)	(80,148)
Repayment of intergovernmental obligations	-	(7,462)	(7,462)
Receipts of intergovernmental revenues	107,881		107,881
Net cash from noncapital financing activities	102,488	(82,217)	20,271
CASH FLOWS FROM CAPITAL AND			
RELATED FINANCING ACTIVITIES			
Purchase of capital assets	_	(1,820,017)	(1,820,017)
Net cash from capital and related financing activities	_	(1,820,017)	(1,820,017)
The east from capital and related mattering activities		(1,020,017)	(1,020,017)
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest received	40,000		40,000
Net cash from investing activities	40,000	-	40,000
NET INCREASE (DECREASE) IN CASH			
AND CASH EQUIVALENTS	367,327	(476,322)	(108,995)
AND CASH EQUIVALENTS	307,327	(470,322)	(100,773)
CASH AND CASH EQUIVALENTS, JANUARY 1	1,909,892	740,264	2,650,156
CASH AND CASH EQUIVALENTS, DECEMBER 31	\$ 2,277,219	\$ 263,942	\$ 2,541,161

STATEMENT OF CASH FLOWS (Continued) PROPRIETARY FUNDS

	Solid		Highway			
	Waste Fund		Fund			Total
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES						
Operating income (loss)	\$	3,898	\$	1,095,572	\$	1,099,470
Adjustments to reconcile operating income (loss) to net						
cash from operating activities						
Depreciation		155,617		595,634		751,251
Effects of changes in operating assets and liabilities						
Accounts receivable		(4,870)		(117,602)		(122,472)
Inventories and prepayments		(5,274)		(192,820)		(198,094)
Pension/OPEB amounts		(9,912)		(55,939)		(65,851)
Accounts payable		63,495		44,336		107,831
Accrued wages		4,376		14,401		18,777
Unearned revenue		-		11,848		11,848
Compensated absences		17,509		30,482		47,991
NET CASH FROM OPERATING ACTIVITIES	\$	224,839	\$	1,425,912	\$	1,650,751

STATEMENT OF FIDUCIARY NET POSITION FIDUCIARY FUNDS

December 31, 2024

	Custodial
ASSETS	
Cash and investments	\$ 726,426
Receivables	
Accounts	11,496,409
Total assets	12,222,835
LIABILITIES	
Due to other governments	7,698,968
Total liabilities	7,698,968
NET POSITION	
Restricted	
Individuals, organizations and	
other governments	4,523,867
TOTAL NET POSITION	\$ 4,523,867

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION FIDUCIARY FUNDS

	<u>Custodial</u>
ADDITIONS Contributions	
Individuals	\$ 6,585,348
Total additions	6,585,348
DEDUCTIONS	
Payments to other governments	8,449,086_
Total deductions	8,449,086
NET (DECREASE)	(1,863,738)
RESTRICTED NET POSITION	
January 1	6,387,605
December 31	\$ 4,523,867

ONEIDA COUNTY, WISCONSIN

NOTES TO FINANCIAL STATEMENTS

December 31, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

a. Reporting Entity

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

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

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

b. Fund Accounting

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

b. Fund Accounting (Continued)

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

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

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

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

c. Government-Wide and Fund Financial Statements

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

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

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

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

The County reports the following major governmental funds:

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

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

The County reports the following enterprise funds:

The Solid Waste Fund is used to account for financial activities related to the operation of the solid waste and recycling activities of the County.

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

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

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

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

NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

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

e. Cash and Investments

Cash and Cash Equivalents

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

Investments

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

f. Interfund Receivables/Payables

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

g. Prepaid Items/Expenses

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

h. Inventories

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

i. Capital Assets

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

i. Capital Assets (Continued)

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

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

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

Intangible capital assets represent the County's right-to-use assets. These intangible assets, as defined by GASB Statement No. 87, *Leases* and GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, are lease or subscription-based contracts of nonfinancial assets including equipment, buildings, and software and are amortized over the shorter of the lease term or useful life of the intangible asset.

j. Compensated Absences

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

The County implemented GASB Statement 101, Compensated Absences, in 2024. Vested or accumulated vacation and sick leave that is due to employees who have retired or terminated by the end of the year is reported as an expenditure and a fund liability of the governmental fund that will pay it. Vested or accumulated vacation and sick leave of proprietary funds and governmental activities is recorded as an expense and liability of those funds as the benefits accrue to employees. The entire balance of vacation leave is recognized as a liability at year end. A liability is recognized for the portion of accumulating sick leave benefits that is estimated to be more likely than not to be used for time off or otherwise paid in cash or settled through noncash means.

j. Compensated Absences (Continued)

As a result of the implementation of GASB Statement 101, *Compensated Absences*, beginning net position was not required to be restated as the amounts were determined to be immaterial.

k. Long-Term Obligations

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

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

1. Fund Balances/Net Position

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

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

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

m. Interfund Transactions

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

n. Accounting Estimates

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

o. Deferred Outflows/Inflows of Resources

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

p. Pensions

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

q. Other Postemployment Benefits

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

2. DEPOSITS AND INVESTMENTS

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

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

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

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

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

a. Deposits with Financial Institutions

Custodial credit risk for deposits with financial institutions is the risk that in the event of bank failure, the County's deposits may not be returned to it. The County's investment policy requires pledging of collateral for all bank balances in excess of federal depository insurance with the collateral held by a third party acting as the agent of the County. None of the County's deposits are uninsured or uncollateralized at December 31, 2024.

2. DEPOSITS AND INVESTMENTS (Continued)

b. Investments

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

The following table presents the investments and maturities of the County's debt securities as of December 31, 2024:

			Investment Maturities (in Years)							
				Less						Greater
Investment Type]	Fair Value		than 1		1-5		6-10		than 10
Mortgage pools	\$	6,828,065	\$	-	\$	729,785	\$	34,427	\$	6,063,853
U.S. Treasuries		1,562,964		742,198		820,766		-		-
U.S. agencies		9,641,457		8,194,126		1,447,331		-		-
Municipal bonds		3,953,986		224,750		3,123,388		605,848		-
Negotiable CDs		717,638		362,499		355,139		-		-
TOTAL	\$	22,704,110	\$	9,523,573	\$	6,476,409	\$	640,275	\$	6,063,853

Credit risk is the risk that the issuer of a debt security will not pay its par value upon maturity. Wisconsin statutes limit investment in securities to the top two ratings assigned by a nationally recognized ratings agency. The County's investment in mortgage pools are rated Aaa, municipal bonds are rated Aa3 to Aaa, U.S. agencies are rated AAA and U.S. Treasury are rated Aaa by Moody's. The negotiable CDs are not rated.

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

Concentration of credit risk is the risk of loss attributed to the magnitude of the County's investment in a single issuer. The County's investment policy does not address concentration of credit risk.

The County has the following recurring fair value measurements as of December 31, 2024: The mortgage pools, U.S. Treasury obligations, U.S. agency obligations, municipal bonds and negotiable CDs are valued using quoted matrix pricing models (Level 2 inputs).

2. DEPOSITS AND INVESTMENTS (Continued)

b. Investments (Continued)

Interest Rate Risk (Continued)

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

3. RECEIVABLES - PROPERTY TAXES

Wisconsin state statutes provide for a limit on the property tax levies for all Wisconsin cities, villages, towns and counties. For the 2024 and 2025 budget years, Wisconsin Statutes limit the increase in the maximum allowable tax levy to the change in the County's January 1 equalized value as a result of net new construction. Debt service for debt authorized after July 1, 2005, is exempt from the levy limit. In addition, Wisconsin statutes allow the limit to be adjusted for the increase in debt service authorized prior to July 1, 2005, and in certain other situations.

4. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2024, was as follows:

		Balances					Balances
	January 1			Increases	Decreases	December 31	
GOVERNMENTAL ACTIVITIES Capital assets not being depreciated Land	\$	14,966,855	\$	74.020	\$ 200,000	\$	14,966,855
Construction in progress		300,000		74,920	300,000		74,920
Total capital assets not being depreciated		15,266,855		74,920	300,000		15,041,775
Capital assets being depreciated Buildings and improvements Machinery and equipment Infrastructure Total capital assets being depreciated		39,427,706 15,687,728 39,074,195 94,189,629		913,185 1,805,483 3,003,289 5,721,957	370,150 1,488,545 993,213 2,851,908		39,970,741 16,004,666 41,084,271 97,059,678
Intangible assets being amortized Land and buildings Software		365,526 518,397		- 59,472	68,748		365,526 509,121
Total intangible assets being amortized		883,923		59,472	68,748		874,647

4. **CAPITAL ASSETS (Continued)**

		Balances January 1		Increases		Decreases	D	Balances ecember 31
GOVERNMENTAL ACTIVITIES								
(Continued)								
Less accumulated depreciation for	\$	24 222 745	\$	1,251,221	\$	265,653	\$	25,308,313
Buildings and improvements Machinery and equipment	Ф	24,322,745 9,955,399	Φ	886,032	Ф	1,464,031	Ф	9,377,400
Infrastructure		19,234,474		,		, ,		19,775,893
				1,537,290		995,871		
Total accumulated depreciation		53,512,618		3,674,543		2,725,555		54,461,606
Less accumulated amortization for								
Land and buildings		56,897		28,448		_		85,345
Software		125,546		159,266		68,748		216,064
Total accumulated amortization		182,443		187,714		68,748		301,409
Total assets being depreciated and								
amortized, net		41,378,491		1,919,172		126,353		43,171,310
GOVERNMENTAL ACTIVITIES								
CAPITAL ASSETS, NET	\$	56,645,346	\$	1,994,092	\$	426,353	\$	58,213,085

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

GOVERNMENTAL ACTIVITIES General government Public safety Health and human services Public works Culture and recreation	\$ 1,087,055 1,025,027 205,611 1,166,741 190,109
TOTAL DEPRECIATION EXPENSE - GOVERNMENTAL ACTIVITIES	\$ 3,674,543
GOVERNMENTAL ACTIVITIES General government	\$ 187,714
TOTAL AMORTIZATION EXPENSE - GOVERNMENTAL ACTIVITIES	\$ 187,714

4. CAPITAL ASSETS (Continued)

		Balances January 1, Restated*		Increases		Decreases	D	Balances ecember 31
BUSINESS-TYPE ACTIVITIES								
Capital assets not being depreciated								
Land	\$	59.613	\$	_	\$	_	\$	59.613
Construction in progress	Ψ	775,196	Ψ	1,072,527	Ψ	18,871	Ψ	1,828,852
Total capital assets not being depreciated		834,809		1,072,527		18,871		1,888,465
		00 1,002		-,-,-,				
Capital assets being depreciated								
Buildings		4,353,257		_		_		4,353,257
Improvements		2,724,501		_		_		2,724,501
Machinery and equipment		10,531,839		766,361		638,271		10,659,929
Total capital assets being depreciated		17,609,597		766,361		638,271		17,737,687
Less accumulated depreciation for								
Buildings		2,149,794		132,832		-		2,282,626
Improvements		1,494,435		73,351		-		1,567,786
Machinery and equipment		6,579,655		545,068		581,493		6,543,230
Total accumulated depreciation		10,223,884		751,251		581,493		10,393,642
Total capital assets being depreciated, net		7,385,713		15,110		56,778		7,344,045
BUSINESS-TYPE ACTIVITIES								
CAPITAL ASSETS, NET	\$	8,220,522	\$	1,087,637	\$	75,649	\$	9,232,510

^{*}Beginning balances for the certain capital assets were restated as a result of an error correction. See Note 12 for additional information.

Depreciation expense was charged to functions/programs of the business-type activities as follows:

BUSINESS-TYPE ACTIVITIES Solid waste Highway	\$ 155,617 595,634
TOTAL DEPRECIATION EXPENSE - BUSINESS-TYPE ACTIVITIES	\$ 751.251

NOTES TO FINANCIAL STATEMENTS (Continued)

5. LONG-TERM DEBT

a. Changes in Long-Term Liabilities

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

]	Balances						Balances	Current
	J	anuary 1	1	Additions	F	Reductions	D	ecember 31	Portion
									_
Leases payable	\$	332,272	\$	-	\$	28,257	\$	304,015	\$ 28,688
Subscriptions payable		275,711		35,127		129,496		181,342	108,331
Compensated absences**		2,139,390		911,411		-		3,050,801	1,364,591
OPEB - Health*		3,787,507		-		98,155		3,689,352	359,745
OPEB - WLRLI*		1,124,770		284,008		-		1,408,778	-
Net pension liability - WRS*		5,025,963		-		3,597,305		1,428,658	-
TOTAL GOVERNMENTAL									
ACTIVITIES	\$ 1	2,685,613	\$	1,230,546	\$	3,853,213	\$	10,062,946	\$ 1,861,355

^{*}The net pension liability and other postemployment benefit liabilities for governmental activities typically have been liquidated by the General Fund.

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

]	Balances						Balances	Current
]	fanuary 1	A	dditions	R	eductions	De	ecember 31	Portion
Compensated absences*	\$	385,225	\$	47,991	\$	-	\$	433,216	\$ 193,908
OPEB - Health		91,124		6,160		-		97,284	9,486
OPEB - Life		120,822		30,509		-		151,331	-
Net pension liability - WRS		481,412		-		335,382		146,030	-
Land Fill Obligation		1,205,511		36,580		14,702		1,227,389	-
TOTAL BUSINESS-TYPE									
ACTIVITIES	\$	2,284,094	\$	121,240	\$	350,084	\$	2,055,250	\$ 203,394

^{*}The amount displayed as additions or reductions represents the net change in the liability.

^{**}The amount displayed as additions or reductions represents the net change in the liability.

5. LONG-TERM DEBT (Continued)

b. Legal Debt Margin

In accordance with Wisconsin Statutes, total general obligation indebtedness of the County may not exceed 5% of the equalized value of taxable property within the County's jurisdiction. The debt limit as of December 31, 2024, was \$602,498,365. Total general obligation debt outstanding at year end was \$0. Therefore, the County's legal debt margin as of December 31, 2024, was \$602,498,365.

c. Closure and Postclosure Care Costs

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

The agreement with the Wisconsin Department of Natural Resources requires the landfill to perform certain maintenance and monitoring functions (postclosure) of the closed landfill through December 2046. In accordance with GASB Statement No. 18, the County has recorded an estimated liability of \$1,227,389 as of December 31, 2024, for these costs. Actual costs incurred by the County in the future may be higher due to inflation, changes in technology, or changes in regulations. Payments for long-term care and closure of the landfill are deposited in a trust account with Associated Bank. As of December 31, 2024, the County has deposited \$1,227,389 and recorded a closure liability in the same amount. The final cell of the landfill was closed in February 2002, and from that point forward, the landfill has operated as a transfer station only, with all solid waste being transported out of the County on a contract basis. All future costs of the closed landfill are expected to be funded by payments deposited in the trust account with Associated Bank.

5. LONG-TERM DEBT (Continued)

d. Leases Payable

Obligations of governmental activities under leases payable, typically paid from the General and Social Services funds, including future interest payments at December 31, 2024, were as follows:

Fiscal Year									
Ending	Leases								
December 31,	I	Principal]	Interest					
				_					
2025	\$	28,688	\$	3,484					
2026		29,663		3,159					
2027		25,994		2,825					
2028		26,301		2,518					
2029		26,611		2,207					
2030-2034		121,640		6,265					
2035-2039		36,041		1,850					
2040-2041		9,077		71					
TOTAL	\$	304,015	\$	22,379					

In accordance with GASB Statement No. 87, *Leases*, the County's lease activity is as follows:

The County entered into a lease arrangement on July 15, 2021, for the right-to-use land. Payments of \$3,600 are due in annual installments through July 2027. Total intangible right-to-use assets acquired under this agreement are \$18,631.

The County entered into a lease arrangement on February 1, 2011, for the right-to-use land. Payments of \$440 are due in monthly installments through January 2041. Total intangible right-to-use assets acquired under this agreement are \$114,165.

The County entered into a lease arrangement on February 1, 2029, for the right-to-use land. Payments of \$1,869 are due in monthly installments through February 2034. Total intangible right-to-use assets acquired under this agreement are \$232,730.

5. LONG-TERM DEBT (Continued)

e. Subscriptions Payable

Obligations of governmental activities under subscriptions payable, typically paid from the General and Social Services funds, including future interest payments at December 31, 2024, were as follows:

Fiscal Year Ending		SBITA								
December 31,	F	Principal								
2025 2026 2027 2028 2029	\$	108,331 22,474 16,717 17,197 16,623	\$	5,145 2,091 1,447 967 473						
TOTAL	_ \$	181,342	\$	10,123						

In accordance with GASB Statement No. 96, Subscription-Based Information Technology Arrangements (SBITA), the County's SBITA activity is as follows:

As of December 31, 2024, the County had various active subscriptions related to general government, public safety, and health and human services. The subscriptions have payments that range from \$191 to \$36,500 due through 2029. The subscriptions had a combined value of the right-to-use asset of \$509,121.

6. INTERFUND ACTIVITY

a. Due From/To Other Funds

Individual fund interfund receivables/payables are as follows:

Receivable Fund	Payable Fund	1	Amount				
General Highway	Solid Waste Nonmajor Governmental	\$	41,375 74,755				
TOTAL		\$	116,130				

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

6. INTERFUND ACTIVITY (Continued)

b. Advances To/From Other Funds

Individual fund advances are as follows:

Receivable Fund	Payable Fund	Amount
General General	Solid Waste Social Services	\$ 601,174 555,978
General	ARPA	734,568
TOTAL		\$ 1,891,720

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

c. Transfers From/To Other Funds

Transfers from/to other funds for the year ended December 31, 2024, consisted of the following:

	 Transfer In	Transfer Out
General	\$	\$ 3,845,978
Social Services Nonmajor Governmental	888,273 2,957,705	41,786
TOTAL	\$ 3,887,764	\$ 3,887,764

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

- \$41,786 transferred to the General Fund from the Nonmajor Governmental Funds to provide funding for overtime retro-payments resulting from a FLSA audit.
- \$888,273 transferred to the Social Services Fund from the General Fund to provide funding for overtime retro-payments resulting from a FLSA audit.
- \$2,957,705 transferred to the Nonmajor Governmental Funds from the General Fund to provide funding for capital projects in accordance with the County's adopted Capital Improvement Plan.

7. LESSOR ACTIVITIES

The County has entered into several agreements as a lessor. The County leases various buildings and land throughout the County. As of December 31, 2024, the Couty had five active leases. The leases have receipts that range from \$2,280 to \$17,250 and interest rates that range from 1.05% to 1.63%. As of December 31, 2024, the County reported leases receivable of \$355,242 and deferred inflows of resources of \$336,782. The County recognized a reduction of the deferred inflows of \$29,617 during the year.

8 RISK MANAGEMENT

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

9. COMMITMENTS AND CONTINGENCIES

a. Litigation

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

b. Grants

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

10. DEFINED BENEFIT PENSION PLANS

Wisconsin Retirement System

Plan Description

The Wisconsin Retirement System (WRS) is a cost-sharing multiple-employer defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. Benefit terms may only be modified by the legislature. The

Wisconsin Retirement System (Continued)

Plan Description (Continued)

retirement system is administered by the Wisconsin Department of Employee Trust Funds (ETF). The system provides coverage to all eligible State of Wisconsin, local government and other public employees. All employees, initially employed by a participating WRS employer on or after July 1, 2011, expected to work at least 1,200 hours a year (880 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

ETF issues a standalone Annual Comprehensive Financial Report (ACFR), which can be found at https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements

Vesting

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

Benefits Provided

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

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

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

The WRS also provides death and disability benefits for employees.

Wisconsin Retirement System (Continued)

Postretirement Adjustments

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

	Core Fund	Variable Fund
Year	Adjustment (%)	Adjustment (%)
2014	4.7	25.0
2015	2.9	2.0
2016	0.5	(5.0)
2017	2.0	4.0
2018	2.4	17.0
2019	0.0	(10.0)
2020	1.7	21.0
2021	5.1	13.0
2022	7.4	15.0
2023	1.6	(21.0)

Contributions

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

During the reporting period, the WRS recognized \$1,600,421 in contributions from the employer.

<u>Wisconsin Retirement System</u> (Continued)

Contributions (Continued)

Contribution rates as of December 31, 2023 are:

Employee Category	Employee	Employer
General (including teachers, executives,		
and elected officials)	6.80%	6.80%
Protective with Social Security	6.80%	13.20%
Protective without Social Security	6.80%	18.10%

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

At December 31, 2024, the County reported a liability of \$1,574,688 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, rolled forward to December 31, 2023. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2023, the County's proportion was 0.10591079%, which was an increase of 0.0019536 from its proportion measured as of December 31, 2022.

For the year ended December 31, 2024, the County recognized pension expense (income) of \$1,085,751.

At December 31, 2024, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	erred Outflows of Resources	eferred Inflows of Resources
Differences between projected and actual experience	\$ 6,349,126	\$ (8,409,456)
Net differences between projected and actual earnings on pension plan investments	5,487,532	-
Changes in assumptions	686,361	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	12,285	(24,519)
Employer contributions subsequent to the measurement date	1,600,421	-
Total	\$ 14,135,725	\$ (8,433,975)

Wisconsin Retirement System (Continued)

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

\$1,600,421 reported as deferred outflows of resources related to pension resulting from the WRS Employer's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense (revenue) as follows:

Year ended December 31:	Deferred Outflow of Resources	Deferred Inflows of Resources
2024	\$ 5,038,498	\$ (3,717,523)
2025	4,101,606	(2,947,694)
2026	3,267,043	(1,238,690)
2027	128,157	(530,068)
Thereafter	-	-

Actuarial Assumptions

The total pension liability in the December 31, 2023, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial valuation date	December 31, 2022
Measurement date of net pension liability (asset)	December 31, 2023
Experience study	January 1, 2018 - December 31, 2020
	Published November 19, 2021
Actuarial cost method	Entry-age normal
Asset valuation method	Five-year smoothed fair value
Long-term expected rate of return	6.8%
Discount rate	6.8%
Salary increases	
Inflation	3.0%
Seniority/merit	0.1% - 5.6%
Mortality	2020 WRS Experience Mortality Table
Postretirement adjustments*	1.7%

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

Wisconsin Retirement System (Continued)

Actuarial Assumptions (Continued)

Actuarial assumptions are based upon an experience study conducted in 2021 that covered a three-year period from January 1, 2018 to December 31, 2020. The total pension liability for December 31, 2023, is based upon a roll-forward of the liability calculated from the December 31, 2022 actuarial valuation.

Long-Term Expected Return on Plan Assets

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

Asset Allocation Targets and As of December 31, 2023	Expected Returns*		
Core Fund Asset Class	Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return %**
Public Equity	40	7.3	4.5
Public Fixed Income	27	5.8	3.0
Inflation Sensitive	19	4.4	1.7
Real Estate	8	5.8	3.0
Private Equity/Debt	18	9.6	6.7
Leverage***	(12)	3.7	1.0
Total Core Fund	100	7.4	4.6
Variable Fund Asset Class			
U.S. Equities	70	6.8	4.0
International Equities	30	7.6	4.8
Total Variable Fund	100	7.3	4.5

^{*}Asset Allocations are managed within established ranges; target percentages may differ from actual monthly allocations.

^{**}New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.7%

^{***}The investment policy used for the Core Fund involves reducing equity exposure by leveraging lower-volatility assets, such as fixed income securities. This results in an asset allocation beyond 100%.

Wisconsin Retirement System (Continued)

Single Discount Rate

A single discount rate of 6.80% was used to measure the total pension liability for the current and prior year. This single discount rate is based on the expected rate of return on pension plan investments of 6.80% and a municipal bond rate of 3.77% (Source: Fixedincome municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-year Municipal GO AA Index" as of December 31, 2023. In describing this index, Fidelity notes that the Municipal Curves are constructed using option-adjusted analytics of a diverse population of over 10,000 taxexempt securities.). Because of the unique structure of WRS, the 6.80% expected rate of return implies that a dividend of approximately 1.70% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the municipal bond rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

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

	1% Decrease to	Current Discount	1% Increase to
	Discount Rate	Rate	Discount Rate
	(5.80%)	(6.80%)	(7.80%)
County's proportionate share of the net pension liability (asset)	\$15,220,119	\$1,574,688	\$(7,973,598)

Pension Plan Fiduciary Net Position

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

11. OTHER POSTEMPLOYMENT BENEFITS

The table below is a summary for all OPEB plans as of and for the fiscal year ended December 31, 2024:

	County Plan	LRLIF	Total	
OPEB liability	\$ 3,786,636 \$	1,560,109	\$ 5,346,745	
Deferred outflows of resources	283,604	668,486	952,090	
Deferred inflows of resources	1,095,902	757,031	1,852,933	
OPEB expense (income)	(3,325)	145,267	141,942	

County Plan

Plan Description

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

Benefits Provided

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

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

NOTES TO FINANCIAL STATEMENTS (Continued)

11. OTHER POSTEMPLOYMENT BENEFITS (Continued)

County Plan (Continued)

Benefits Provided (Continued)

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

Membership

At December 31, 2022 (most recent data available), membership consisted of:

Inactive employees currently receiving benefit payments	24
Active employees	180
TOTAL	204

Total OPEB Liability

The County's total OPEB liability of \$3,786,636 was measured as of December 31, 2024 and was determined by an actuarial valuation as of December 31, 2022.

Actuarial Assumptions and Other Inputs

The total OPEB liability at December 31, 2024, as determined by an actuarial valuation as of December 31, 2022, was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified. The total OPEB liability was rolled forward by the actuary using updated procedures to December 31, 2024, including updating the discount rate at December 31, 2024, as noted below

Actuarial cost method	Entry-age normal
Actuarial value of assets	Not applicable
Inflation	2.50%
Salary increases	3.00%
Discount rate	4.28%
Healthcare cost trend rates	7.00% Initial 4.50% Ultimate

The discount rate was based on The S&P Municipal Bond 20 Year High Grade Index.

County Plan (Continued)

Changes in the Total OPEB Liability

	Total OPEB Liability
BALANCES AT	
JANUARY 1, 2023	\$ 3,878,631
Changes for the period	
Service cost	122,463
Interest	150,210
Differences between expected	,
and actual experience	56,100
Changes in benefit terms	, -
Changes in assumptions	(51,537)
Benefit payments	(369,231)
Net changes	(91,995)
BALANCES AT	
DECEMBER 31, 2024	\$ 3,786,636

Changes in assumptions reflect a change in the discount rate from 4.00% for the fiscal year ended December 31, 2023 to 4.28% for the fiscal year ended December 31, 2024.

Rate Sensitivity

The following is a sensitivity analysis of the total OPEB liability to changes in the discount rate and the healthcare cost trend rate. The table below presents the total OPEB liability of the County calculated using the discount rate of 4.28%, as well as what the County total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (3.28%) or 1 percentage point higher (5.28%) than the current rate:

		Current				
	19	% Decrease	Di	scount Rate	19	% Increase
		(3.28%)		(4.28%)		(5.28%)
						_
Total OPEB liability	\$	3,972,193	\$	3,786,636	\$	3,606,536

County Plan (Continued)

Rate Sensitivity (Continued)

The table below presents the total OPEB liability of the County calculated using the current healthcare rate of 7.00% to 4.50%, as well as what the County's total OPEB liability would be if it were calculated using a healthcare rate that is 1 percentage point lower (6.00% to 3.50%) or 1 percentage point higher (8.00% to 5.50%) than the current rate:

	Current					
	1% Decrease		Healthcare Rate		1% Increase	
Total OPEB liability	\$	3,494,048	\$	3,786,636	\$	4,112,506

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

For the year ended December 31, 2024, the County recognized OPEB expense (income) of \$(3,325).

At December 31, 2024, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources		Deferred Inflows of Resources	
Differences between expected and actual experience Changes in assumption	\$	51,212 232,392	\$	755,695 340,207
TOTAL	\$	283,604	\$	1,095,902

County Plan (Continued)

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

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

Year Ending December 31,	
2025 2026 2027 2028 2029 Thereafter	\$ (276,000) (255,013) (178,199) (85,858) (17,879) 651
TOTAL	\$ (812,298)

Local Retiree Life Insurance Fund

Plan Description

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

OPEB Plan Fiduciary Net Position

ETF issues a standalone Annual Comprehensive Financial Report (ACFR), which can be found at https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements.

Benefits Provided

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

<u>Local Retiree Life Insurance Fund</u> (Continued)

Contributions

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

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

Contribution rates as of December 31, 2024 are:

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

Member contributions are based upon nine age bands through age 69 and an additional eight age bands for those age 70 and over. Participating members must pay monthly contribution rates per \$1,000 of coverage until the age of 65 (age 70 if active). The member contribution rates in effect for the year ended December 31, 2023 are as listed below:

	Life Insurance	
Me	mber Contribution Ra	tes*
For the	year ended December	31, 2023
Attained Age	Basic	Supplemental
Under 30	\$0.0500	\$0.0500
30-34	0.0600	0.0600
35-39	0.0700	0.0700
40-44	0.0800	0.0800
45-49	0.1200	0.1200
50-54	0.2200	0.2200
55-59	0.3900	0.3900
60-64	0.4900	0.4900
65-69	0.5700	0.5700
*Disabled members under ag	e 70 receive a waiver-of-prem	ium benefit.

During the reporting period, the LRLIF recognized \$6,910 in contributions from the employer.

<u>Local Retiree Life Insurance Fund</u> (Continued)

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

At December 31, 2024, the County reported a liability of \$1,560,109 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of December 31, 2023, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of January 1, 2023 rolled forward to December 31, 2023. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The County's proportion of the net OPEB liability was based on the County's share of contributions to the OPEB plan relative to the contributions of all participating employers. At December 31, 2023, the County's proportion was 0.33910600%, which was an increase of 0.012164% from its proportion measured as of December 31, 2022.

For the year ended December 31, 2024, the County recognized OPEB expense (revenue) of \$145,267.

At December 31, 2024, the County reported deferred outflows of resources and deferred inflows of resources related to OPEBs from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual		
experiences	\$ -	\$ (138,075)
Net differences between projected and investment earnings on plan investments	21,076	-
Changes in actuarial assumptions	488,016	(614,337)
Changes in proportion and differences		
between employer contributions and		
proportionate share of contributions	159,394	(4,619)
Total	\$ 668,486	\$ (757,031)

<u>Local Retiree Life Insurance Fund</u> (Continued)

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

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

Year ended December 31:	Deferred Outflow of Resources	Deferred Inflows of Resources
2025	\$ 204,768	\$ (189,215)
2026	194,528	(154,503)
2027	121,080	(144,946)
2028	66,661	(138,087)
2029	49,589	(123,990)
2030	31,860	(6,290)

Actuarial Assumptions

The total OPEB liability in the January 1, 2023, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial valuation date	January 1, 2023
Measurement date of net OPEB liability (asset)	December 31, 2023
Actuarial cost method	Entry-age normal
20-year tax-exempt municipal bond yield	3.26%
Long-term expected rated of return	4.25%
Discount rate	3.32%
Salary increases	
Inflation	3.00%
Seniority/merit	0.1% - 5.6%
Mortality	2020 WRS Experience Mortality Table

Actuarial assumptions are based upon an experience study conducted in 2021 that covered a three-year period from January 1, 2018 to December 31, 2020. The total OPEB liability for December 31, 2023 is based upon a roll-forward of the liability calculated from the January 1, 2023 actuarial valuation.

<u>Local Retiree Life Insurance Fund</u> (Continued)

Long-Term Expected Return on Plan Assets

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

Local OPEB Life Insurance Asset Allocation Targets and Expected Returns As of December 31, 2022

			Long-Term Expected
		Target	Geometric Real
Asset Class	<u>Index</u>	Allocation	Rate of Return
U.S. Intermediate	Bloomberg US Interim		
Credit Bonds	Credit	40%	2.32%
U.S. Mortgages	Bloomberg US MBS	60%	2.52%
Inflation			2.30%
Long-Term Expected	d Rate of Return		4.25%

Single Discount Rate

A single discount rate of 3.32% was used to measure the total OPEB liability for the current year, as opposed to a discount rate of 3.76% for the prior year. The significant change in the discount rate was primarily caused by the decrease in the municipal bond rate from 3.72% as of December 31, 2022 to 3.26% as of December 31, 2023. The Plan's fiduciary net position was projected to be insufficient to make all projected future benefit payments of current active and inactive members. Therefore, the discount rate for calculating the total OPEB liability is equal to the single equivalent rate that results in the same actuarial present value as the long-term expected rate of return applied to benefit payments, to the extent that the Plan's fiduciary net position is projected to be sufficient to make projected benefit payments, and the municipal bond rate applied to benefit payment to the extent that the Plan's fiduciary net position is projected to be insufficient. The Plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through December 31, 2036.

<u>Local Retiree Life Insurance Fund</u> (Continued)

Single Discount Rate (Continued)

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

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

The following presents the County's proportionate share of the net OPEB liability (asset) calculated using the discount rate of 3.32%, as well as what the County's proportionate share of the net OPEB liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (2.32%) or 1-percentage-point higher (4.32%) than the current rate:

	1% Decrease to		Current Discount		1% Increase to	
	Discount Rate		Rate		Discount Rate	
	(2.32%)		(3.32%)		(4.32%)	
County's proportionate share of the net OPEB liability (asset)	\$ 2,0	96,224	\$	1,560,109	\$	1,150,880

12. RESTATEMENT OF BEGINNING BALANCES

Error Correction

During the fiscal year ended December 31, 2024, the County determined that certain solid waste capital assets were expended in the prior year but were not capitalized; and therefore, the capital assets (net of depreciation) were understated by \$177,375 for the fiscal year ended December 31, 2023. Additionally, an error correction was recorded to record revenue in the correct period. The effect of correcting the error is as follows:

		Business-Type Activities		Solid Waste Fund	
BEGINNING NET POSITION, AS PREVIOUSLY REPORTED	\$	9,413,007	\$	2,105,389	
Error correction - capital assets Error correction - revenue		177,375 80,330		177,375 80,330	
Total net restatement		257,705		257,705	
BEGINNING NET POSITION, AS RESTATED	_\$	9,670,712	\$	2,363,094	

12. RESTATEMENT OF BEGINNING BALANCES (Continued)

Change within Financial Reporting Entity

The County's beginning fund balances were adjusted due to a change within the reporting entity, in accordance with GASB Statement No. 100, *Accounting Changes and Error Corrections*. The ARPA Fund was reported as major for the fiscal year ended December 31, 2023, and is reported as nonmajor for the fiscal year ended December 31, 2024. The effect of this change is as follows:

		ARPA Fund			
	Major Funds		Nonmajor Funds		
BEGINNING FUND BALANCE, AS PREVIOUSLY REPORTED	\$	102,570	\$		
Change within financial reporting entity		(102,570)		102,570	
Total net restatement		(102,570)		102,570	
BEGINNING FUND BALANCE, AS RESTATED	\$	-	\$	102,570	



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

				Variance
	Original Budget	Final	A otroal	Over
	Budget	Budget	Actual	(Under)
REVENUES				
Property taxes	\$ 14,547,613	\$ 14,547,613	\$ 14,501,997	\$ (45,616)
Other taxes	7,385,000	7,385,000	7,405,316	20,316
Fines and fees	164,800	177,703	317,337	139,634
Licenses and permits	20,500	20,500	23,853	3,353
Intergovernmental	2,520,201	2,594,721	2,358,762	(235,959)
Charges for services	5,365,453	5,826,879	7,687,073	1,860,194
Investment income	1,000,000	1,015,703	2,033,257	1,017,554
Miscellaneous income	380,690	285,117	181,645	(103,472)
Total revenues	31,384,257	31,853,236	34,509,240	2,656,004
EVDENDITHDEC				
EXPENDITURES Current				
General government Personnel services	5,866,457	6,093,501	5,803,521	(289,980)
Contractual services	1,859,725	1,801,288	1,398,517	(402,771)
Supplies and expenses	1,347,152	1,406,118	1,168,570	(237,548)
Public safety	1,547,132	1,400,116	1,100,570	(237,346)
Personnel services	10,269,717	10,290,848	9,939,894	(350,954)
Contractual services	3,957,485	4,073,985	3,829,871	(244,114)
Supplies and expenses	681,170	858,148	738,694	(119,454)
Grants and contributions	48,915	99,139	158,069	58,930
Health and human services	40,713	99,139	136,009	36,930
Personnel services	179,500	182,713	182,714	1
Contractual services	330,659	330,502	330,502	1
	8,100	17,849	17,850	- 1
Supplies and expenses Grants and contributions	47,700	55,117	54,617	(500)
Public works	47,700	33,117	34,017	(300)
Grants and contributions	197,081	197,081	197,081	
Culture and recreation	197,001	197,001	197,001	-
Personnel services	383,132	405,733	400,585	(5,148)
Contractual services	97,526	88,618	88,176	(442)
Supplies and expenses	478,240	476,229	216,025	(260,204)
Grants and contributions	478,240 457,451	457,451		
	437,431	437,431	457,358	(93)
Conservation and development	1 700 704	1 726 500	1 ((1 404	(75.104)
Personnel services Contractual services	1,700,704	1,736,508	1,661,404	(75,104)
	180,841	192,486	170,070	(22,416)
Supplies and expenses	192,278	161,446	143,518	(17,928)
Grants and contributions	139,025	141,122	141,121	(1)

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

	Original Budget	Final Budget	Actual	Variance Over (Under)
EXPENDITURES (Continued)				
Debt service				
Principal retirement	\$ -	\$ -	\$ 130,856	\$ 130,856
Interest and fiscal charges	-	-	6,918	6,918
Capital outlay	2,326,080	3,125,547	1,876,076	(1,249,471)
Reserve for contingencies	1,488,895	1,114,182	77,570	(1,036,612)
Total expenditures	32,237,833	33,305,611	29,189,577	(4,116,034)
EXCESS (DEFICIENCY) OF REVENUES				
OVER EXPENDITURES	(853,576)	(1,452,375)	5,319,663	6,772,038
OTHER FINANCING SOURCES (USES)				
Transfers in	-	41,786	41,786	-
Transfers (out)	(2,412,000)	(3,517,473)		(328,505)
SBITA issuance	-	-	9,414	9,414
Sale of assets	4,000	101,754	243,451	141,697
Appropriated prior year fund balance	849,575	1,662,720	-	(1,662,720)
Total other financing sources (uses)	(1,558,425)	(1,711,213)	(3,551,327)	(1,840,114)
NET CHANGE IN FUND BALANCE	\$ (2,412,001)	\$ (3,163,588)	1,768,336	\$ 4,931,924
FUND BALANCE, JANUARY 1			26,032,508	
FUND BALANCE, DECEMBER 31			\$ 27,800,844	

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

		Original Budget		Final Budget		Actual		Variance Over (Under)
REVENUES								
Property taxes	\$	1,907,896	\$	1,907,896	\$	1,907,896	\$	_
Intergovernmental	Ψ	5,113,540	Ψ	5,380,125	Ψ	5,468,678	Ψ	88,553
Charges for services		235,050		236,757		215,285		(21,472)
Investment income		-				3,779		3,779
Miscellaneous		9,180		421,693		31,879		(389,814)
Total revenues		7,265,666		7,946,471		7,627,517		(318,954)
EXPENDITURES								
Current								
Health and human services								
Personal services		5,042,404		5,637,499		5,355,786		(281,713)
Contractual services		698,762		766,039		744,956		(21,083)
Supplies and expenses		315,850		373,271		362,404		(10,867)
Grant and contributions		1,382,960		1,453,738		2,011,136		557,398
Capital outlay		25,690		40,962		38,253		(2,709)
Total expenditures		7,465,666		8,271,509		8,512,535		241,026
EXCESS (DEFICIENCY) OF REVENUES								
OVER EXPENDITURES		(200,000)		(325,038)		(885,018)		(559,980)
OTHER FINANCING SOURCES (USES) Transfers in				999 272		000 272		
		200,000		888,273		888,273		(200,000)
Appropriated prior year fund balance		200,000		200,000		-		(200,000)
Total other financing sources (uses)		200,000		1,088,273		888,273		(200,000)
NET CHANGE IN FUND BALANCE	\$	-	\$	763,235		3,255	\$	(759,980)
FUND BALANCE, JANUARY 1						393,876		
FUND BALANCE, DECEMBER 31					\$	397,131		

REQUIRED SUPPLEMENTARY INFORMATION WISCONSIN RETIREMENT SYSTEM

PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET)

Last Ten Fiscal Years

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
County's proportion of the net pension liability (asset)	0.10155%	0.09992%	0.09970%	0.99684%	0.10055%	0.10019%	0.10215%	0.10258%	0.10396%	0.10591%
County's proportionate share of the net pension liability (asset)	\$ (2,493,634)	\$ 1,623,690	\$ 821,755	\$ (2,959,731)	\$ 3,577,202	\$ (3,230,599)	\$ (6,377,522)	\$ (8,268,351)	\$ 5,507,375	\$ 1,574,688
County's covered payroll	12,780,692	13,028,809	13,540,852	13,326,730	13,929,833	14,343,617	15,356,458	15,469,959	16,250,047	18,194,575
County's collective Net Pension Liability (Asset) as a percentage of the employer's covered-employee payroll	(19.51%)	12.46%	6.07%	(22.21%)	25.68%	(22.52%)	(41.53%)	(53.45%)	33.89%	8.65%
Plan fiduciary net position as a percentage of the total pension liability (asset)	102.74%	98.20%	99.12%	102.93%	96.45%	102.96%	105.26%	106.02%	95.72%	98.85%

SCHEDULE OF CONTRIBUTIONS

Last Ten Fiscal Years

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Contractually required contributions	\$ 953,757	\$ 965,439	\$ 1,001,531	\$ 1,049,593	\$ 1,054,023	\$ 1,184,485	\$ 1,202,670	\$ 1,230,124	\$ 1,457,566	\$ 1,600,421
Contributions in relation to the contractually required contributions	953,757	965,439	1,001,531	1,049,593	1,054,023	1,184,485	1,202,670	1,230,124	1,457,566	1,600,421
Contribution deficiency (excess)	-	-	-	-	-	-	-	-	-	-
County's covered payroll	13,028,809	13,540,852	13,326,730	13,929,833	14,343,617	15,356,458	15,469,959	16,250,047	18,194,575	18,995,640
Contributions as a percentage of covered payroll	7.32%	7.13%	7.52%	7.53%	7.35%	7.71%	7.77%	7.57%	8.01%	8.43%

Notes to Required Supplementary Information

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

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

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

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

Last Eight Fiscal Years

MEASUREMENT DATE DECEMBER 31,	2017	2018	2019	2020	2021	2022	2023	2024
TOTAL OPEB LIABILITY								
Service cost	\$ 220,143	\$ 220,143	\$ 202,404	\$ 223,339	\$ 252,273	\$ 189,416	\$ 138,428	\$ 122,463
Interest	205,249	202,522	224,532	139,145	117,507	89,773	167,137	150,210
Differences between expected								
and actual experience	-	-	(712,130)	-	(821,699)	5,472	(315,708)	56,100
Changes in benefit terms	-	-	-	-	45,611	-	-	-
Changes in assumptions	-	(167,906)	97,639	143,061	50,134	(481,325)	185,991	(51,537)
Benefit payments	(553,013)	(453,603)	(384,265)	(368,511)	(346,090)	(346,443)	(321,292)	(369,231)
Net change in total OPEB liability	(127,621)	(198,844)	(571,820)	137,034	(702,264)	(543,107)	(145,444)	(91,995)
Total OPEB liability - beginning	6,030,697	5,903,076	5,704,232	5,132,412	5,269,446	4,567,182	4,024,075	3,878,631
TOTAL OPEB LIABILITY - ENDING	\$ 5,903,076	\$ 5,704,232	\$ 5,132,412	\$ 5,269,446	\$ 4,567,182	\$ 4,024,075	\$ 3,878,631	\$ 3,786,636
Covered-employee payroll	\$ 11,661,071	\$ 11,661,071	\$ 13,070,195	\$ 13,070,195	\$ 14,060,547	\$ 14,079,122	\$ 16,503,055	\$ 16,503,055
Employers total OPEB liability as a percentage of covered-employee payroll	50.62%	48.92%	39.27%	40.32%	32.48%	28.58%	23.50%	22.95%

Notes to Required Supplementary Information

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

- 2024: There were changes in assumptions related to the discount rate.
- 2023: There were changes in assumptions related to the discount rate and health care trend.
- 2018-2022: There were changes in assumptions related to the discount rate.

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

REQUIRED SUPPLEMENTARY INFORMATION LOCAL RETIREE LIFE INSURANCE FUND

PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET)

Last Seven Fiscal Years

	2017	2018	2019	2020	2021	2022	2023
County's proportion of the net pension liability (asset)	0.28717%	0.28717%	0.29118%	0.28995%	0.30678%	0.32694%	0.33911%
County's proportionate share of the net pension liability (asset)	\$ 863,983	\$ 741,006	\$ 1,239,893	\$ 1,594,918	\$ 1,813,165	\$ 1,245,592	\$ 1,560,109
County's covered payroll	12,076,446	13,170,000	13,526,000	13,903,000	14,778,000	14,916,000	16,092,000
County's collective Net Pension Liability (Asset) as a percentage of the employer's covered-employee payroll	7.15%	5.63%	9.17%	11.47%	12.27%	8.35%	9.69%
Plan fiduciary net position as a percentage of the total pension liability (asset)	44.81%	48.69%	37.58%	31.36%	29.57%	38.81%	33.90%

SCHEDULE OF CONTRIBUTIONS

Last Seven Fiscal Years

	2018	2019	2020	2021	2022	2023	2024
Contractually required contributions	\$ 5,532	\$ 5,481	\$ 5,263	\$ 5,781	\$ 6,279	\$ 6,559	\$ 6,910
Contributions in relation to the contractually required contributions	5,532	5,481	5,263	5,781	6,279	6,559	6,910
Contribution deficiency (excess)	-	-	-	-	-	-	-
Oneida County's covered payroll	13,170,000	13,526,000	13,903,000	14,778,000	14,916,000	16,092,000	17,275,000
Contributions as a percentage of covered payroll	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%

Notes to Required Supplementary Information

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

Changes of assumptions. The discount rate was changed from 3.76% to 3.32%. Additionally, the State of Wisconsin Employee Trust Fund Board adopted economic and demographic assumption changes based on a three year experience study performed for the Wisconsin Retirement System. These assumptions are used in the actuarial valuations.

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

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

December 31, 2024

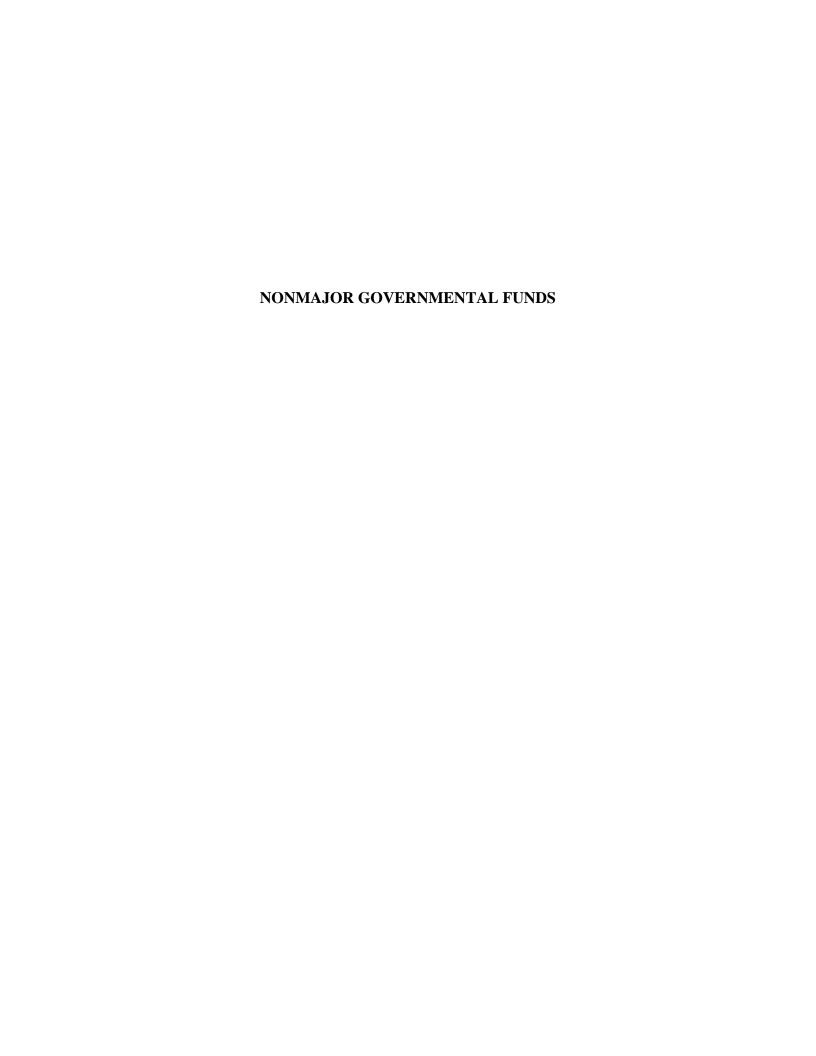
BUDGETS

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

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

During the year ended December 31, 2024, the Social Services Fund expenditures exceeded the final budget by \$1,046,869.

COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS AND SCHEDULES



COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS

December 31, 2024

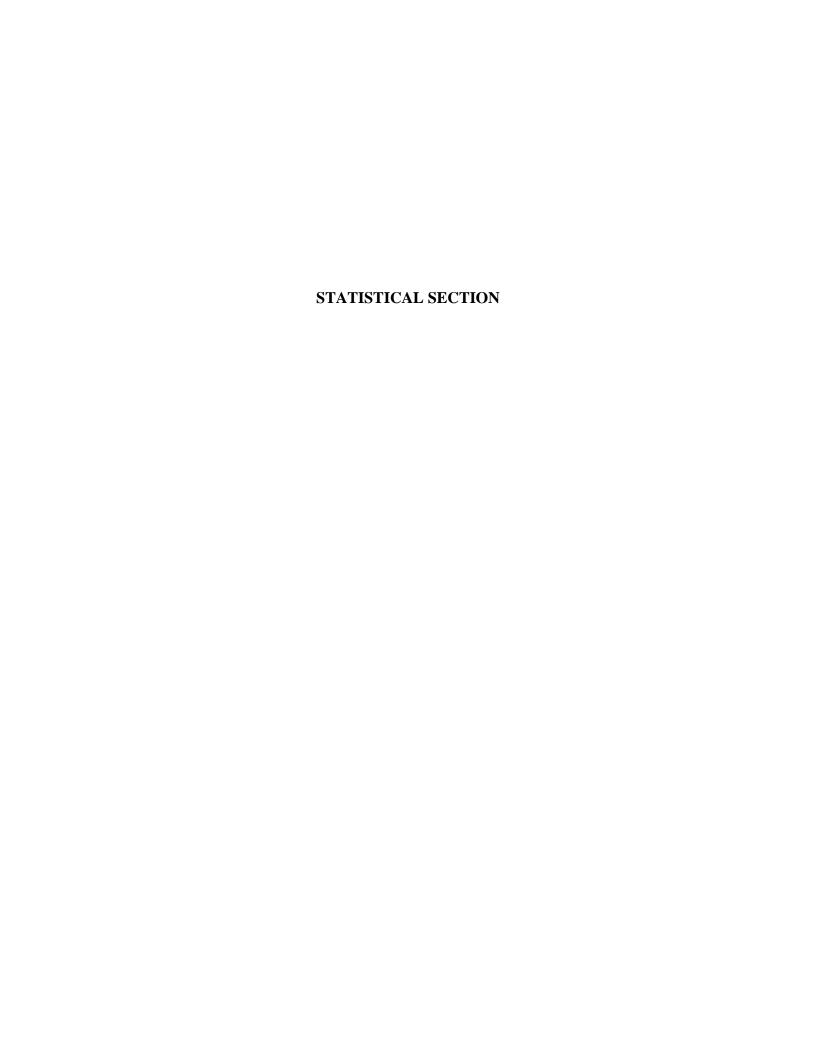
		Spe	cial Revenue	e	
	 Nursing		WIC		Public Health
ASSETS	 				
ASSETS					
Cash and investments	\$ 628,189	\$	28,782	\$	296,831
Property taxes receivable	-		-		636,000
Accounts receivable	17,853		-		57,911
Due from other governments	321,125		-		-
Prepaid items	 29,157		-		18,619
TOTAL ASSETS	\$ 996,324	\$	28,782	\$	1,009,361
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ 81,511	\$	7,556	\$	6,666
Accrued wages	13,029		3,806		30,396
Due to other funds	-		-		_
Advances from other funds	_		_		_
Unearned revenue	 5,133		-		28,699
Total liabilities	 99,673		11,362		65,761
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - property taxes	 -		-		636,000
Total deferred inflows of resources	 -		-		636,000
FUND BALANCES					
Nonspendable - prepaid items	29,157		-		18,619
Restricted for					
Health and human services	867,494		17,420		-
Conservation and development	-		-		-
Assigned					
Specific purposes	-		-		-
Health and human services	-		-		288,981
Highways and streets	-		-		-
Capital projects	 -		-		-
Total fund balances	 896,651		17,420		307,600
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 996,324	\$	28,782	\$	1,009,361

	Spe	cial Revenue				Capital	Pro	•	-	Total Nonmajor
A DDA	,	County	h	Revolving	C	Airport		Capital	G	overnmental
 ARPA		Highway		Loan	Co	onstruction		Projects		Funds
\$ 1,049,675	\$	2,280,537 1,631,896	\$	765,482	\$	1,129,006	\$	2,391,663	\$	8,570,165 2,267,896
_		-		_		_		_		75,764
_		-		_		_		-		321,125
 22,420		-		-		-		-		70,196
\$ 1,072,095	\$	3,912,433	\$	765,482	\$	1,129,006	\$	2,391,663	\$	11,305,146
\$ 27,832	\$	-	\$	-	\$	1,835	\$	21,822	\$	147,222
		-		-		-		-		47,231
74,755		-		=		-		-		74,755
734,568		-		-		-		-		734,568
 131,197		-		-		-		-		165,029
 968,352		-		-		1,835		21,822		1,168,805
 -		1,631,896		-		-		-		2,267,896
 -		1,631,896		-		-		-		2,267,896
22,420		-		-		-		-		70,196
-		-		-		-		_		884,914
-		-		-		1,127,171		-		1,127,171
81,323		-		-		-		-		81,323
-		-		-		-		-		288,981
-		2,280,537		765,482		-		-		3,046,019
 -		-		-		-		2,369,841		2,369,841
 103,743		2,280,537		765,482		1,127,171		2,369,841		7,868,445
\$ 1,072,095	\$	3,912,433	\$	765,482	\$	1,129,006	\$	2,391,663	\$	11,305,146

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

	Special Revenue							
			Public					
	Nursing	WIC	Health	ARPA				
REVENUES								
Property taxes	\$ - \$	5 - \$	622,000	-				
Intergovernmental	1,640,694	162,940	36,488	2,922,688				
Charges for services	486,394	-	766,926	-				
Investment income	· -	-	-	-				
Miscellaneous	4,499	-	522					
Total revenues	2,131,587	162,940	1,425,936	2,922,688				
EXPENDITURES								
Current								
General government								
Contractual services	-	-	-	1,134,196				
Supplies and expenses	-	-	-	67,500				
Grant and contributions	-	-	-	23,317				
Health and human services								
Personnel services	1,213,285	118,167	813,253	-				
Contractual services	632,098	22,198	(9,477)	-				
Supplies and expenses	244,459	24,237	553,266	-				
Highways and streets								
Contractual services	-	-	-	-				
Supplies and expenses	-	-	-	-				
Capital outlay	9,799	-	62,834	1,688,143				
Debt Service	40.700							
Principal retirement	18,538	-	-	8,359				
Interest and fiscal charges	1,059	-	-					
Total expenditures	2,119,238	164,602	1,419,876	2,921,515				
EXCESS (DEFICIENCY) OF REVENUES								
OVER EXPENDITURES	12,349	(1,662)	6,060	1,173				
			·					
OTHER FINANCING SOURCES (USES)								
Transfers in	-	-	- (41.50.6)	-				
Transfers (out)	-	-	(41,786)	-				
SBITA issuance	-	-	25,713	-				
Settlement proceeds		-	-					
Total other financing sources (uses)		-	(16,073)					
NET CHANGE IN FUND BALANCES	12,349	(1,662)	(10,013)	1,173				
FUND BALANCES, JANUARY 1, AS REPORTED	884,302	19,082	317,613	-				
Change within financial reporting entity		-	-	102,570				
FUND BALANCES, JANUARY 1, AS RESTATED	884,302	19,082	317,613	102,570				
FUND BALANCES, DECEMBER 31	\$ 896,651 \$	17,420 \$	307,600 \$	103,743				

	Special l	Revenue		Capital	ojects	Total Nonmajor		
	County	Revolving		Airport		Capital	Go	vernmental
]	Highway	Loan	Co	onstruction		Projects		Funds
	3y					.		
\$	2,453,796	\$ -	\$	-	\$	-	\$	3,075,796
	1,120,542	-		155,690		-		6,039,042
	-	-		84,413		-		1,337,733
	-	45,240		12,756		-		57,996
	-	-		18,990		-		24,011
	3,574,338	45,240		271,849		-		10,534,578
	-	-		-		-		1,134,196
	-	-		-		-		67,500
	-	-		-		-		23,317
	-	-		-		-		2,144,705
	-	-		-		-		644,819
	-	-		-		-		821,962
	1,858,510	-		-		-		1,858,510
	122,546	-		288,624		-		411,170
	1,786,275	-		97,230		712,405		4,356,686
	-	-		-		-		26,897
	-	-		-		-		1,059
	3,767,331			385,854		712,405		11,490,821
	(192,993)	45,240		(114,005)		(712,405)		(956,243)
	1,277,000	328,505		-		1,352,200		2,957,705
	-	-		-		-		(41,786)
	-	-		-		-		25,713
	-	391,737		-		-		391,737
	1,277,000	720,242		-		1,352,200		3,333,369
	1,084,007	765,482		(114,005)		639,795		2,377,126
	1,196,530	-		1,241,176		1,730,046		5,388,749
	-	-		-		-		102,570
	1,196,530	-		1,241,176		1,730,046		5,491,319
\$	2,280,537	\$ 765,482	\$	1,127,171	\$	2,369,841	\$	7,868,445



STATISTICAL SECTION

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

Contents	Page(s)
Financial Trends These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	70-76
Revenue Capacity These schedules contain information to help the reader assess the County's most significant local revenue source, property taxes.	77-79

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

NET POSITION BY COMPONENT

Last Ten Fiscal Years

Fiscal Year		2015		2016		2017		2018		2019		2020		2021		2022		2023		2024
GOVERNMENTAL ACTIVITIES																				
Net investment in capital assets	\$	51.774.523	\$	52,141,459	\$	52,336,377	\$	54,675,427	\$	53,371,794	\$	54,720,435	\$	53,658,141	\$	54,881,644	\$	56,037,363	\$	57,727,728
Restricted	-	6,049,726	-	1,396,790	-	1,448,214	_	6,422,765	_	3,621,903	-	5,756,825	-	4,315,142	-	4,713,353	-	2,449,551	-	2,317,988
Unrestricted		18,094,568		21,655,301		20,108,214		13,852,587		17,635,166		15,137,582		21,587,295		22,343,812		26,280,483		29,972,177
TOTAL GOVERNMENTAL ACTIVITIES																				
NET POSITION	\$	75,918,817	\$	75,193,550	\$	73,892,805	\$	74,950,779	\$	74,628,863	\$	75,614,842	\$	79,560,578	\$	81,938,809	\$	84,767,397	\$	90,017,893
BUSINESS-TYPE ACTIVITIES																				
Net investment in capital assets	\$	3.198.875	\$	3,006,206	\$	2,974,857	\$	288,967	\$	3,268,863	\$	4,197,631	\$	5,198,512	\$	5,809,220	\$	8.043.147	\$	9,232,510
Restricted		510,820		-		-		302,503		-		312,029		618,619		722,755		-		-
Unrestricted		1,375,382		1,881,038		1,706,674		1,614,786		1,857,388		1,313,218		(134,811)		1,703,539		1,369,859		1,663,675
TOTAL BUSINESS-TYPE ACTIVITIES																				
NET POSITION	\$	5,085,077	\$	4,887,244	\$	4,681,531	\$	2,206,256	\$	5,126,251	\$	5,822,878	\$	5,682,320	\$	8,235,514	\$	9,413,006	\$	10,896,185
PRIMARY GOVERNMENT																				
Net investment in capital assets	\$	54.973.398	\$	55,147,665	\$	55,311,234	\$	57,564,394	\$	56,640,657	\$	58,918,066	\$	58,856,653	\$	60,690,864	\$	64,080,510	\$	66,960,238
Restricted		6,560,546		1,396,790		1,448,214		6,725,268		3,621,903		6,068,854		4,933,761		5,436,108		2,449,551		2,317,988
Unrestricted		19,469,950		23,536,339		21,814,888		15,467,373		19,492,554		16,450,800		21,452,484		24,047,351		27,650,342		31,635,852
TOTAL PRIMARY GOVERNMENT																				
NET POSITION	\$	81,003,894	\$	80,080,794	\$	78,574,336	\$	79,757,035	\$	79,755,114	\$	81,437,720	\$	85,242,898	\$	90,174,323	\$	94,180,403	\$	100,914,078

Data Source

Prior Year Audited Financial Statements, Statement of Net Position

CHANGE IN NET POSITION

Last Ten Fiscal Years

Fig. 137	2015	2017	2015	2010	2010	2020	2021	2022	20224	2024
Fiscal Year	2015	2016	2017	2018	2019	2020	2021	2022	2023*	2024
EXPENSES										
Governmental activities										
General government	\$ 7,232,335	\$ 6,977,858	\$ 7,598,426	\$ 7,004,371	\$ 7,883,219	\$ 8,944,086	\$ 8,100,465	\$ 8,818,461	\$ 11,556,478	\$ 10,787,276
Public safety	10,737,544	11,512,868	11,844,355	13,064,536	13,165,749	13,136,986	11,544,331	13,319,887	18,185,934	16,838,233
Public works	3,660,013	3,521,266	2,936,303	3,245,034	3,850,536	2,577,602	5,202,261	3,306,614	2,956,611	3,647,825
Health and human services	18,648,039	18,643,112	16,784,338	12,127,236	12,159,813	12,826,252	12,470,606	14,644,152	12,149,735	12,690,125
Culture and recreation	1,329,238	1,346,029	1,339,873	1,477,871	1,552,042	1,375,202	1,501,559	1,114,102	1,536,824	1,355,193
Conservation and development	1,623,257	1,775,652	1,743,319	1,861,493	1,882,989	2,476,933	4,168,323	1,967,088	2,081,143	2,164,993
Interest and fiscal charges	101,617	102,298	450,000	450,000	382,420	296,650	205,943	189,193	(3,828)	88,246
Total government activities expenses	43,332,043	43,879,083	42,696,614	39,230,541	40,876,768	41,633,711	43,193,488	43,359,497	48,462,897	47,571,891
Business-type activities										
Solid waste	1,366,657	1,408,029	1,298,380	1,293,513	1,398,769	1,336,494	1,513,938	1,945,744	2,191,193	2,449,458
Highway	5,932,029	5,251,825	5,845,426	6,375,410	5,344,806	5,814,586	5,640,255	5,786,884	7,986,094	5,651,573
Total business-type activities expenses	7,298,686	6,659,854	7,143,806	7,668,923	6,743,575	7,151,080	7,154,193	7,732,628	10,177,287	8,101,031
TOTAL PRIMARY GOVERNMENT EXPENSES	\$ 50,630,729	\$ 50,538,937	\$ 49,840,420	\$ 46,899,464	\$ 47,620,343	\$ 48,784,791	\$ 50,347,681	\$ 51,092,125	\$ 58,640,184	\$ 55,672,922
PROGRAM REVENUES										
Governmental activities										
General government	\$ 914,533	\$ 926,637	\$ 896,219	\$ 899,623	\$ 1,310,989	\$ 2,434,965	\$ 3,264,622	\$ 3,204,585	\$ 2,720,663	\$ 2,251,973
Public safety	1,275,620	1,970,110	6,053,667	3,263,512	3,202,298	3,462,413	2,507,524	2,080,223	3,169,623	3,761,285
Public works	1,330,310	925,077	1,068,376	1,157,360	1,012,109	1,093,937	2,240,254	1,226,017	1,584,570	1,204,955
Health and human services	14,830,031	14,548,831	12,727,081	7,619,316	7,881,031	9,063,330	9,730,302	11,038,857	8,160,714	8,736,389
Culture and recreation	2,511,792	367,565	455,898	913,730	667,436	519,322	912,953	683,281	1,047,233	507,904
Conservation and development	-	52,755	2,813,012	3,473,323	1,990,089	2,247,441	2,860,262	2,205,708	2,536,845	2,892,653
	•									
Total government activities	20.962.296	19 700 075	24.014.252	17 226 964	16.062.052	10 021 400	21 515 017	20 429 671	10 210 649	10 255 150
program revenues	20,862,286	18,790,975	24,014,253	17,326,864	16,063,952	18,821,408	21,515,917	20,438,671	19,219,648	19,355,159
Business-type activities										
Solid waste	1,129,449	1,161,555	1,300,335	1,361,757	1,426,955	1,411,110	1,435,790	2,071,087	2,199,570	2,437,870
Highway	5,837,300	5,272,598	6,086,451	6,480,641	5,396,955	5,708,412	5,604,093	6,169,346	7,865,316	5,789,895
Total hyginaga tyma activities										
Total business-type activities	6.966.749	6,434,153	7,386,786	7,842,398	6,823,910	7,119,522	7,039,883	8,240,433	10,064,886	8,227,765
program revenues	0,900,749	0,434,133	7,360,760	1,042,398	0,023,910	1,117,322	1,037,083	0,240,433	10,004,000	0,221,103
TOTAL PRIMARY GOVERNMENT PROGRAM REVENUES	\$ 27,829,035	\$ 25,225,128	\$ 31,401,039	\$ 25,169,262	\$ 22,887,862	\$ 25,940,930	\$ 28,555,800	\$ 28,679,104	\$ 29,284,534	\$ 27,582,924
			·							

Fiscal Year	2015	2016	2017	2018	2019	2020	2021	2022	2023*	2024
GENERAL REVENUES AND TRANSFERS										
Governmental activities										
Property taxes	\$ 15,493,851	\$ 15,756,235	\$ 16,221,217	\$ 16,332,618	\$ 16,646,281	\$ 16,886,110	\$ 17,385,054	\$ 18,086,371	\$ 18,606,209	\$ 19,485,689
Other taxes	4,791,747	5,188,518	5,203,353	5,232,318	5,564,589	6,129,412	6,567,666	6,840,183	7,322,153	7,405,316
Intergovernmental - unrestricted	169,676	167,114	157,648	176,417	258,781	283,453	-	1,205,252	3,388,975	3,734,821
Investment income	111,994	139,682	791,137	1,112,550	1,416,380	946,566	492,635	301,078	1,684,951	2,095,032
Miscellaneous	348,090	156,697	411,675	528,552	370,020	159,233	1,303,699	457,000	985,930	629,272
Gain on sale of asset	658,767	89,999	72,621	241,883	234,849	118,123	59,253	279,173	40,584	117,098
Transfers, net		-	-	-	-	(724,615)	(185,000)	(1,870,000)	-	-
Total government activities general										
revenues and transfers	21,574,125	21,498,245	22,857,651	23,624,338	24,490,900	23,798,282	25,623,307	25,299,057	32,028,802	33,467,228
Business-type activities										
Investment income	(4,308)	10,150	4,731	18,602	26,822	3,570	113	12,834	54,520	40,000
Miscellaneous	1,360	17,718	10,112	8,090	7,105	3,370	6,110	162,555	1,235,374	1,058,739
Gain on sale of asset	-	-	10,112	-	-,105	_	36,700	102,555	-	-
Transfers, net		-	-	-	-	724,615	185,000	1,870,000	-	-
Total business-type activities general										
revenues and transfers	(2,948)	27,868	14,843	26,692	33,927	728,185	227,923	2,045,389	1,289,894	1,098,739
revenues and transfers	(2,740)	27,000	14,043	20,072	33,721	720,103	221,723	2,043,367	1,207,074	1,070,737
TOTAL PRIMARY GOVERNMENT GENERAL										
REVENUES AND TRANSFERS	\$ 21,571,177	\$ 21,526,113	\$ 22,872,494	\$ 23,651,030	\$ 24,524,827	\$ 24,526,467	\$ 25,851,230	\$ 27,344,446	\$ 33,318,696	\$ 34,565,967
CHANGE IN NET POSITION										
Governmental activities	\$ (895,632)	\$ (3,589,863)	\$ 4 175 290	\$ 1,720,661	\$ (321,916)	\$ 985,979	\$ 3,945,736	\$ 2,378,231	\$ 2.785.553	\$ 5,250,496
Business-type activities	(334,885)	(197,833)	257,823	200,167	114,262	696,627	113,613	2,553,194	1,177,493	1,225,473
Dusiness type wentines	(334,003)	(177,033)	237,023	200,107	114,202	370,027	113,013	2,333,174	1,177,475	1,223,473
TOTAL PRIMARY GOVERNMENT										
CHANGE IN NET POSITION	\$ (1,230,517)	\$ (3,787,696)	\$ 4,433,113	\$ 1,920,828	\$ (207,654)	\$ 1,682,606	\$ 4,059,349	\$ 4,931,425	\$ 3,963,046	\$ 6,475,969
						·	·	·	· · · · · · · · · · · · · · · · · · ·	

^{*}The County reclassified expenses for the year ended December 31, 2023, previously reported under the general government, across public safety, public works, health and human services and culture and recreation.

Data Source

Prior Year Audited Financial Statements, Statement of Activities

FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

Et1 V	2015	2017	2017	2010	2010	2020	2021	2022	2022	2024
Fiscal Year	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
GENERAL FUND										
Nonspendable	\$ 2,078,512	\$ 1,433,741	\$ 2,076,507	\$ 1,965,707	\$ 2,250,425	\$ 1,700,664	\$ 477,367	\$ 1,322,663	\$ 2,861,618	\$ 2,905,480
Assigned	3,477,393	3,505,987	4,057,546	3,384,937	3,389,192	3,523,062	2,811,143	1,624,000	3,793,054	3,982,311
Unassigned	12,463,039	13,211,825	14,414,949	16,387,061	17,551,012	15,783,421	20,706,619	19,277,600	19,377,836	20,913,053
TOTAL GENERAL FUND	\$ 18,018,944	\$ 18,151,553	\$ 20,549,002	\$ 21,737,705	\$ 23,190,629	\$ 21,007,147	\$ 23,995,129	\$ 22,224,263	\$ 26,032,508	\$ 27,800,844
OTHER FUNDS										
Nonspendable	\$ 1,832	\$ 10,390	\$ 23,113	\$ 3,316	\$ 4,365	\$ 705	\$ 5,167	\$ 88,011	\$ 104,615	\$ 161,424
Restricted	1,472,849	1,449,545	1,950,969	4,124,304	3,913,090	3,059,858	4,315,142	4,700,472	2,449,551	2,317,988
Assigned	2,683,284	2,540,052	2,228,441	1,040,962	1,659,630	1,954,266	4,073,079	4,368,210	3,331,029	5,786,164
Unassigned		-	-	-	(2,150)	-	-	(49,841)	-	
TOTAL OTHER FUNDS	\$ 4,157,965	\$ 3,999,987	\$ 4,202,523	\$ 5,168,582	\$ 5,574,935	\$ 5,014,829	\$ 8,393,388	\$ 9,106,852	\$ 5,885,195	\$ 8,265,576
TOTAL GOVERNMENTAL FUNDS										
Nonspendable	\$ 2,080,344	\$ 1,444,131	\$ 2,099,620	\$ 1,969,023	\$ 2,254,790	\$ 1,701,369	\$ 482,534	\$ 1,410,674	\$ 2,966,233	\$ 3,066,904
Restricted	1,472,849	1,449,545	1,950,969	4,124,304	3,913,090	3,059,858	4,315,142	4,700,472	2,449,551	2,317,988
Assigned	6,160,677	6,046,039	6,285,987	4,425,899	5,048,822	5,477,328	6,884,222	5,992,210	7,124,083	9,768,475
Unassigned	12,463,038	13,211,825	14,414,949	16,387,061	17,548,862	15,783,421	20,706,619	19,227,759	19,377,836	20,913,053
TOTAL GOVERNMENTAL FUNDS	\$ 22,176,908	\$ 22,151,540	\$ 24,751,525	\$ 26,906,287	\$ 28,765,564	\$ 26,021,976	\$ 32,388,517	\$ 31,331,115	\$ 31,917,703	\$ 36,066,420

Data Source

Prior Year Audited Financial Statements, Balance Sheet Governmental Funds

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

Fiscal Year	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
REVENUES										
Taxes	\$ 20,310,578	\$ 20,960,901	\$ 21,443,667	\$ 21,609,720	\$ 22,179,653	\$ 23,019,873	\$ 23,952,720	\$ 24,926,554	\$ 25,928,362	\$ 26,891,005
Intergovernmental	17,020,235	16,226,573	14,618,122	10,642,433	10,090,054	12,485,126	13,618,123	15,158,396	14,937,907	13,866,482
Licenses and permits	5,880	5,550	6,855	5,805	5,624	5,640	6,435	6,240	22,674	23,853
Fines and forefeits	164,985	157,981	154,624	191,009	165,325	130,703	173,434	151,913	175,713	317,337
Public charges for services	3,966,243	3,392,903	4,090,146	4,226,479	3,273,274	3,477,279	7,887,231	6,253,030	7,328,376	9,240,091
Investment income	1,193,858	2,102,317	3,136,505	3,270,434	3,300,377	3,589,099	492,635	301,078	1,684,951	2,095,032
Miscellaneous	3,773,498	806,466	1,640,644	4,066,977	4,945,941	4,225,225	4,291,052	3,540,745	1,612,373	237,535
Total revenues	46,435,277	43,652,691	45,090,563	44,012,857	43,960,248	46,932,945	50,421,630	50,337,956	51,690,356	52,671,335
EXPENDITURES										
Current										
General government	7,351,423	7,833,058	7,952,407	9,098,617	7,407,044	7,725,468	7,497,612	7,754,666	9,181,335	9,595,621
Public safety	10,636,297	10,574,185	11,123,629	12,221,372	12,077,252	12,327,310	12,409,224	12,771,963	14,291,693	14,666,528
Public works	3,667,313	3,180,069	3,627,875	4,466,084	2,724,196	3,556,400	2,046,905	2,037,675	2,484,446	2,466,761
Health and human services	18,899,524	18,761,769	16,807,834	11,886,864	11,832,297	12,668,187	12,950,003	14,858,647	11,772,779	12,671,451
Culture and recreation	1,441,009	1,221,344	1,309,256	1,780,980	1,476,229	1,331,183	1,218,675	1,310,730	1,352,041	1,162,144
Conservation and development	1,670,705	16,794,195	1,662,879	1,807,073	1,839,767	2,436,743	1,847,957	1,924,975	2,017,996	2,116,113
Debt Service										
Principal	2,887,350	425,000	-	-	2,825,525	2,909,290	2,997,569	3,087,496	3,447,570	157,753
Interest and fiscal charges	203,417	9,749	-	638,630	450,000	366,234	277,956	188,029	73,301	7,977
Capital outlay	55,566	25,111	107,466	200,358	1,429,140	3,027,877	6,416,133	5,686,978	7,037,883	6,271,015
Reserve for contingencies		<u>-</u>	-	-	-	-	734	74,492	(5,435)	77,570
Total expenditures	46,812,604	58,824,480	42,591,346	42,099,978	42,061,450	46,348,692	47,662,768	49,695,651	51,653,609	49,192,933
EXCESS (DEFICIENCY) OF REVENUES										
OVER EXPENDITURES	(377,327)	(15,171,789)	2,499,217	1,912,879	1,898,798	584,253	2,758,862	642,305	36,747	3,478,402

Fiscal Year	2015		2016	2017	2018	2019	2020	2021		2022		2023	2024
OTHER FINANCING SOURCES (USES)													
Debt-issuance	\$ -	\$ 1	5,000,000	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$	-	\$ -
Sale of capital assets	800,981		146,421	100,768	241,883	239,927	116,244	59,2	53	170,293		372,789	243,451
Transfers in	3,432,648		805,481	668,736	306,431	2,166,000	6,666,846	2,287,3	24	1,807,542		1,996,958	3,887,764
Transfers (out)	(3,432,648)		(805,481)	(668,736)	(306,431)	(2,166,000)	(7,391,461)	(2,472,3	24)	(3,677,542)	((1,996,958)	(3,887,764)
Settlement proceeds	-		-	-	-	-	-	-		-		-	391,737
SBITA issuance	 -		-	-	-	-	-	-		-		177,052	35,127
Total other financing sources (uses)	 800,981	1	5,146,421	100,768	241,883	239,927	(608,371)	(125,7	47)	(1,699,707)		549,841	670,315
NET CHANGE IN FUND BALANCE	\$ 423,654	\$	(25,368)	\$ 2,599,985	\$ 2,154,762	\$ 2,138,725	\$ (24,118)	\$ 2,633,1	15	\$ (1,057,402)	\$	586,588	\$ 4,148,717
DEBT SERVICE AS A PERCENTAGE OF NONCAPTIAL EXPENDITURES	6.61%		0.74%	0.00%	1.52%	8.06%	7.56%	7.94	! %	7.28%		7.50%	0.38%

Data Source

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

TAX REVENUE BY SOURCE GOVERMENTAL FUNDS

Last Ten Fiscal Years

Fiscal Year	Pı	coperty Tax	Ş	Sales Tax	_	al Estate Insfer Tax	a	Other Including Interest nd Penalty on Taxes	1	Total Taxes
2015	\$	15,493,851	\$	4,018,027	\$	149,645	\$	649,055	\$	20,310,578
2016		15,756,235		4,461,818		165,027		577,811		20,960,891
2017		16,221,217		4,495,240		176,067		551,143		21,443,667
2018		16,332,618		4,463,192		207,429		606,481		21,609,720
2019		16,646,281		4,820,469		193,256		519,647		22,179,653
2020		16,886,110		5,293,263		261,504		578,996		23,019,873
2021		17,385,054		6,114,422		355,619		97,625		23,952,720
2022		18,086,371		6,458,240		283,696		98,247		24,926,554
2023		18,606,209		6,887,889		232,626		201,639		25,928,362
2024		19,485,689		6,963,859		289,295		152,162		26,891,005

Data Sources

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

EQUALIZED VALUE OF ALL PROPERTY

Last Ten Years

Fiscal Year	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Levy Year	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Residential Commercial	\$ 5,639,671,600 631,037,000	\$ 5,677,384,800 659,838,700	\$ 5,695,543,200 666,193,300	\$ 5,784,409,100 669,380,600	\$ 5,891,018,400 672,286,900	\$ 6,151,258,000 692,083,700	\$ 6,443,371,900 648,815,100	\$ 6,702,865,400 708,069,400	\$ 7,810,972,700 797,214,200	\$ 9,569,378,000 962,388,900
Manufacturing	57,622,300	49,295,200	54,945,500	54,003,800	56,013,500	56,780,200	57,776,400	55,818,000	60,231,300	68,160,700
Other Productive forest Agricultural forest	14,379,800 238,388,400 6,390,700 1.867,200	13,330,800 221,292,700 5,345,100	14,186,300 214,480,800 5,050,600	13,926,000 215,725,700 5,019,500	13,615,700 201,343,100 4,840,100	14,617,600 208,481,700 5,225,600	13,924,600 207,385,800 4,955,700	14,470,400 214,491,500 5,273,100	15,528,100 244,861,400 6,244,800	17,917,900 262,792,100 6,808,000
Agriculture Undeveloped	18,862,200	1,890,500 18,126,600	1,891,000 19,458,600	1,948,600 19,968,000	1,874,700 20,100,900	2,112,100 22,176,700	2,133,900 21,376,700	2,227,800 23,993,900	2,344,800 26,946,100	2,619,100 29,934,700
TOTAL REAL ESTATE	\$ 6,608,219,200	\$ 6,646,504,400	\$ 6,671,749,300	\$ 6,764,381,300	\$ 6,861,093,300	\$ 7,152,735,600	\$ 7,399,740,100	\$ 7,727,209,500	\$ 8,964,343,400	\$ 10,919,999,400
Personal Property	99,015,000	95,587,200	92,394,100	103,545,800	70,756,300	73,699,200	70,836,800	70,264,400	76,414,200	71,062,300
TOTAL EQUALIZED VALUE	\$ 6,707,234,200	\$ 6,742,091,600	\$ 6,764,143,400	\$ 6,867,927,100	\$ 6,931,849,600	\$ 7,226,434,800	\$ 7,470,576,900	\$ 7,797,473,900	\$ 9,040,757,600	\$ 10,991,061,700

Data Source

Wisconsin Department of Revenue - Statement of Changes in Equalized Values by Class and Item

PROPERTY TAX LEVY BY FUND

Last Ten Years

Fiscal Year	2015	2016	201	20	018	2019	2020	2021	2022	2023	2024
Levy Year	2014	2015	2010	20	17	2018	2019	2020	2021	2022	2023
General Fund - Library General Fund - EMS	\$ 405,37 712,82			**	412,722 \$,425,740	424,551 1,429,311	\$ 425,063 1,722,634	\$ 432,021 1,692,631	\$ 432,015 1,692,268	\$ 435,650 2,758,386	\$ 451,747 2,539,439
General Fund - Government Purposes Social Services Fund	9,697,20 1,858,50	1 1,803,	01 1,5	3,501 1	,041,019 ,603,001	10,091,315 1,654,232	10,412,192 1,686,513	10,493,373 1,846,687	10,580,261 1,859,578	11,046,359 1,816,447	11,107,097 1,907,896
Public Health Aging and Disability	450,36	•		,	451,342	456,442	466,342	494,800	522,054	585,000	622,000
Resource Center County Highway Services Debt Service	272,09 1,578,92 346,29	4 1,578,	24 2,0	*	270,197 ,028,796 -	265,609 2,028,796 -	256,509 1,678,796	202,109 1,728,796	149,415 1,666,796	1,578,796 -	2,453,796
TOTAL	\$ 15,321,57	1 \$ 15,518,	31 \$ 15,7	2,383 \$ 16	,232,817 \$	16,350,256	\$ 16,648,049	\$ 16,890,417	\$ 16,902,387	\$ 18,220,638	\$ 19,081,975
REAL ESTATE EAV	\$ 6,608,219,20	0 \$ 6,646,504,	00 \$ 6,671,7	9,300 \$ 6,764	,381,300 \$	6,861,093,300	\$ 7,152,735,600	\$ 7,399,740,100	\$ 7,727,209,500	\$ 8,964,343,400	\$ 10,919,999,400

Data Sources

Wisconsin Department of Revenue, County Records

PROPERTY TAX LEVIES AND COLLECTIONS

Last Ten Fiscal Years

Levy	Fiscal	Taxes Levied for the	Collected the Fisca		_	Collections Subsequent	Total Col To D		Delinque Taxes ²	nt
Year	Year	Fiscal Year	Amount	% of Levy	_	Years 1	Amount	% of Levy	Oustandin	ng
2014	2015	\$ 15,321,571	\$ 14,490,895	94.58%	\$	830,454	\$ 15,321,349	100.00%	\$ 2	222
2015	2016	15,518,831	14,754,669	95.08%		763,948	15,518,617	100.00%	2	214
2016	2017	15,772,383	14,996,943	95.08%		775,217	15,772,160	100.00%	2	223
2017	2018	16,232,817	15,486,661	95.40%		744,223	16,230,884	99.99%	1,9	933
2018	2019	16,350,256	15,574,816	95.26%		773,463	16,348,279	99.99%	1,9	77
2019	2020	16,648,049	15,901,893	95.52%		743,491	16,645,384	99.98%	2,6	665
2020	2021	16,890,417	16,597,474	98.27%		260,898	16,858,373	99.81%	32,0)45
2021	2022	16,902,387	16,303,404	96.46%		469,834	16,773,238	99.24%	129,1	49
2022	2023	18,220,638	17,554,436	96.34%		392,317	17,946,753	98.50%	273,8	885
2023	2024	19,081,975	18,369,290	96.27%		-	18,369,290	96.27%	712,6	585

¹ Amount includes collections through the current fiscal year.

Data Source

County Financial Records

² Does not include tax deed parcels.

RESOLUTION # 43-2025

Resolution to grant Charter Communications/Spectrum Mid-America, LLC an Easement for cable television system and other communications facilities.

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

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

WHEREAS, Charter Communications is in the process of obtaining easements from landowners to improve reliability of cable television system and other communications facilities; and,

WHEREAS, Charter Communications has requested an easement from Oneida County across parcel number SU-1743, in the town of Sugar Camp, as shown in Exhibit A attached hereto; and,

WHEREAS, the Land Records Committee reviewed the proposed location and has no objection to the easement request, and the Land Records Committee has determined it would be in the best interest of the residents of Oneida County dependent on Charter Communications to grant such easement at no cost and recommends the County Board to approve such request.

THEREFORE, BE IT RESOLVED, that the Board of Supervisors of Oneida County hereby approve granting the easement for no costs, across those lands as described in Exhibit A below to Charter Communications; and,

BE IT FURTHER RESOLVED, that the County Clerk is authorized to sign and place the county seal upon the easement documents and other documents necessary to complete such transaction.

Vote Required: Majority =3⁄4 Majority =
The County Board has the legal authority to adopt: Yes No as reviewed by the Corporation Counsel,, Date: Approved for presentation to the County Board by the Land Records Committee this 12 th day of August, 2025.
Consent Agenda Item: _XYESNO

From: Kelly MacLaughlin < kmaclaughlin@momentumdesign.us>

Sent: Wednesday, July 23, 2025 9:37 AM

To: Alex Hegeman bc: Justin Gutierrez <jgutierrez@momentumdesign.us">jgutierrez@momentumdesign.us

Subject: Charter Easement Request - Oneida County 3920736-0235e Group 1

Please see attached for proposed Charter easement Request on Oneida County owned Parcel. Let me know if you need anything additional. Thanks!



Kelly MacLaughlin

Project Manager Momentum Design, LLC

Cell: 414-817-4252

Email: kmaclaughlin@momentumdesign.us

9000 W. Chester St. Suite 170

Milwaukee, WI 53214

89

CONFIDENTIALITY NOTICE: This messag immediately and delete this message. Any una

- REPAIR. Grantee shall repair to the reasonable satisfaction of Grantor, any structure, fence, paving, landscaping or other part of the Property which is altered or damaged during the installation, maintenance, repair or removal of the Facilities in the easement.
- 4. <u>ASSIGNMENT.</u> Grantee may assign this Easement Agreement to any entity or individual that is a successor or Grantee as a cable communications franchise in the Community. No consent to such assignment is required from Grantor.
- 5. TERM. This Easement Agreement shall remain in full force and effect for so long as the Grantee (or its successors-in-interest) holds a cable communications franchise or other right to provide communications services in the Community. In the event of a dispute as to the termination date of a franchise, this Easement Agreement shall remain in force until such dispute is finally resolved. The grant of this easement is not conditioned upon the provision of cable communications service to the Property. Non-use or a limited use of this easement shall not prevent Grantee from later making full use of the easement. This Easement Agreement may be terminated and abandoned by Grantee upon the giving of sixty (60) days prior written notice to Grantor and after a reasonable opportunity is provided to remove the Facilities excluding the underground cables or underground lines from the Property. Upon such termination and removal, Grantee shall record such documents as are necessary to abandon the easement.
- 6. NON-INTERFERENCE. Grantor, for himself/herself, his/her heirs, successors and assigns, covenants that the Property shall not be used in any manner which might interfere with or damage the Facilities, or which might interfere with the maintenance, operation or removal of the Facilities.
- BINDING. The provisions and covenants contained in this easement shall run with the land and shall bind and inure to the benefit of the respective successors-in-interest of the parties hereto.
- **8.** <u>RECORDATION.</u> Upon completion of the installation of the Facilities on the Property, Grantee may record this Easement Agreement in the real property records of the county or other local government where the Property is located.
- **9. NOTICE.** All notices to be given by one party to this Easement Agreement to the other party hereto shall be in writing, by certified mail to the following addresses:

a. If to Grantor:

Oneida County P.O. Box 400 Rhinelander, WI 54501

b. If to Grantee:

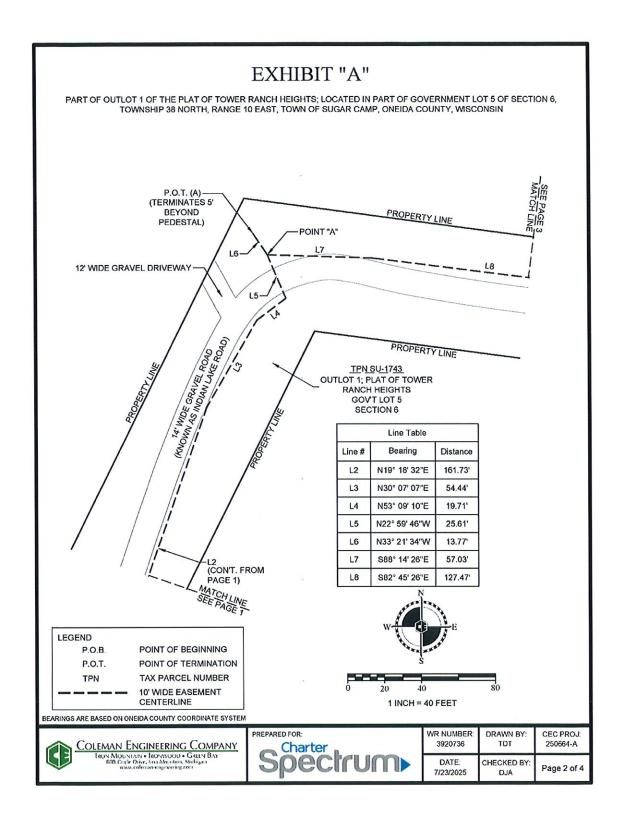
Charter Communications 5133 W. Terrace Dr. Suite 300 Madison, WI 53718

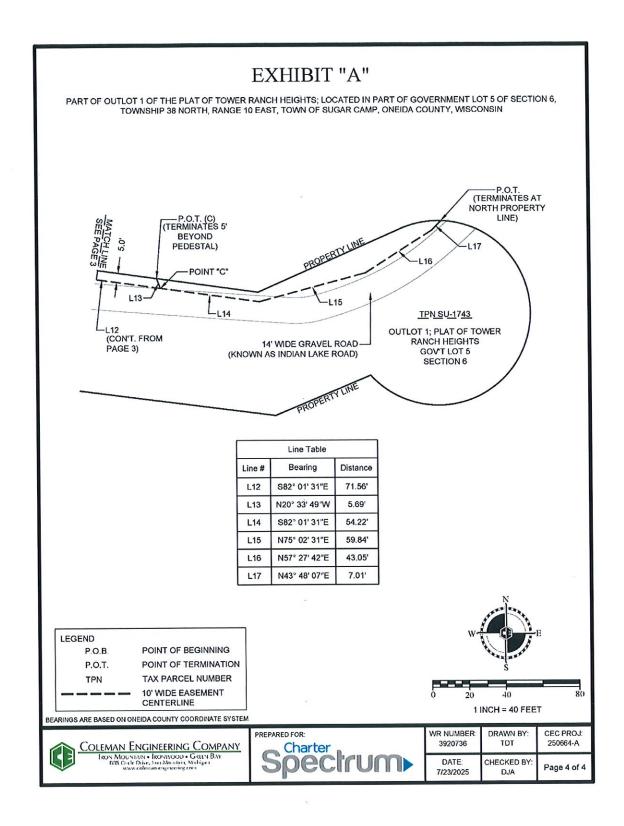
Attn: Area Vice President, Field Operations

With a copy to: Charter Communication

12405 Powerscourt Drive St. Louis, Missouri 63131 Attn: Legal Operations My Commission expires:

NOTARY STAMP/SEAL





1	RESOLUTION # 44- 2025		
2	REZONE PETITION FOR THE TOWN OF LAKE TOMAHAWK		
3	REZONE PETITION #08-2025		
4			
5	Resolution offered by the Planning and Development Committee		
6			
7	Resolved by the Board of Supervisors of Oneida County, Wisconsin:		
8			
9	WHEREAS, the Planning and Development Committee having considered Rezone Petition July		
10	23, 2025 (copy attached), which was filed June 24, 2025, to amend the Master Zoning District		
11	Document and the Oneida County Official Zoning District Boundary Map, and having given notice thereof as provided by law and having held a public hearing thereon July 23, 2025,		
12 13	pursuant to § 59.69(5), Wisconsin Statutes, and having been informed of the facts pertinent to		
14	the changes which are as follows:		
15	the changes which are as follows.		
16	To rezone land from District #2 Single Family Residential to District #7 Business B-2 on property		
17	described as being part of Government Lot 1, Section 3, T38N, R7E, PIN LT-31-1, Town of		
18	Lake Tomahawk, Oneida County, Wisconsin.		
19			
20	And being duly advised of the wishes of the people in the area affected as follows:		
21			
22	WHEREAS, the owner is requesting the rezone to create a new parcel for the American Legion		
23	building; and		
24	WHITEE AC the Town of Lake Tomphousk energed and engroved the request (conv		
25 26	WHEREAS , the Town of Lake Tomahawk sponsored and approved the request (copy attached); and		
27	allacried), and		
28	WHEREAS, On July 23, 2025, the Planning and Development Committee held a public hearing		
29	and the adjoining landowners were provided with a written notice of the change and there were		
30	0 public comments received, 1 people spoke in favor, 0 people spoke against, and 0 people		
31	spoke in ambiguity of the proposed changes; and		
32			
33	WHEREAS, the Planning & Development Committee has reviewed the general standards as		
34	specified in Section 9.86(F) of the Oneida County Zoning & Shoreland Protection Ordinance		
35	and concluded that the standards have been met. The Planning & Development Committee		
36	recommends passage.		
37	NOW THE DEFORE THE ONE DAY COUNTY BOARD OF SUBERVISORS DOES ORDAIN AS		
38 39	NOW THEREFORE, THE ONEIDA COUNTY BOARD OF SUPERVISORS DOES ORDAIN AS FOLLOWS: Petition #08-2025:		
39 40	1 OLLOVYO. 1 GUIDII #00-2020.		
41	Section 1: Any existing ordinances, codes, resolutions, or portion thereof in conflict with this		
42	ordinance shall be and are hereby repealed as far as any conflict exists.		
43	Section 2: The ordinance shall take effect the day after passage and publication as required		

by law.

44

45	Section 3: If any claims, provisions, or portions of this ordinance are adjudged			
46	unconstitutional or invalid by a court of competent jurisdiction, the remainder of the ordinance			
47	shall not be affected thereby.			
48	Section 4: Rezone Petition #08-2025 is hereby adopted amending the Master Zoning			
49	District Document and the Oneida County Official Zoning District Boundary Map, by changing			
50	the zoning district classification from District #2 Single Family Residential to District #7 Business			
51	B-2 on property described as follows:			
52				
53	Being part of Government Lot 1, Section 3, T38N, R7E, PIN LT-31-1, Town of Lake Tomahawk,			
54	Oneida County, Wisconsin.			
55				
56	The County Clerk shall, within seven (7) days after adoption of Rezone Petition #08-2025 by the			
57	Oneida County Board of Supervisors, cause a certified copy thereof to be transmitted by mail to			
58	the Lake Tomahawk Town Clerk.			
59				
60	Approved for presentation to the County Board by the Planning and Development Committee			
61	this 6 th day of August, 2025.			
62				
63	Consent Agenda Item:YES NO			
64	•			
65	Vote Required: Majority = 2/3 Majority = ¾ Majority =			
66				
67	The County Board has the legal authority to adopt: Yes No as reviewed by			
68	the Corporation Counsel,, Date:,			
69	$\lambda = 100$			
70	Offered and passage moved by:			
71	Supervisor			
72				
73	MATILU -			
74	Supervisor			
75				
76	fler Claber (
77	Supervisor Supervisor			
78	1 2 0 10 10			
79	mure f acce			
80	Supervisor			
81				
82				
83	Supervisor			
84				
85				
86	Ayes			
87				
88	Nays			

101	Tracy Hartman, County Clerk	Scott Holewinski, County Board Chair	r
100			
99			
98	Defeated		
97			
96	by the County Board of Supervisors this	day of	, 2025.
95			
94	Adopted		
93			
92	Abstain		
91			
90	Absent		
89			

PETITION

To: Oneida County Board of Supervisor RECEIV Oneida County Clerk, Courthouse P.O. Box 400 Rhinelander, WI 54501	RECEIPT NO. NIA - Sponsored					
Please choose one of the following (1 or 2 below)	D 1 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7					
1. The undersigned hereby petitions the Oneida Coudistrict classification of the following described lar Oneida County, Wisconsin, from Single	d in the Town of LAKE TOMAHRUK,					
Insert property description. Attach map.						
PART OF G. L. I, SECTION 3, LT 31-1	TJ8N, RTE, PARCEL NO.					
Reason for rezone:	1 0					
10 (seate a NEW	PARCEL FOR AMERICAN LEGION					
Bldg. CSM to follow						
 The undersigned hereby petitions the Oneida County Board of Supervisors to amend Chapter 9, Oneida County Zoning and Shoreland Protection Ordinance as follows: 						
Insert proposed language or attach a separate s	heet. 					
December the amountment						
Reason for the amendment:						
	OFFICE OF COUNTY CLERK ONEIDA COUNTY					
Respectfully submitted on the(\forall +\hat{\lambda} \) day of(\text{Owner name:}	JUN 2 4 2025 ONE 2025 by: ONEIDA COUNTY CLERK					
TOWN OF LAKE TOMIZHOUR	George Dellet					
Address: 7246 MININ ST, PO-BOX	Address:					
City/State/Zip:	City/State/Zip:					
Telephone No:	SAME Telephone No:					
715 277 2257	SAME					
Signature / Learge Car Cree	Signature de les					
Revised 6/11/2025						

NOTICE TO PETITIONERS

Procedures to rezone/amend this ordinance are required to comply with the provisions of statute and administrative rule as described in Section 9.86 of the Oneida County Zoning and Shoreland Protection Ordinance.

- 1. You are required to pay a fee in the amount of \$600.00 payable to Oneida County Planning and Zoning at the time your petition is filed.
- 2. Petitions shall be filed with the County Clerk at least two weeks in advance of the County Board meeting at which your petition will be considered.
- 3. Notice of Public Hearing on your petition will be published as a Class II Notice under Chapter 985, Wisconsin Statutes. You or your agent are required to attend the hearing and will be notified of the time and location.
- 4. You must provide a (plat/wetland/floodplain) map with the boundaries of any area you wish to rezone clearly depicted.
- 5. The criteria which the Planning & Development Committee must consider in order to reach a decision on your petition are stated in the ordinance:

Section 9.86 – Floodplain & Comprehensive Section 9.91 (F) – Shoreland – Wetland

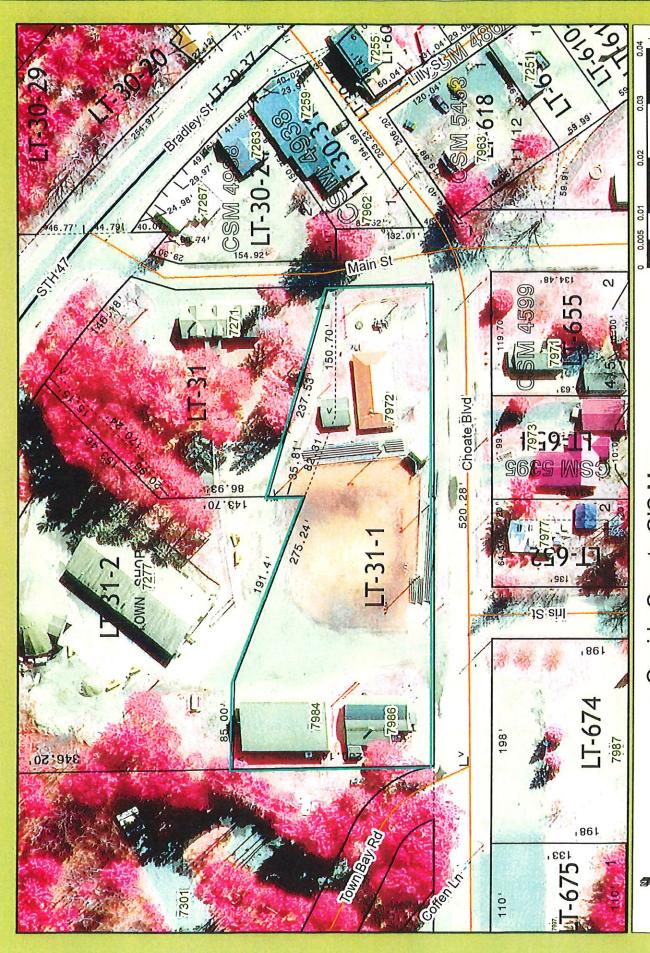
You must provide a written statement to the committee addressing each of these criteria as they relate to your proposed amendment/rezoning.

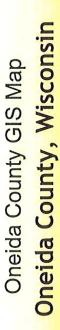
Shoreland-Wetland Rezoning/Amendment Criteria

<u>Section 9.91 (F)(2)</u> A wetland, or a portion thereof, in the Shoreland-Wetland district shall not be rezoned if the proposed rezoning may result in a significant adverse impact upon any of the following:

- 1. Storm and flood water storage capacity.
- 2. Maintenance of dry season stream flow, the discharge of groundwater to a wetland, the recharge of groundwater from a wetland to another area, or the flow of groundwater through a wetland.
- 3. Filtering or storage of sediments, nutrients, heavy metals or organic compounds that would otherwise drain into navigable waters.
- 4. Shoreline protection against soil erosion.
- 5. Fish spawning, breeding, nursery or feeding grounds.
- 6. Wildlife habitat.
- 7. Areas of special recreational, scenic or scientific interest, including scarce wetland types.

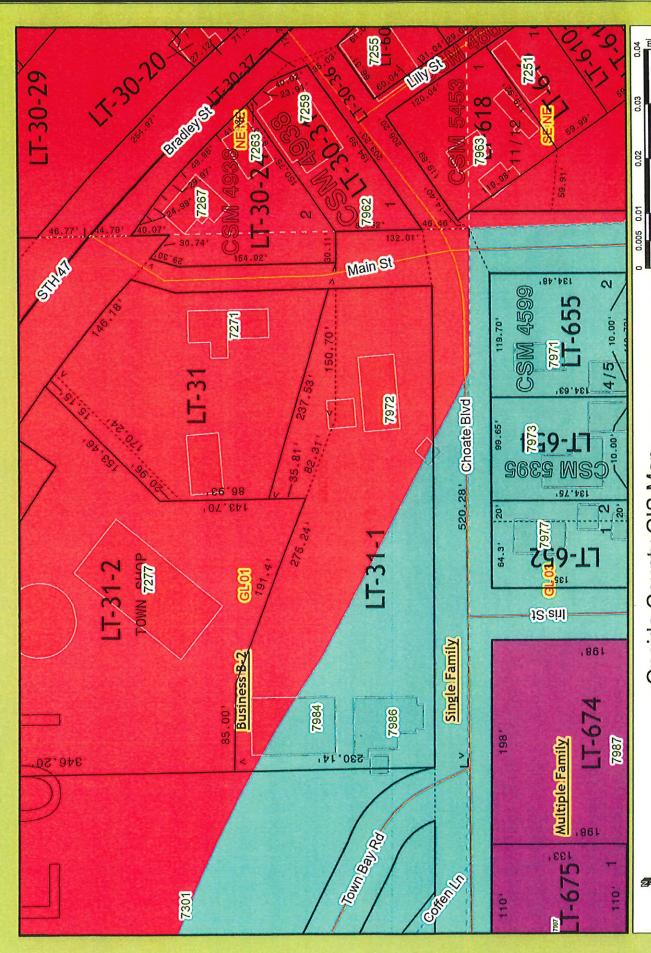
Section 9.91 (F)(3) If the Department of Natural Resources (DNR) has notified the committee that a proposed amendment to the Shoreland-Wetland District may have a significant adverse impact upon any of the criteria listed in Section 9.91 (F)(2) of this ordinance, that amendment, if approved by the County Board, shall contain the following provision: "This amendment shall not take effect until more than thirty (30) days have elapsed since written notice of the County Board's approval of this amendment was mailed to the DNR. During that 30-day period the DNR may notify the County Board that it will adopt a superseding Shoreland Ordinance for the county under sec. 59.692 (6), Wis. Stats. If the DNR does so notify the County Board, the effect of this amendment shall be stayed until sec. 59.692 (6), Wis. Stats., adoption procedure is completed and otherwise terminated."





This map is courtesy of the Oneida County Land Information office and is a general sketch of areas in Oneida County. It should not be used to represent surveys of property.

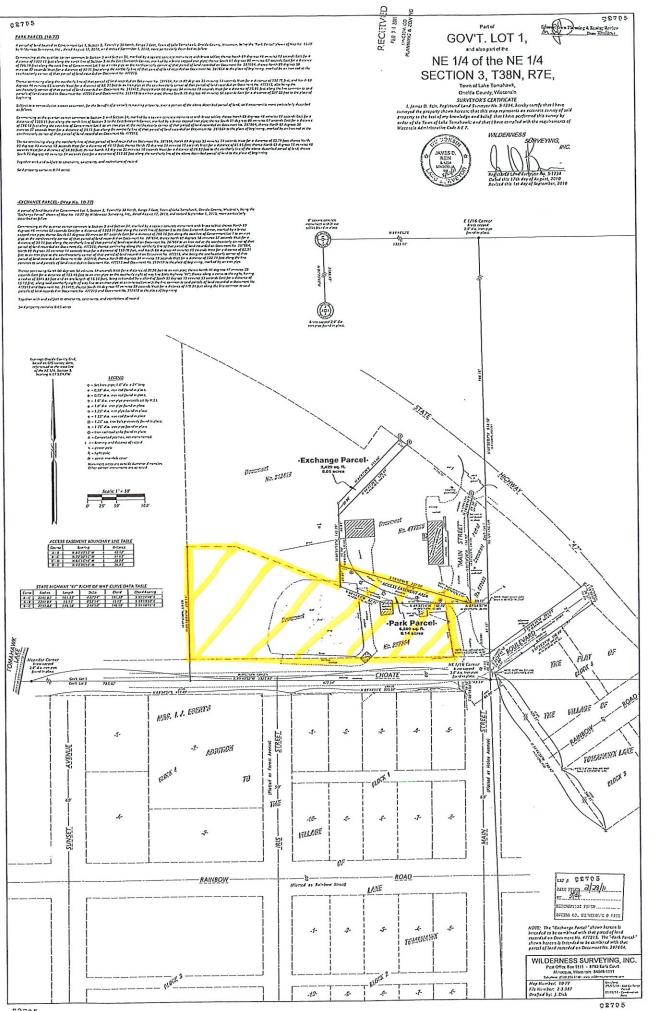




Oneida County GIS Map
Oneida County, Wisconsin

This map is courtesy of the Oneida County Land Information office and is a general sketch of areas in Oneida County. It should not be used to represent surveys of property.





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The Town of Lake Tomahawk held their regular Town Board meeting on July 9, 2025 at the Raymond F. Sloan Community Center at 6:30 p.m. All notices were posted according to the Open Meeting Law.

Present: Supervisors Stephanie Sowatzka, Lenore Lopez, Treasurer Michele Breheim, Clerk Sharon Trimberger Lintereur. Excused absence Town Chairperson, George DeMet.

Audience Members: Richard and Bonnie Cass

Sowatzka called the meeting to order at 6:30 p.m. Sowatzka led the people in the Pledge of Allegiance.

Approve the minutes of the June 11 Board meeting: Lopez made a motion to approve the minutes as written by the Clerk, seconded by Sowatzka, all ayes, motion carried.

Approve the payment of bills and vouchers: Motion by Sowatzka, seconded by Lopez to approve the ACH, EFT, EFTPS payments checks 21113 to 21151 and payroll checks 5980 to 6001 for a Total of \$77,206.38, all ayes, motion carried.

Treasurer's Report: During the month of June the Town had total incomes of -\$7,107 which included -\$23,230 for payment in lieu of taxes owed to the schools and Oneida County. Rent for town property \$4,092 and \$3,601 for launch fees. Total expenses were \$178,166 which included \$125,965 for purchase of a new truck, \$5,000 subsidy to the Lions Club for the 4th of July parade. Motion by Sowatzka, seconded by Lopez to approve the Treasurer's report, all ayes, motion carried.

County Representative: Lopez stated that on July 14th there will be a public hearing regarding the Comprehensive Plan. Six county lakes and rivers meeting on July 11th at NATC,

Public Comment: Richard Cass spoke regarding the issues he would like to have looked at and resolved. 1. Clean up buildings on Main Street 2. Two Lakes Road and Bluebird South, Mosquito Police sign. 3. Toxicity of spraying for mosquitoes 4. Tourist Rooming House from six days to less. This issue was addressed by Lintereur and Lopez. 5. Why isn't there black top on Two Lakes all the way down? Lintereur said she would contact Scott Baasch, Public Works Director. Bonnie Cass said she could not find the minutes of previous meeting on the website. Explained to her that they are all listed on the website.



Motion to rezone LT-31-1 from single family to business (American Legion): Sowatzka made a motion to approve the rezoning of LT-31-1 from single family to business, seconded by Lopez, all ayes, motion carried.

Picnic license for World Musky Hunt: Sowatzka made a motion to approve the picnic license for the dates of August 20-23, 2025 for World Musky Hunt, seconded by Lopez, all ayes, motion carried.

Tourist Rooming House: 3R Little Carr LLC LT-96-5: After brief discussion Sowatzka made a motion to approve the Tourist Room License for 3R Little Carr LLC, seconded by Lopez, all ayes, motion carried.

Correspondence/Announcements: Sowatzka read a thank you letter from Gathering Waters thanking the Board for the donation. Also, the area on Lilly Street near the corner of Rainbow is being monitored and should be considered a possible sinkhole; therefore any parking is at your own risk.

Open Book is July 24 from 10-12 and Board of Review is July 31 from 9 to 11.

Future agenda items: 1. Clean up buildings on Main Street 2. Two Lakes Road and Bluebird South, Mosquito Police sign. 3. Toxicity of spraying for mosquitoes 4. Tourist Rooming House from six days to less. This issue was addressed by Lintereur and Lopez. 5. Why isn't there black top on Two Lakes all the way down?

Adjournment: 6:44 p.m.

Respectfully submitted,

Sharon Trimberger Lintereur, Clerk

RESOLUTION # 45-2025 1 REZONE PETITION FOR THE TOWN OF WOODBORO 2 **REZONE PETITION #07-2025** 3 4 Resolution offered by the Planning and Development Committee 5 6 Resolved by the Board of Supervisors of Oneida County, Wisconsin: 7 8 WHEREAS, the Planning and Development Committee having considered Rezone Petition #07-9 2025 (copy attached), which was filed June 13, 2025, to amend the Master Zoning District 10 Document and the Oneida County Official Zoning District Boundary Map, and having given 11 notice thereof as provided by law and having held a public hearing thereon July 9, 2025, 12 pursuant to § 59.69(5), Wisconsin Statutes, and having been informed of the facts pertinent to 13 the changes which are as follows: 14 15 To rezone land from District #1A Forestry to District #2 Single Family Residential on property 16 described as being part of Government Lot 3, lying west of State Highway 8, and east of Birch 17 Bay Road, Section 32, T36N, R7E, PIN WB-479, Town of Woodboro, Oneida County, 18 Wisconsin. 19 20 And being duly advised of the wishes of the people in the area affected as follows: 21 22 23 WHEREAS, the owner is requesting the rezone for year-round living; and 24 WHEREAS, the Town of Woodboro approved the request (copy attached); and 25 26 WHEREAS, On July 9, 2025, the Planning and Development Committee held a public hearing 27 and the adjoining landowners were provided with a written notice of the change and there were 28 0 public comments received, 0 people spoke in favor, 0 people spoke against, and 0 people 29 spoke in ambiguity of the proposed changes; and 30 31 WHEREAS, the Planning & Development Committee has reviewed the general standards as 32 specified in Section 9.86(F) of the Oneida County Zoning & Shoreland Protection Ordinance 33 34 and concluded that the standards have been met. The Planning & Development Committee 35 recommends passage. 36 NOW THEREFORE, THE ONEIDA COUNTY BOARD OF SUPERVISORS DOES ORDAIN AS 37 FOLLOWS: Petition #07-2025: 38 39 Any existing ordinances, codes, resolutions, or portion thereof in conflict with this 40 Section 1: ordinance shall be and are hereby repealed as far as any conflict exists. 41 The ordinance shall take effect the day after passage and publication as required 42 Section 2: 43 by law.

44	Section 3: If any claims, provisions, or portions of this ordinance are adjudged
45	unconstitutional or invalid by a court of competent jurisdiction, the remainder of the ordinance
46	shall not be affected thereby.
47	Section 4: Rezone Petition #07-2025 is hereby adopted amending the Master Zoning
48	District Document and the Oneida County Official Zoning District Boundary Map, by changing
49	the zoning district classification from District #1A Forestry to District #2 Single Family
50	Residential on property described as follows:
51	
52	Being part of Government Lot 3, lying west of State Highway 8, and east of Birch Bay Road,
53	Section 32, T36N, R7E, PIN WB-479, Town of Woodboro, Oneida County, Wisconsin.
54	
55	The County Clerk shall, within seven (7) days after adoption of Rezone Petition #07-2025 by the
56	Oneida County Board of Supervisors, cause a certified copy thereof to be transmitted by mail to
57	the Woodboro Town Clerk.
58	
59	Approved for presentation to the County Board by the Planning and Development Committee
60	this 6 th day of August, 2025.
61	O was to Assess to Manage V VES NO
62	Consent Agenda Item:YES NO Vote Required: Majority = 3⁄4 Majority =
63	Vote Deguired: Majority - 2/2 Majority - 3/ Majority -
64 65	Vote Required. Majority – 2/3 Majority – 7/4 Majority –
65 66	The County Board has the legal authority to adopt: YesNo as reviewed by
67	the Corporation Counsel,
68	the corporation couriser,
69	Offered and passage moved by:
70	Supervisor
71	
72	Millehel /
73	Supervisor
74	
75	the Walnut
76	Supervisor William J. L. C.
77	14.1. 1 A Oc
78	llllw// Dec.
79	Supervisor
80	
81	
82	Supervisor
83	
84	
85	Ayes
	.,,

87

__ Nays

100	Tracy Hartman, County Clerk	Scott Holewinski, County Boa	ard Chair
99			
98			
97	Defeated		
96			
95	by the County Board of Supervisor	s this day of	, 2025.
94			
93	Adopted		
92			
91	Abstain		
90			
89	Absent		
88			

PETITION

Petition No. 07-2025 Receipt No. 11233740

To: Oneida County Board of Supervisors Oneida County Clerk, Courthouse P.O. Box 400 Rhinelander, WI 54501

\$600.wpd

OFFICE OF COUNTY CLERK **ONEIDA COUNTY**

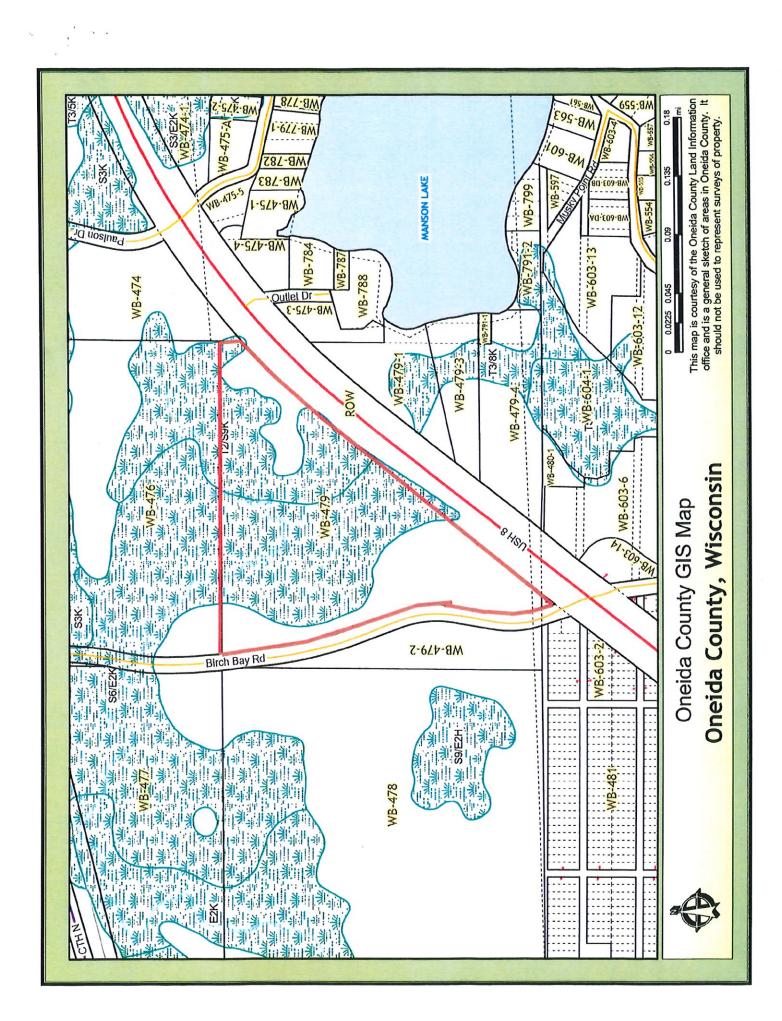
JUN 1 3 2025

Ladies and Gentlemen:

Signature

ONEIDA COUNTY CLERK The undersigned hereby petitions the Oneida County Board of Supervisors to change the zoning district classification of the following described the land in Town of Oneida County. Wisconsin, from ____ zoning district to Single Fanily #2 zoning district: Insert property description. Attach map. ONEIDA COUNTY PLANNING & ZONING DEP Reason for rezone: Would to Cezone Woodbood township. The Rezone. _day of May 20 25 by: Respectfully submitted on the 3/ **Owner** Agent Name: Name: Address: Address: NI0543 Wh City/State/Zip: Tomahawk Telephone No: Telephone No: -612-

Signature



REZONE PETITION

Legal Description

Lucas Verfuerth, owner

Part of Government Lot 3, lying west of State Highway 8, and east of Birch Bay Road, Section 32, T36N, R7E, PIN WB 479, Town of Woodboro.

Notes: Proposed change of zoning from District #1A Forestry to District #02 Single Family

Reason for rezone - Single Family residence.

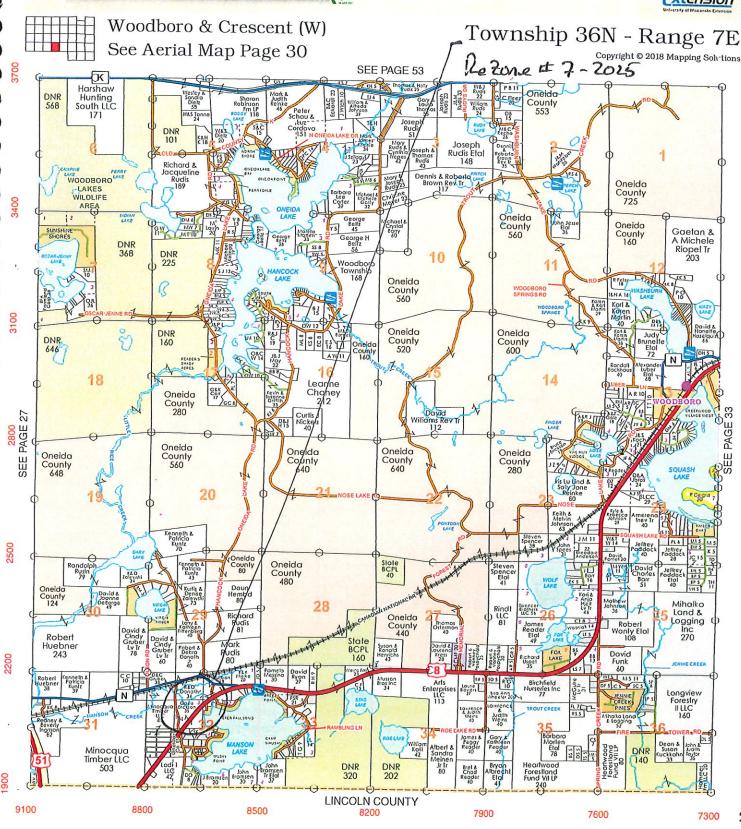
Pzshare/lus/rezone/descriptions/Verfuerth.rezone.6.25



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Forestry 1A 360731 SE NE SE SE NE SE SW.NW. SW SW Oneida County, Wisconsin Oneida County GIS Map SE SW36 NE NW P Ke tone nd taylio SW SE ingle Famil 4-1025 This map is courtesy of the Oneida County Land Information office and is a general sketch of areas in Oneida County. It should not be used to represent surveys of property. 0.045 0.09 MANSON LAKE Exembreeze Island 0.18 Rural Residential GL 01 0.27 GL 04 m. 0.36

Monique Taylor

From:

Karl Jennrich

Sent:

Wednesday, June 18, 2025 9:07 AM

To: Cc: Judy May

- - -

Monique Taylor

Subject:

RE: WB-479 Rezone petition

Judy:

Thank you. Will schedule a public hearing. Karl

From: Judy May <woodboroclerk@townofwoodboro.com>

Sent: Wednesday, June 18, 2025 9:03 AM

To: Karl Jennrich <kjennrich@oneidacountywi.gov>

Subject: WB-479 Rezone petition

Karl,

The Town of Woodboro met last evening and approved the rezone petition for the above parcel. Please note the Plan Commission also approved this at their May 12th meeting prior to receiving your June 13th letter.

If you have any questions, please be sure to let me know.

Thanks,

Judy

Judy May, Clerk Town of Woodboro 8672 Old Hwy K Rd Harshaw, WI 54529

RESOLUTION #46-2025

Resolution to Authorize the Expenditure of Opioid Settlement Funds allocated to Oneida County in Accordance with Wisconsin Act 57 of 2021 and Oneida County Resolution #58-2022 for the Purpose of Telehealth Services Expansion.

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

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

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

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

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

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

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

WHEREAS, according to the Oneida County Finance Director the balance of available Opioid Settlement Funds and investment income thereon, net of any previously approved commitments, is \$774,157.56 as of June 30, 2025; and

WHEREAS, The Department of Human Services is requesting \$7,000.00 in Opioid Settlement Funds to expand telehealth capabilities at the Human Service Department's Outpatient Clinic focused in the areas of Substance Use Disorder (SUD) and Medication-Assistance Treatment (MAT), and

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

THEREFORE, BE IT RESOLVED, by the Oneida County Board of Supervisors that this project / program be funded using Opioid Settlement funds; and

BE IT FURTHER RESOLVED, by the Oneida County Board of Supervisors that by Adoption of this resolution the project / program will be reevaluated annually as part of the budget process to determine need and available funding for future years.

Vote Required: Ma	ajority = 2/3 Majority = 3/4	Majority :	=	
		o, Date		view
July, 2025.	entation to the County Board by the Executive C	ommittee	this 30 th	da
Consent Agenda ne	;III			
Fiscal Impact	Offered and passage r	noved b	y:	
Included in Resolution	Culta of Ind	Aye	Nay	Ab
Attached N/A	Supervisor Billy Fried			
	Supervisor Scott Holewinski Robbo Tensen - Via Zoom Supervisor Robb Jensen	X		
	Supervisor Robb Jensen Supervisor Diana Harris	X		
	Supervisor Steven Schreier			
	Supervisor Russ Fisher			
	Supervisor Connor Showalter			
Ayes				
Nays				
Absent				
Abstain				
Adopted				

99	by the County Board of Supervisors	s this 19 th day August, 2025.
100		
101	Defeated	
102		
103		
104		
105	Tracy Hartman, County Clerk	Scott Holewinski, County Board Chair
106		



MEMORANDUM

TO: Tina Smigielski, Finance Director

FROM: Beth Hoerchler, Director/BH

DATE: July 15, 2025

RE: Request for Opioid Settlement funds for 2025

The Oneida County Human Service Department is requesting Opioid Settlement funds for calendar year 2025 as indicated below:

Amount: Not to exceed \$ 7,000 – to be included in the Human Services 2025 Budget

(Technology needs estimated at \$4,500, furniture needs \$2,500)

Purpose: To expand the Telehealth capabilities of the Human Service Department's

Outpatient Clinic. We currently have one telehealth room within the Clinic. We would like to create an additional room to allow for additional availability and flexibility in scheduling psychiatric visits within the Clinic. Our providers specialize

in SUD and MAT treatment. Funds would allow for the purchase of the

technology needed for HIPAA compliant telehealth and furniture needs for the

additional room.

Allowable remediation use (per exhibit E):

Treatment: E. Treat Opioid Use Disorder (OUD) Support treatment of Opioid Use Disorder ("OUD") and any co-occurring Substance Use Disorder or Mental Health ("SUD/MH") conditions through evidence-based or evidenceinformed programs or strategies that may include, but are not limited to, those that:

- 1. Expand availability of treatment for OUD and any co-occurring SUD/MH conditions, including all forms of Medication-Assisted Treatment ("MAT") approved by the U.S. Food and Drug Administration
- 2. Support and reimburse evidence-based services that adhere to the American Society of Addiction Medicine ("ASAM") continuum of care for OUD and any co-occurring SUD/MH conditions.
- 3. Expand telehealth to increase access to treatment for OUD and any co-occurring SUD/MH conditions, including MAT, as well as counseling, psychiatric support, and other treatment and recovery support services.

Criminal Justice Coordinating Committee recommendation: June 12, 2025

Public Safety Committee Approval: July 10, 2025 Attachments: Memo from Buildings and Grounds

Memo from IT

Cc: Heidi Chavez, Financial Services Manager

Human Services - Court House 1 S. Oneida Ave Rhinelander, WI 54501 P: 715-362-5695 F: 715-369-7910 Human Services – Timber Drive 705 E. Timber Drive Rhinelander, WI 54501 P: 715-369-2215 F: 715-369-2214

Aging & Disability Resource Center 100 W. Keenan St Rhinelander, WI 54501 P: 715-369-6170 F: 715-369-6245



Oneida County

Opioid Settlement Funding Request Form

2026 - 2028

Purpose: Form used to request preliminary approval for the use of Opioid Settlement Funds allocated to Oneida County in accordance with Wisconsin Act 57 of 2021. Detail on permitted opioid related expenditures available by request.

	Project Overview	
Project Title	Telehealth	
Department(s)	Human Services	
Proj. Manager(s)	Beth Hoerchler	

select one		ne	Committee of Jurisdiction Ranking	
		х	High - resolves serious health/public safety op are well-defined; reduces and/or does not b	pioid-related crisis; has a widespread impact; ancillary benefits urden ongoing operating budget(s).
	Medium - provides short-term fix for existing opioid-related issue; addresses anticipated health/public opioid-related concern; serves broad community needs; impact on operating budget is minimal.			
				o the opioid abuse; new project or program which may require nity is minimal; will require on-going operating budget support.

select one		Expenditure Category	
X Treatment (support treatment & recovery; connect to care criminal-justice /parent / neonatal)			
	Prevention (appropriate prescribing/dispensing; misuse of opioids; prevent overdose)		
Other Strategies (first responders; leadership/planning; training; research)			

Project Description & Justification

Amount: Not to exceed \$7,000 – to be included in the Human Services 2025 Budget (Technology needs estimated at \$4,500, furniture needs \$2,500)

Purpose: To expand the Telehealth capabilities of the Human Service Department's Outpatient Clinic. We currently have one Telehealth room within the Clinic. We would like to create an additional room to allow for additional availability and flexibility in scheduling psychiatric visits within the Clinic. Our providers specialize in SUD and MAT treatment. Funds would allow for the purchase of the technology needed for HIPAA compliant Telehealth and furniture needs for the additional room.

Allowable remediation use (per exhibit E):

Treatment: E. Treat Opioid Use Disorder (OUD)

Support treatment of Opioid Use Disorder ("OUD") and any co-occurring Substance Use

Disorder Or Mental Health ("SUD/MH") conditions through evidence-based or evidence-

informed programs or strategies that may include, but are not limited to, those that:

1. Expand availability of treatment for OUD and any co-occurring SUD/MH conditions, including all forms of Medication-Assisted

	Cost & Funding Sumr	mary			A Property Control
	Prior Yr Funding	2026	2027	2028	Project Total
Opioid Funds					\$7,000.00
Dept. Fund Balance				\$	-
Tax Levy				\$	_
Other (grant)				\$	
Total	\$ - \$	- \$	- \$	-	\$7,000.00

Director: Jason Rhodes

Marie Thompson

Network Analyst I:

Network Analyst:

Brian Smutzer

Lynn Schnoor

Network Analyst/Office Manager:

INFORMATION TECHNOLOGY SERVICES **ONEIDA COUNTY COURTHOUSE**

P.O. Box 400

Rhinelander, WI 54501

Telephone: (715) 369-6103

Programmer/Analyst: Susie Kuczmarski

Helpdesk Supervisor: Justin Fralick

Computer Technician: **Timothy Brandt**

Computer Technician: Josh Francisco

Memorandum

To:

Beth Hoerchler, Human Services Director

From:

Justin Fralick, Helpdesk Supervisor

Date:

July 15th, 2025

Re:

Video Conferencing Request for Timber Drive Telehealth Room

The Information Technology Services Department does not have any suitable devices in storage to run Microsoft Teams Rooms meetings in the new telehealth room at the Timber Drive outpatient clinic.

When we received the request to add a new video conferencing system, we reached out to a trusted vendor and explored other comparable options on the market. Ultimately it was decided to go with the vendor recommendation. The cost of \$3,790.50 is reasonable for this setup.

The telehealth room will be used for patients to reach out to doctors remotely that they may not have access to otherwise. This is a benefit for the Timber Drive clinic and the community they serve. Having a dedicated video conferencing setup for this space will reduce staff time spent setting up and maintaining meetings, reduce scheduling conflicts and allow for more patients to be seen.

If you need any further information on this purchase, please let me know.

Justin Fralick Helpdesk Supervisor



ONEIDA COUNTY BUILDINGS & GROUNDS

P.O. Box 400 Rhinelander, Wl. 54501 Phone: (715) 369-6126 Fax: (715) 369-6295 Troy Huber, Facilities Director thuber@oneidacountywi.gov

Lindsey Kennedy, Assistant Facilities Director Ikennedy@oneidacountywi.gov

Memorandum

To: Beth Hoerchler, Human Services Director From: Lindsey Kennedy, Assistant Facilities Director

Date: July 10, 2025

Re: Furniture Request for Timber Drive Telehealth Room

The Buildings and Grounds Department does not have any appropriate furniture in storage, such as a couch or end tables, to furnish the new telehealth room at the Timber Drive outpatient clinic. There is nothing available that meets the needs of the space in terms of condition, comfort, or suitability.

The \$2,500 request to furnish the room is reasonable. The Timber Drive clinic offers outpatient services for individuals who are experiencing mental health or substance use concerns. The telehealth room will be used for private appointments, including therapy and medication management. Furnishing the space with new, comfortable, and calming pieces will help create an environment that supports client comfort and engagement, consistent with trauma-informed care practices.

Please let me know if you need anything further.

Lindsey Kennedy Assistant Facilities Director

Balance & Projects

Opioid Settlement Fund Summary				
June 30, 2025				
Settlement Payments	720,739.37			
Interest Earnings	76,605.19			
Qualified Expenses	•			
Fund Balance	797,344.56			

Approved Projects		
Resolution # 105-20 Alternative and Div		
Approved	\$ 23,187.00	
Expended		\$ -
Unspent		\$ 23,187.00

Fund Balance less Approved Projects 774,157.56

Opioid Settlement Fund Tracking

	Settlement			
Date	Payments	Interest Income	Project Expenses	Account Balance
<u>2022</u>	248,535.13	1,162.35	-	249,697.48
2022	64 700 02	44407.50		220 505 00
<u>2023</u>	64,700.02	14,107.50	-	328,505.00
<u>2024</u>	391,736.90	45,239.67		765,481.57
2025				
1 /21 /2025		2 645 07		700 127 54
1/31/2025		2,645.97		768,127.54
2/28/2025		2,478.30		770,605.84
3/31/2025		2,659.32		773,265.16
4/30/2025		2,744.24		791,776.72
5/31/2025		2,785.78		794,562.50
6/30/2025		2,782.06		797,344.56
7/31/2025				
8/31/2025				
9/30/2025				
10/31/2025				
11/30/2025				
12/31/2025				
TOTAL	15,767.32	16,095.67		797,344.56
TO DATE	<u>720,739.37</u>	76,605.19	<u> </u>	<u>797,344.56</u>

OPIOID RELATED EXPENDITURES

PART ONE: TREATMENT

A. TREAT OPIOID USE DISORDER (OUD)

Support treatment of Opioid Use Disorder (OUD) and any co-occurring Substance Use Disorder or Mental Health (SUD/MH) conditions, co-usage, and/or co-addiction through evidence-based, evidence-informed, or promising programs or strategies that may include, but are not limited to, the following:

- 1. Expand availability of treatment for OUD and any co-occurring SUD/MH conditions, co-usage, and/or co-addiction, including all forms of Medication-Assisted Treatment (MAT) approved by the U.S. Food and Drug Administration.
- 2. Support and reimburse services that include the full American Society of Addiction Medicine (ASAM) continuum of care for OUD and any co-occurring SUD/MH conditions, co-usage, and/or co-addiction, including but not limited to:
 - a. Medication-Assisted Treatment (MAT);
 - b. Abstinence-based treatment;
 - Treatment, recovery, or other services provided by states, subdivisions, county mental health regions, community health centers; non-for-profit providers; or forprofit providers;
 - d. Treatment by providers that focus on OUD treatment as well as treatment by providers that offer OUD treatment along with treatment for other SUD/MH conditions, co-usage, and/or co-addiction; or
 - e. Evidence-informed residential services programs, as noted below.
- 3. Expand telehealth to increase access to treatment for OUD and any co-occurring SUD/MH conditions, co-usage, and/or co-addiction, including MAT, as well as counseling, psychiatric support, and other treatment and recovery support services.
- 4. Improve oversight of Opioid Treatment Programs (OTPs) to assure evidence-based, evidence-informed, or promising practices such as adequate methadone dosing.
- 5. Support mobile intervention, treatment, and recovery services, offered by qualified professionals and service providers, such as peer recovery coaches, for persons with OUD and any co-occurring SUD/MH conditions, co-usage, and/or co-addiction and for persons who have experienced an opioid overdose.
- 6. Support treatment of mental health trauma resulting from the traumatic experiences of the opioid user (e.g., violence, sexual assault, human trafficking, or adverse childhood experiences) and family members (e.g., surviving family members after an overdose

or overdose fatality), and training of health care personnel to identify and address suchtrauma.

- 7. Support detoxification (detox) and withdrawal management services for persons with OUD and any co-occurring SUD/MH conditions, co-usage, and/or co-addiction, including medical detox, referral to treatment, or connections to other services or supports.
- 8. Support training on MAT for health care providers, students, or other supporting professionals, such as peer recovery coaches or recovery outreach specialists, including telementoring to assist community-based providers in rural or underserved areas.
- 9. Support workforce development for addiction professionals who work with persons with OUD and any co-occurring SUD/MH conditions, co-usage, and/or co-addiction.
- 10. Provide fellowships for addiction medicine specialists for direct patient care, instructors, and clinical research for treatments.
- 11. Provide funding and training for clinicians to obtain a waiver under the federal Drug Addiction Treatment Act of 2000 (DATA 2000) to prescribe MAT for OUD, and provide technical assistance and professional support to clinicians who have obtained a DATA 2000 waiver.
- 12. Support the dissemination of web-based training curricula, such as the American Academy of Addiction Psychiatry's Provider Clinical Support Service-Opioids web-based training curriculum and motivational interviewing.
- 13. Support the development and dissemination of new curricula, such as the American Academy of Addiction Psychiatry's Provider Clinical Support Service for Medication-Assisted Treatment.

B. SUPPORT PEOPLE IN TREATMENT AND RECOVERY

Support people in treatment for and recovery from OUD and any co-occurring SUD/MH conditions, co-usage, and/or co-addiction through evidence-based, evidence-informed, or promising programs or strategies that may include, but are not limited to, the following:

- 1. Provide the full continuum of care of recovery services for OUD and any co-occurring SUD/MH conditions, co-usage, and/or co-addiction, including supportive housing, residential treatment, medical detox services, peer support services and counseling, community navigators, case management, and connections to community-based services.
- 2. Provide counseling, peer-support, recovery case management and residential treatment with access to medications for those who need it to persons with OUD and any co-occurring SUD/MH conditions, co-usage, and/or co-addiction.

- 3. Provide access to housing for people with OUD and any co-occurring SUD/MH conditions, co-usage, and/or co-addiction, including supportive housing, recovery housing, housing assistance programs, or training for housing providers.
- 4. Provide community support services, including social and legal services, to assist in deinstitutionalizing persons with OUD and any co-occurring SUD/MH conditions, co-usage, and/or co-addiction.
- 5. Support or expand peer-recovery centers, which may include support groups, social events, computer access, or other services for persons with OUD and any co-occurring SUD/MH conditions, co-usage, and/or co-addiction.
- Provide employment training or educational services for persons in treatment for or recovery from OUD and any co-occurring SUD/MH conditions, co-usage, and/or coaddiction.
- 7. Identify successful recovery programs such as physician, pilot, and college recovery programs, and provide support and technical assistance to increase the number and capacity of high-quality programs to help those in recovery.
- 8. Engage non-profits, faith-based communities, and community coalitions to support people in treatment and recovery and to support family members in their efforts to manage the opioid user in the family.
- 9. Provide training and development of procedures for government staff to appropriately interact and provide social and other services to current and recovering opioid users, including reducing stigma.
- 10. Support stigma reduction efforts regarding treatment and support for persons with OUD, including reducing the stigma on effective treatment.

C. <u>CONNECT PEOPLE WHO NEED HELP TO THE HELP THEY NEED</u> (CONNECTIONS TO CARE)

Provide connections to care for people who have – or are at risk of developing – OUD and any co-occurring SUD/MH conditions, co-usage, and/or co-addiction through evidence-based, evidence-informed, or promising programs or strategies that may include, but are not limited to, the following:

- 1. Ensure that health care providers are screening for OUD and other risk factors and know how to appropriately counsel and treat (or refer if necessary) a patient for OUD treatment.
- 2. Support Screening, Brief Intervention and Referral to Treatment (SBIRT) programs to reduce the transition from use to disorders.
- 3. Provide training and long-term implementation of SBIRT in key systems (health, schools, colleges, criminal justice, and probation), with a focus on youth and young adults when transition from misuse to opioid disorder is common.

- 4. Purchase automated versions of SBIRT and support ongoing costs of the technology.
- 5. Support training for emergency room personnel treating opioid overdose patients on post-discharge planning, including community referrals for MAT, recovery case management or support services.
- 6. Support hospital programs that transition persons with OUD and any co-occurring SUD/MH conditions, co-usage, and/or co-addiction, or persons who have experienced an opioid overdose, into community treatment or recovery services through a bridge clinic or similar approach.
- 7. Support crisis stabilization centers that serve as an alternative to hospital emergency departments for persons with OUD and any co-occurring SUD/MH conditions, co-usage, and/or co-addiction or persons that have experienced an opioid overdose.
- 8. Support the work of Emergency Medical Systems, including peer support specialists, to connect individuals to treatment or other appropriate services following an opioid overdose or other opioid-related adverse event.
- 9. Provide funding for peer support specialists or recovery coaches in emergency departments, detox facilities, recovery centers, recovery housing, or similar settings; offer services, supports, or connections to care to persons with OUD and any co-occurring SUD/MH conditions, co-usage, and/or co-addiction or to persons who have experienced an opioid overdose.
- 10. Provide funding for peer navigators, recovery coaches, care coordinators, or care managers that offer assistance to persons with OUD and any co-occurring SUD/MH conditions, co-usage, and/or co-addiction or to persons who have experienced on opioid overdose.
- 11. Create or support school-based contacts that parents can engage with to seek immediate treatment services for their child; and support prevention, intervention, treatment, and recovery programs focused on young people.
- 12. Develop and support best practices on addressing OUD in the workplace.
- 13. Support assistance programs for health care providers with OUD.
- 14. Engage non-profits and the faith community as a system to support outreach for treatment.
- 15. Support centralized call centers that provide information and connections to appropriate services and supports for persons with OUD and any co-occurring SUD/MH conditions, co-usage, and/or co-addiction.
- 16. Create or support intake and call centers to facilitate education and access to treatment, prevention, and recovery services for persons with OUD and any co-occurring SUD/MH conditions, co-usage, and/or co-addiction.

17. Develop or support a National Treatment Availability Clearinghouse — a multistate/nationally accessible database whereby health care providers can list locations for currently available in-patient and out-patient OUD treatment services that are accessible on a real-time basis by persons who seek treatment.

D. ADDRESS THE NEEDS OF CRIMINAL-JUSTICE-INVOLVED PERSONS

Address the needs of persons with OUD and any co-occurring SUD/MH conditions, co-usage, and/or co-addiction who are involved — or are at risk of becoming involved — in the criminal justice system through evidence-based, evidence-informed, or promising programs or strategies that may include, but are not limited to, the following:

- 1. Support pre-arrest or post-arrest diversion and deflection strategies for persons with OUD and any co-occurring SUD/MH conditions, co-usage, and/or co-addiction, including established strategies such as:
 - a. Self-referral strategies such as the Angel Programs or the Police Assisted Addiction Recovery Initiative (PAARI);
 - b. Active outreach strategies such as the Drug Abuse Response Team (DART) model;
 - c. "Naloxone Plus" strategies, which work to ensure that individuals who have received naloxone to reverse the effects of an overdose are then linked to treatment programs or other appropriate services;
 - d. Officer prevention strategies, such as the Law Enforcement Assisted Diversion (LEAD) model;
 - e. Officer intervention strategies such as the Leon County, Florida Adult Civil Citation Network or the Chicago Westside Narcotics Diversion to Treatment Initiative;
 - f. Co-responder and/or alternative responder models to address OUD-related 911 calls with greater SUD expertise and to reduce perceived barriers associated with law enforcement 911 responses; or
 - g. County prosecution diversion programs, including diversion officer salary, only for counties with a population of 50,000 or less. Any diversion services in matters involving opioids must include drug testing, monitoring, or treatment.
- Support pre-trial services that connect individuals with OUD and any co-occurring SUD/MH conditions, co-usage, and/or co-addiction to evidence-informed treatment, including MAT, and related services.
- 3. Support treatment and recovery courts ("Drug Court Programs") for persons with OUD and any co-occurring SUD/MH conditions, co-usage, and/or co-addiction, but only if these courts provide referrals to evidence-informed treatment, including MAT.

- 4. Provide evidence-informed treatment, including MAT, recovery support, or other appropriate services to individuals with OUD and any co-occurring SUD/MH conditions, co-usage, and/or co-addiction who are incarcerated in jail or prison.
- 5. Provide evidence-informed treatment, including MAT, recovery support, or other appropriate services to individuals with OUD and any co-occurring SUD/MH conditions, co-usage, and/or co-addiction who are leaving jail or prison have recently left jail or prison, are on probation or parole, are under community corrections supervision, or are in re-entry programs or facilities.
- 6. Support critical time interventions (CTI), particularly for individuals living with dual-diagnosis OUD/serious mental illness, and services for individuals who face immediate risks and service needs and risks upon release from correctional settings.
- 7. Provide training on best practices for addressing the needs of criminal-justice-involved persons with OUD and any co-occurring SUD/MH conditions, co-usage, and/or co-addiction to law enforcement, correctional, or judicial personnel or to providers of treatment, recovery, case management, or other services offered in connection with any of the strategies described in this section.

E. ADDRESS THE NEEDS OF PREGNANT OR PARENTING WOMEN AND THEIR FAMILIES, INCLUDING BABIES WITH NEONATAL ABSTINENCE SYNDROME

Address the needs of pregnant or parenting women with OUD and any co-occurring SUD/MH conditions, co-usage, and/or co-addiction, and the needs of their families, including babies with neonatal abstinence syndrome, through evidence-based, evidence-informed, or promising programs or strategies that may include, but are not limited to, the following:

- 1. Support evidence-based, evidence-informed, or promising treatment, including MAT, recovery services and supports, and prevention services for pregnant women or women who could become pregnant who have OUD and any co-occurring SUD/MH conditions, co-usage, and/or co-addiction, and other measures to educate and provide support to families affected by Neonatal Abstinence Syndrome.
- 2. Provide training for obstetricians or other healthcare personnel that work with pregnant women and their families regarding treatment of OUD and any co-occurring SUD/MH conditions, co-usage, and/or co-addiction.
- 3. Provide training to health care providers who work with pregnant or parenting women on best practices for compliance with federal requirements that children born with Neonatal Abstinence Syndrome get referred to appropriate services and receive a plan of safe care.
- 4. Provide enhanced support for children and family members suffering trauma as a result of addiction in the family; and offer trauma-informed behavioral health treatment for adverse childhood events.

- 5. Offer enhanced family supports and home-based wrap-around services to persons with OUD and any co-occurring SUD/MH conditions, co-usage, and/or co-addiction, including but not limited to parent skills training.
- 6. Support for Children's Services Fund additional positions and services, including supportive housing and other residential services, relating to children being removed from the home and/or placed in foster care due to custodial opioid use.

PART TWO: PREVENTION

F. PREVENT OVER-PRESCRIBING AND ENSURE APPROPRIATE PRESCRIBING AND DISPENSING OF OPIOIDS

Support efforts to prevent over-prescribing and ensure appropriate prescribing and dispensing of opioids through evidence-based, evidence-informed, or promising programs or strategies that may include, but are not limited to, the following:

- 1. Training for health care providers regarding safe and responsible opioid prescribing, dosing, and tapering patients off opioids.
- 2. Academic counter-detailing to educate prescribers on appropriate opioid prescribing.
- 3. Continuing Medical Education (CME) on appropriate prescribing of opioids.
- 4. Support for non-opioid pain treatment alternatives, including training providers to offer or refer to multi-modal, evidence-informed treatment of pain.
- 5. Support enhancements or improvements to Prescription Drug Monitoring Programs (PDMPs), including but not limited to improvements that:
 - a. Increase the number of prescribers using PDMPs;
 - b. Improve point-of-care decision-making by increasing the quantity, quality, or format of data available to prescribers using PDMPs or by improving the interface that prescribers use to access PDMP data, or both; or
 - c. Enable states to use PDMP data in support of surveillance or intervention strategies, including MAT referrals and follow-up for individuals identified within PDMP data as likely to experience OUD.
- 6. Development and implementation of a national PDMP Fund development of a multistate/national PDMP that permits information sharing while providing appropriate safeguards on sharing of private health information, including but not limited to:
 - a. Integration of PDMP data with electronic health records, overdose episodes, and decision support tools for health care providers relating to OUD.

- b. Ensuring PDMPs incorporate available overdose/naloxone deployment data, including the United States Department of Transportation's Emergency Medical Technician overdose database.
- 7. Increase electronic prescribing to prevent diversion or forgery.
- 8. Educate Dispensers on appropriate opioid dispensing.

G. PREVENT MISUSE OF OPIOIDS

Support efforts to discourage or prevent misuse of opioids through evidence-based, evidence-informed, or promising programs or strategies that may include, but are not limited to, the following:

- 1. Corrective advertising or affirmative public education campaigns based on evidence.
- 2. Public education relating to drug disposal.
- 3. Drug take-back disposal or destruction programs.
- 4. Fund community anti-drug coalitions that engage in drug prevention efforts.
- 5. Support community coalitions in implementing evidence-informed prevention, such as reduced social access and physical access, stigma reduction including staffing, educational campaigns, support for people in treatment or recovery, or training of coalitions in evidence-informed implementation, including the Strategic Prevention Framework developed by the U.S. Substance Abuse and Mental Health Services Administration (SAMHSA).
- 6. Engage non-profits and faith-based communities as systems to support prevention.
- 7. Support evidence-informed school and community education programs and campaigns for students, families, school employees, school athletic programs, parent-teacher and student associations, and others.
- 8. School-based or youth-focused programs or strategies that have demonstrated effectiveness in preventing drug misuse and seem likely to be effective in preventing the uptake and use of opioids.
- 9. Support community-based education or intervention services for families, youth, and adolescents at risk for OUD and any co-occurring SUD/MH conditions, co-usage, and/or co-addiction.
- 10. Support evidence-informed programs or curricula to address mental health needs of young people who may be at risk of misusing opioids or other drugs, including emotional modulation and resilience skills.
- 11. Support greater access to mental health services and supports for young people, including services and supports provided by school nurses or other school staff, to

address mental health needs in young people that (when not properly addressed) increase the risk of opioid or other drug misuse.

H. PREVENT OVERDOSE DEATHS AND OTHER HARMS

Support efforts to prevent or reduce overdose deaths or other opioid-related harms through evidence-based, evidence-informed, or promising programs or strategies that may include, but are not limited to, the following:

- 1. Increase availability and distribution of naloxone and other drugs that treat overdoses for first responders, overdose patients, opioid users, families and friends of opioid users, schools, community navigators and outreach workers, drug offenders upon release from jail/prison, or other members of the general public.
- 2. Provision by public health entities of free naloxone to anyone in the community, including but not limited to provision of intra-nasal naloxone in settings where other options are not available or allowed.
- 3. Training and education regarding naloxone and other drugs that treat overdoses for first responders, overdose patients, patients taking opioids, families, schools, and other members of the general public.
- 4. Enable school nurses and other school staff to respond to opioid overdoses, and provide them with naloxone, training, and support.
- 5. Expand, improve, or develop data tracking software and applications for overdoses/naloxone revivals.
- 6. Public education relating to emergency responses to overdoses.
- 7. Public education relating to immunity and Good Samaritan laws.
- 8. Educate first responders regarding the existence and operation of immunity and Good Samaritan laws.
- 9. Expand access to testing and treatment for infectious diseases such as HIV and Hepatitis C resulting from intravenous opioid use.
- 10. Support mobile units that offer or provide referrals to treatment, recovery supports, health care, or other appropriate services to persons that use opioids or persons with OUD and any co-occurring SUD/MH conditions, co-usage, and/or co-addiction.
- 11. Provide training in treatment and recovery strategies to health care providers, students, peer recovery coaches, recovery outreach specialists, or other professionals that provide care to persons who use opioids or persons with OUD and any co-occurring SUD/MH conditions, co-usage, and/or co-addiction.
- 12. Support screening for fentanyl in routine clinical toxicology testing.

PART THREE: OTHER STRATEGIES

I. FIRST RESPONDERS

In addition to items C8, D1 through D7, H1, H3, and H8, support the following:

- 1. Current and future law enforcement expenditures relating to the opioid epidemic.
- 2. Educate law enforcement or other first responders regarding appropriate practices and precautions when dealing with fentanyl or other drugs.

J. LEADERSHIP, PLANNING AND COORDINATION

Support efforts to provide leadership, planning, and coordination to abate the opioid epidemic through activities, programs, or strategies that may include, but are not limited to, the following:

- 1. Community regional planning to identify goals for reducing harms related to the opioid epidemic, to identify areas and populations with the greatest needs for treatment intervention services, or to support other strategies to abate the opioid epidemic described in this opioid abatement strategy list.
- 2. A government dashboard to track key opioid-related indicators and supports as identified through collaborative community processes.
- 3. Invest in infrastructure or staffing at government or not-for-profit agencies to support collaborative, cross-system coordination with the purpose of preventing overprescribing, opioid misuse, or opioid overdoses, treating those with OUD and any co-occurring SUD/MH conditions, co-usage, and/or co-addiction, supporting them in treatment or recovery, connecting them to care, or implementing other strategies to abate the opioid epidemic described in this opioid abatement strategy list.
- 4. Provide resources to staff government oversight and management of opioid abatement programs.

K. TRAINING

In addition to the training referred to in various items above, support training to abate the opioid epidemic through activities, programs, or strategies that may include, but are not limited to, the following:

- 1. Provide funding for staff training or networking programs and services to improve the capability of government, community, and not-for-profit entities to abate the opioid crisis.
- 2. Invest in infrastructure and staffing for collaborative cross-system coordination to prevent opioid misuse, prevent overdoses, and treat those with OUD and any co-occurring SUD/MH conditions, co-usage, and/or co-addiction, or implement other

strategies to abate the opioid epidemic described in this opioid abatement strategy list (e.g., health care, primary care, pharmacies, PDMPs, etc.).

L. <u>RESEARCH</u>

Support opioid abatement research that may include, but is not limited to, the following:

- 1. Monitoring, surveillance, and evaluation of programs and strategies described in this opioid abatement strategy list.
- 2. Research non-opioid treatment of chronic pain.
- 3. Research on improved service delivery for modalities such as SBIRT that demonstrate promising but mixed results in populations vulnerable to opioid use disorders.
- 4. Research on innovative supply-side enforcement efforts such as improved detection of mail-based delivery of synthetic opioids.
- 5. Expanded research on swift/certain/fair models to reduce and deter opioid misuse within criminal justice populations that build upon promising approaches used to address other substances (e.g. Hawaii HOPE and Dakota 24/7).
- 6. Research on expanded modalities such as prescription methadone that can expand access to MAT.

Attached

RESOLUTION # 47-2025

Resolution to reclassify the Employee Services Manager Position.

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

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

WHEREAS, The current Employee Services Manager has been promoted to the Human Resources Director, and;

WHEREAS, During times of transition Departments are encouraged to re-evaluate positions; and;

WHEREAS, upon observation and further review it is believed that the Employee Services Manager position should be reclassified from Exempt grade level M to Exempt grade level L; and;

WHEREAS, the Executive Committee does recommend a reclassification of the Employee Services Manager Position.

THEREFORE, BE IT RESOLVED, the Oneida County Board of Supervisors reclassifies the Employee Services Manager position from Exempt grade level M to Exempt grade level L; and

Vote Required: Majo	ority = 2/3 Majority =	3/4 Majority :	=	
by the Corporation Co	as the legal authority to adopt: Yesounsel,	No, Date		
Consent Agenda Item	n:YES _ _X/ NO			
	Offered and passag	e moved by:		
Fiscal Impact	Supervisor Billy/Fried	Aye	Nay	Abstain
Included in	Supervisor Billy Filed		M	

Supervisor Steven Schreier

51		
51 52 53	N/A Supervisor Connor Showalter	
53 54 55	Supervisor Diana Harris	
56 57 58	Robb Tenson - Via Room XI Supervisor Robb Jensen	
59 60 61	Supefivisor Russ Fisher	
62 63 64	Supervisor Scott Holewinski	
65	ouper noor good notes mount	
66	Ayes	
67 68	Nays	
69 70 71	Absent	
71 72 73	Abstain	
74	Adopted	
75		
76 77	by the County Board of Supervisors this 19th day August, 2025.	
78 79	Defeated	
80		
81	Tracy Hartman, County Clark Scott Halowinghi, County Board Ch	oir.
82	Tracy Hartman, County Clerk Scott Holewinski, County Board Ch	all



ONEIDA COUNTY FISCAL IMPACT 2025

	<u>Cur</u>	rent	Prop	<u>osed</u>	9	<u>Change</u>
	Employee S Manager, G		Proposed E Services Ma			
Title	Step 7	,	Grade L, Ste			
Salary Schedule	Exempt		Exempt			
Hourly Rate	\$	42.04	\$	39.53	\$	(2.51)
Annual Hours		2,080		2,080		~
Estimated Amounts						
Wages	\$	87,433	\$	82,213	\$	(5,220)
FICA & Medicare		6,689		6,289		(399)
Retirement		6,077		5,714		(363)
Health Insurance		-		-		-
Life Insurance		87		82		(5)
Income Continuation Ins.*		_		-		-
Workers Comp Ins.		140		132		(8)
Total Wage & Fringe	\$	100,426	\$	94,430	\$	(5,996)

Compare currently filled position to Grade L mid-point (Step 7)

^{*} Currently no employer cost associated with ICI.

RESOLUTION # 48-2025

Resolution to restructure and reclassify positions and wages for the Solid Waste Department.

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 employment market being very competitive for individuals who have equipment operating skills, it has become increasingly difficult to hire qualified individuals for the positions at Solid Waste; and

WHEREAS, the Solid Waste Director and Human Resources Director worked to develop a restructure of positions and wages with the Solid Waste Department that will be more competitive in the market for hiring of Equipment Operator positions and also rearrange positions to better serve the public; and

WHEREAS, while reviewing wages of the positions and the needs of the Solid Waste Department, the Human Resources Director and Solid Waste Director reviewed efficiencies, duties and workloads of the positions as well and recommend eliminating a Solid Waste Systems Technician Supervisor position, create a full-time Scale Operator position and reclassify the three Solid Waste Technician positions; and

WHEREAS, the Public Works Committee is in support of a wage restructure and position changes; and

WHEREAS, the Executive Committee, having reviewed the proposals presented by the Solid Waste Director and Human Resources Director, and does recommend a wage restructure and position changes at the Solid Waste Department has listed above.

THEREFORE, BE IT RESOLVED, by the Oneida County Board of Supervisors authorizes and directs the following changes are implemented for the positions at the Solid Waste Department effective August 30, 2025 as follows:

- Eliminate the Solid Waste Systems Technician Supervisor position, Grade H.
- Create a full-time Scale Operator position Grade F, granting the Solid Waste Director the flexibility to move the position between 80%-100% based on seasonal needs.
- For the three Solid Waste Technician with CDL positions:
 - Reclassify two full-time Solid Waste Technician with CDL positions at Grade G to full-time Solid Waste Operators at Grade H (and Grade G with no CDL).
 - Reclassify one Solid Waste Technician with CDL position at Grade G to Solid Waste Operator with CDL Lead to Grade I and provide the flexibility for the Solid Waste Director to hire the position as a Solid Waste Operator with CDL at Grade H and promote to a Solid Waste Operator Lead Grade I as the employee skills and knowledge allow them to move into the Lead position.

BE IT FURTHER RESOLVED, by the Oneida County Board of Supervisors that funds to
these changes are coming from the current Solid Waste Department budget.
A fiscal impact statement is attached hereto and made a part of hereof.
·

Vote Required: Majority =	2/3 Majority =	3/4 Majority =
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Concept Agenda Iter	m:YESNO		
Consent Agenda itel	11120NO		
	Offered and passage move	d by:	
Included in Resolution	10010	Aye	Nay
	Supervisor Billy Fried	\bowtie	
X Attached	Supervisor Billy Fried		
N/A	Supervisor Connor Showalter		
	Supervisor Russ Fisher	\searrow	
	Supervisor Diana Harris		
	Robb Jenson- Via Zoom	X	
	Supervisor Robb Jensen		
	Supervisor/Scott Holewinski		
	Supervisor Steven Schreier		
Ayes			
Nays			
Absent			
Abstain			
Adopted			
by the County Boar	d of Supervisors this 19 th day August , 2025.		
Defeated			

Solid Waste Reorganization

Request: Reclassify two Technicians to Operators, reclassify one Technician to Operator Lead, Eliminate Supervisor and add Scale Operator Purpose: Improve ability to recruite Technicians/Operators, provide more help in office and still provide supervision in the yard.

Current

Grade				
Level	Position	Hourly	Hourly Hours Annual	Annual
I	H Supervisor (vacant)	\$25.13	2080	2080 \$52,270.40
Ŋ	G Tech with CDL (R.N. Step 8)	\$27.55		2080 \$57,304.00
ŋ	Tech with CDL (M.S., Step 3)	\$24.27		2080 \$50,481.60
ŋ	G Tech with CDL (vacant)	\$22.96		2080 \$47,756.80
ŋ	G Scale Operator/Acct Tech (D.B., Step 2)	\$23.62		2080 \$49,129.60

Proposed

Grade				
Level	Position	Hourly	Hours	Annual
Eliminate	Eliminate Supervisor	\$0.00	0	\$0.00
I	Operator (R.N.)	\$28.00	2080	\$58,240.00
I	Operator (M.S.)	\$25.13	2080	\$52,270.40
_	Operator Lead (vacant)**	\$27.27	2080	\$56,721.60
9	Scale Operator/Acct Tech (D.B., Step 2)	\$23.62	2080	\$49,129.60
Ц.,	Scale Operator - created*	\$20.81	2080	\$43,284.80

Total \$256,942.40

tal \$259,646.40

*budgeted at 100% but requesting Committee to approve flexiblity for department to move position between 80%-100% based on needs

**budget as Lead but requesting Committee approve flexibility for position to be hired as Operator (Grade H) with the ability to promote to Lead (Grade I) once knowledge base established



		<u>Current</u>	rrent <u>Proposed</u>		<u>Change</u>		
Estimated Amounts							
Wages	\$	256,942	\$	259,646	\$	2,704	
FICA & Medicare		19,656		19,863		207	
Retirement		17,857		18,045		188	
Life Insurance		257		260		3	
Income Continuation Ins.*		-		-		-	
Workers Comp Ins.		5,961		6,024		63	
Total Wage & Fringe	<u>\$</u>	300,674	<u>\$</u>	303,838	<u>\$</u>	3,164	

^{*} Currently no employer cost associated with ICI.

RESOLUTION # 49-2025

Resolution to appoint Chief Medical Examiner.

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

WHEREAS, the Chief Medical Examiner position has been vacant since February 3, 2025; and

WHEREAS, the Public Safety Committee felt Oneida County would be best served by leaving the position vacant while the Medical Examiner's Office was reevaluated; and

WHEREAS, the Public Safety Committee, HR Director and Administrative Coordinator hired Cambrya Hurlburt to fill the Chief Deputy Medical Examiner position on February 24th and Ms. Hurlburt has served in that role since; and

NOW THEREFORE, BE IT RESOLVED, that the Oneida County Board of Supervisors hereby confirms the appointment of Ms. Cambrya Hurlburt as the Chief Medical Examiner under the following conditions:

- 1. The effective date of the appointment shall be August 20, 2025, and
- 2. For compensation purposes, Ms. Cambrya Hurlburt shall be compensated at a hire rate at Grade Level L, Step 1 of the Oneida County Exempt Wage Schedule.

Vote Required: Majorit	y = 2/3 Majority = 3	/4 Majority =		
	the legal authority to adopt: Yes unsel,			
Approved for presentat of August, 2025.	tion to the County Board by the Public	c Safety Committe	ee this 1	4th day
Consent Agenda Item:	YES	1		
Offered and passage	moved by:	/		
Fiscal Impact	Supervisor Steven Schreier	Aye 📈	Nay	Abstain
Included in Resolution	Supervisor Billy Fried			
Attached	Supervisor Delity Thed Supervisor Debbie Condado			

52 53 54 55	Supervisor Diana Harris		
56 57 58 59	Supervisor Russ Fisher		
60 61 62 63 64	Ayes Nays		
65 66 67 68	AbsentAbstain		
69 70 71 72	Adopted by the County Board of Supervisors this 19 th day August, 2025		
73 74 75 76 77	Defeated		
78 79	Tracy Hartman, County Clerk Scott Holewinski, County Board Chai	ir	



ONEIDA COUNTY FISCAL IMPACT 2025

	<u>Curr</u>	ent	Pro	posed	<u>Change</u>
	Former Med Examiner - (Incoming N Examiner (Medical Grade L Step	
Title	Step 7		1		
Salary Schedule	Non-Exemp	t	Non-Exem	pt	
Hourly Rate	\$	39.53	\$	33.74	\$ (5.78)
Annual Hours		2,080		2,080	-
Estimated Amounts					
Wages	\$	82,213	\$	70,182	\$ (12,031)
FICA & Medicare		6,289		5,369	(920)
Retirement		5,714		4,878	(836)
Health Insurance				-	-
Life Insurance		82		70	(12)
Income Continuation Ins.* ,				-	-
Workers Comp Ins.		1,907		1,628	 (279)
Total Wage & Fringe	\$	96,206	\$	82,127	\$ (14,079)

^{*} Currently no employer cost associated with ICI.

ONEIDA COUNTY PLANNING & ZONING DEPARTMENT

Courthouse Building

1 South Oneida Avenue, P.O. Box 400

Rhinelander, WI 54501 Phone: (715)369-6130 Fax: (715)369-6268

Email: zoning@oneidacountywi.gov

Minocqua Branch Office

415 Menominee Street, P.O. Box 624 Minocqua, WI 54548

Phone: (715)369-6130

Email: zoning@oneidacountywi.gov

Memorandum

To:

Oneida County Board of Supervisors

Cc:

Michael Fugle, Corporation Counsel; Tracy Hartman, County Clerk/Administrative Coordinator; Sam Wessel, North Central Wisconsin Regional Planning Commission

From:

Karl Jennrich, Director

Date:

August 7, 2025

Re:

Chapter 26 of the Oneida County Comprehensive Land Use Plan Ordinance

All,

Wis. Stat. § 66.1001 titled Comprehensive planning requires a political subdivision to develop a comprehensive plan that meets statutory requirements for the contents of the plan. Oneida County has adopted a Comprehensive Plan on August 20, 2013. Wis. Stat. § 66.1001 also requires that a comprehensive plan be updated no less than every ten (10) years.

On December 28, 2022, the Oneida County Planning and Development Committee, the committee that oversees zoning and planning pursuant to Wis. Stat. § 59.69, met. At that meeting, the following motion was made:

"Motion by Mike Roach, second by Bob Almekinder to approve the retention of the North Central Wisconsin Regional Planning Commission to update the Chapter 26, Comprehensive Plan, of the Oneida County General Code with the Planning and Development Committee to function as the oversight committee during the process with the understanding that the associated costs are to be accounted for from monies already paid from the Annual Central Wisconsin Plan Commission. With all members present voting "aye", the motion carried."

As part of the adoption of the Comprehensive Plan, Oneida County was required to develop a public participation plan. The public participation plan was adopted by the Oneida County Board of Supervisors by Resolution #37-2023 on March 21, 2023, which I have enclosed for your reference. The committee held a total of 21 meetings that were open to the public for public input. On February 26, 2025, a final draft of the Comprehensive Plan was forwarded to all of the townships in Oneida County, and it was requested that any input regarding the matter be provided to staff within 60 days, and if a response was not received that it was to be assumed that such towns were abstaining from providing input regarding the matter. Oneida County has 20 townships, and 5 responded and 15 did not respond. On July 14, 2025, the Oneida County Planning and Development Committee held a public hearing. At that meeting, 17 people provided public comments and two (2) letters were received. As a result of that meeting, the Planning and Development Committee met one additional time, which resulted in finalizing the Comprehensive Plan.

Enclosed for your review is an updated Comprehensive Plan that was developed by the Planning and Development Committee with the assistance from the North Central Wisconsin Regional Planning Commission and Planning and Zoning Department staff. The Planning and Development Committee is requesting that the Oneida County Board of Supervisors adopt the Oneida County Comprehensive Plan as presented.

If you have any questions or concerns regarding the process of or the Comprehensive Plan itself, please feel free to contact me at 715-369-6176 or kjennrich@oneidacountywi.gov.

Thank you.

DOES ORDAIN AS FOLLOWS: Section 1. Any existing ordinances, codes, resolutions, or portions thereof in conflict with this ordinance shall be and hereby are repealed as far as any conflict exists. Section 2. This ordinance shall take effect the day after passage and publication as required by law. Section 3. If any claims, provisions or portions of this ordinance are adjudged unconstitutional or invalid by a court of competent jurisdiction, the remainder of this ordinance shall not be affected thereby. Section 4. Chapter 26 of the General Code of Oneida County, Wisconsin, is amended as attached. The County Clerk shall, within seven (7) days after adoption of Ordinance Amendment #01-2023 by the Oneida County Board of Supervisors, cause a certified copy thereof to be transmitted by mail to the Town Clerks of Oneida County and the Wisconsin Department of Natural Resources. Approved for presentation to the County Board by the Planning and Development Committee this _____ day of ______, 2025. Consent Agenda Item: ____YES __X_NO Vote Required: Majority = ______ 3/4 Majority = ______ 3/4 Majority = _____ The County Board has the legal authority to adopt: Yes _____ No ____ as reviewed by the Corporation Counsel. _____, Date: ______, Offered and passage moved by: Supervisor Supervisor Supervisor Supervisor Supervisor Aves Nays Absent Abstain Enacted by the County Board of Supervisors this ____ day of _____, 2025. Defeated

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106	Tracy Hartman, Clerk	Scott Holewinski, County Board Chair

RESOLUTION # 37-2023

3	PUBLIC PARTICIPATION PLAN OF ONEIDA COUNTY TO UPDATE CHAPTER 26
5	Resolution to adopt a Public Participation Plan.
7	Resolution approved for presentation to the Oneida County Board by the Supervisors of the Planning and Development Committee.
)	Resolved by the Board of Supervisors of Oneida County, Wisconsin:
2 3	WHEREAS, Oneida County is updating Chapter 26 Oneida County Comprehensive Land Use Plan Ordinance; and
5	WHEREAS, public participation is critical for the development of a plan; and
6 7 8 9	WHEREAS, it is necessary for the Oneida County Board of Supervisors to approve a process to involve the public in the planning effort; and
0	THEREFORE, BE IT RESOLVED, that the Oneida County Board of Supervisors does approve and authorize the Public Participation Plan as attached to this resolution.
3	Vote Required: Majority = 2/3 Majority = 3/4 Majority =
1 2 3 4 5 6 7	The County Board has the legal authority to adopt: Yes No as reviewed by the Corporation Counsel,, Date:
9 0	Approved for presentation to the County Board by the Ronning Development Committee this day of Sept., 2023.
1	Consent Agenda Item:YESNO
2 3 4 5 6	Offered and passage moved by: Supervisor
6 7 8	Supervisor Landamed
9 0 1	Supervisor Supervisor Supervisor
0 1 2 3 4 5 6 7	Supervisor
4	<u>19</u> Ayes
6	<u>Q</u> Nays
8	_ Absent
0	Abstain

52 53	
54	X_ Adopted
55 56	by the County Board of Supervisors this <u>al</u> day <u>March</u> , 2023.
57 58	Defeated
59 60 61	
61 (62	Tracy Harman, County Clerk Ted Cushing, Oneida County Board Vice-Chair

Resolution #37-2023

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ABSTAIN	ABS	NAY	AYE	Supervisors

Resolution #37 – 2023: Offered by the Supervisors of the Planning and Development Committee to approve the Public Participation Plan to update Chapter 26.

Oneida County Public Participation Plan (PPP)

Oneida County recognizes the importance of public participation in the planning process. As such, a goal during the comprehensive planning process will be to inform and involve the public in the planning process.

I. Plan Development:

Throughout the plan process, the Planning and Development Committee will provide oversight for the update of Chapter 26 "Oneida County Comprehensive Land Use Plan Ordinance" of the Oneida County General Code. The P&D Committee will also recommend adoption of the Public Participation Plan (PPP) to the Oneida County Board of Supervisors.

Public participation will incorporate the following:

- 1. All meetings for the planning process will be posted and open to the public.
- 2. Towns will be contacted periodically throughout the process.
- 3. Plan-related materials will be available at the Courthouse for public review.
- 4. The draft plan and maps will be available on a website for public review.
- 5. A public hearing will be held to solicit comments from the public.
- 6. The Onelda County Comprehensive Land Use Plan will be distributed as outlined in state statute.

The P&D Committee will review and recommend adoption of the Oneida County Comprehensive Land Use Plan. The Oneida County Board of Supervisors will adopt the Oneida County Comprehensive Land Use Plan by ordinance.

II. Implementation, Evaluation & Update:

The Oneida County Comprehensive Land Use Plan is a general guideline for future development in the County. The plan will support existing zoning and other regulations that are in place. As with all plans, it is critical for the Oneida County Comprehensive Land Use Plan to be maintained and updated on a regular basis to keep it current as things change.

Any planning process is subject to change, and this public participation plan is no different. Over the planning period the process may vary from that presented.