

AGENDA
THURSDAY, JANUARY 15, 2026 – 9:00 A.M.
ADMINISTRATION COMMITTEE OF OCONTO COUNTY BOARD OF SUPERVISORS
301 WASHINGTON STREET, COURTHOUSE BUILDING “A” ROOM #3041
OCONTO, WI 54153
www.ocontocountywi.gov

This is an open meeting of a Standing Committee of the Oconto County Board of Supervisors. Notice of this meeting was given to the public at least twenty-four hours prior to the meeting, by forwarding the complete agenda to the newspapers and to all news media who have requested the same as well as by posting. Copies of the complete agenda were available for inspection at the Office of the County Clerk and from the County’s website calendar: www.ocontocountywi.gov

1. Call to Order
2. Statement of County Mission & Vision
Mission Statement: To responsibly serve, support, and protect the people and places throughout our community.
Vision Statement: An empowered community where safety, sustainability, and well-being are enhanced by our work.
3. Approval of Agenda
 - 3.1. Change of Sequence
 - 3.2. Removal of Items
4. Approval of Minutes of Previous December 11, 2025 Meeting (Enc.)
5. Communications
6. MakeMyMove Presentation – Scott McCauley, MakeMyMove Representative, & Jayme Sellen, TEDCOR Exec. Director
 - 6.1. Approve Funding of Talent Attraction Efforts Resolution (Enc.)
7. County Clerk
 - 7.1. Staff Vacation Carry-Over Request
8. Veterans Services
 - 8.1. Monthly Activity Report (Enc.)
9. Treasurer
 - 9.1. Treasurer’s Report – November (Enc.)
 - 9.2. Land Sale Bid Acceptance report – Information Only
 - 9.3. Land Sale – Municipal Interest to Purchase – Discuss/Approve
 - 9.4. Land Sale Minimum Bids – Discuss/Approve
10. Human Resources Director
 - 10.1. Monthly Employee Update Report – December 2025; information only (Enc.)
 - 10.2. Consumer Price Index (CPI) Update; information only (Enc.)
 - 10.3. Lieutenant Employment Agreement – Discussion and Possible Action (Enc.)
 - 10.4. Employee Handbook – Review, Discuss and Possible Action
11. Finance Director
 - 11.1. 2025 County Sales Tax Report (Enc.)
 - 11.2. Bank Reconciliation Report (Enc.)
 - 11.3. Review and Approve Financial Management Policy (Enc.)
 - 11.4. Approve 2025 Carryover Accounts (Enc.)
12. County Administrator
 - 12.1. Review Insurance Claims Against the County, If Any.
 - 12.2. TEDCOR 2026 Agreement – Discussion and Action (Enc.)
13. Review Prior Month’s Vendor Payments and Audit Dog License Fund when necessary
 - 13.1. Report of Vendors Paid 12/01/25 – 12/31/25 – All Co. Depts. Except Human Services
 - 13.2. Report of Vendors Paid 12/01/25 – 12/31/25 – Human Services
 - 13.3. Report of Mo. Per Diem & Expense Reimbursement for Mo. of December (Paid 01/30/2026)
14. CLOSED SESSION: The committee will convene into closed session, pursuant to §§19.85(1)(d),(e),(f) & (g), Wis. Stats. to discuss confidential (offender and other) information and any appropriate residential option(s) related to the pending case per Sec. 980.08, Wis. Stats.
15. OPEN SESSION: The committee will return to open session, to discuss further legal business, if any
16. Announcements/General Information (No action to be taken)
17. Next Meeting Date: February 12, 2025 @ 9 a.m.
18. Adjournment

Any person wishing to attend the meeting who requires special accommodation because of a disability should contact the Oconto County Clerk’s office at 920-834-6800 at least 24 hours before the meeting begins so that appropriate accommodation can be made.

Persons who are members of another governmental body, but who are not members of this committee, may attend this meeting. Their attendance could result in a quorum of another governmental body being present. Such a quorum is unintended, and they are not meeting to exercise the authority, duties, or responsibilities of any other governmental body

Courthouse Building “A” is located at the corner of Washington Street and Arbutus Avenue

c: Committee (FTP); County Administrator, Finance Director, Corporation Counsel, Treasurer, Human Resources Director, County Clerk, Veterans Service Officer, Highway Commissioner, Forestry & Parks Administrator, TEDCOR, Media, County Website; Central File, Official Posting Location (Physical Copy)

MINUTES
THURSDAY, DECEMBER 11, 2025 – 9:00 A.M.
ADMINISTRATION COMMITTEE OF OCONTO COUNTY BOARD OF SUPERVISORS
301 WASHINGTON STREET, COURTHOUSE BUILDING “A” ROOM #3041
OCONTO WI 54153
www.ocontocountywi.gov

(Draft minutes, not approved by Committee)

COMMITTEE PRESENT: Al Sleeter, Dennis Kroll, Carol Heise, John Matravers, Char Meier & Theresa Willems (arrived at 9:11 departed at 10:45 am)

COMMITTEE ABSENT: None.

OTHERS PRESENT: Sharon Aubry, Human Resources Generalist; Betty Bickel, Finance Director; Richard Heath, County Administrator; Beth Ellingson, Corporation Counsel; Ron Christensen, Veterans Service Officer; Brandon Hytinen, Highway Commissioner; Nikki Tolzman, County Treasurer; Scott Shackelford, HHS Director; Todd Skarban, Sheriff; Dave Behrend, County Supervisor; Jayme Sellen, TEDCOR; Beth Trudell

1. Call to Order

Chair Sleeter called the meeting to order at 9:07 a.m.

2. Statement of County Mission and Vision

Richard Heath, County Administrator, recited the Oconto County Mission and Vision Statement.

3. Approval of Agenda

3.1. Change of Sequence – Numbering – the number 8 is missing in the numbering of items. There are two 9.2, the second should read 9.3 and there are two 10.3 the second one should read 10.4.

3.2. Removal of Items – 9.3 remove

Motion by Heise/Matravers to approve the agenda as amended. The motion was voted on and carried.

4. Approval of Minutes of Previous November 13, 2025, Meeting

Motion by Kroll/Matravers to approve November 13, 2025, minutes as presented. The motion was voted on and carried.

5. Communications

- Jayme Sellen gave presentation on MakeMyMove an 80/20 Grant opportunity. Creates a platform to recruit for Oconto County.

6. Veterans Services

6.1. Monthly Activity Report

Ron Christensen, County Veteran Services Officer, reviewed the report with the Committee. Discussion followed. Informational only, no formal action taken.

7. Treasurer

7.1. Treasurer's Report – October

Nikki Tolzman, County Treasurer, reviewed the report with the Committee. Discussion followed. Informational only, no formal action taken.

7.2. Land Sale Bid Acceptance Report

Tolzman provided information regarding the properties that were sold and the amount that was received on each property. Informational only, no formal action taken.

7.3. Land Sale Minimum Bids – Discuss/Approve

Tolzman reviewed the spreadsheet on the properties that didn't sell. Motion by Willems/Heise to set the new minimum bid to the appraised value or fair market if appraised value not given. 5 yea 1 nay, Matravers

7.4 Approval of Fee Schedule

Tolzman provided a review of the Treasures Office Fee Schedule. Motion by Meier/Matravers to approve the 2026 Treasures Office fee schedule as presented. The motion was voted on and carried.

8. Numbering missed on the agenda – no item 8

9. Human Resources Director

9.1. Monthly Employee Update Report – November 2025

Sharon Aubry, Human Resources Generalist, reviewed the November 2025 Monthly Employee Update report with the Committee. Informational only, no formal action taken.

9.2. Veterans Office Staffing

Ron Christensen, Veterans Service Officer along with Heath, reported that the Assistant Veterans Service Officer will be retiring in March 2026. The Veterans Service Officer is hoping to recruit for that position in early January. An overlap of the new hire and the retiree will be taking place due to the certifications that are required for this position. The certifications are only offered through the program twice a year and that would be in February. Additional funding was allocated in the 2026 budget process for staffing overlap and was approved as part of the Veterans Service Budget. Informational only.

9.3. Employee Handbook – Review, Discuss and Possible Action – Item removed.

10. Finance Director

10.1.2025 County Sales Tax Report

Betty Bickel, Finance Director, reviewed the 2025 County Sales Tax Report with the Committee. Informational only, no formal action taken.

10.2.Bank Reconciliation Report

Bickel reviewed the bank reconciliation report with the Committee. Informational only, no formal action taken.

10.3. ARPA Balance Update

Bickel reviewed the ARPA balances. There are a couple items that she is still working on to make sure completed so figures can be finalized.

10.4.Review Update to Financial Management Policy

Bickel reviewed changes/updates made to the Financial Management Policy with the committee. Bickel stated the policy will be brought back next month after recommended changes have been made.

11. County Administrator

11.1.Review Insurance Claims Against the County, If Any.

Richard Heath, County Administrator, stated there were no new property/liability claims. Sharon Aubry, Human Resource Generalist, reported there were no new workers' compensation claims.

11.2.Strategic Planning Update

CESA 8 survey sent out – reminder to complete your survey. Deadline is 12/31/2025. This is an anonymous survey so please give adequate feedback. Survey results will give us direction for the County on future steps.

11.3.Resolution for Contract Award and County Sales Tax – County Highway Road Improvement Project

Hytinen reviewed the resolution with the Committee for the County Trunk CC project. At the time of the budget, the estimate was 50-60% complete. Since then, it was determined that the bridge deck needs additional repairs and this increased the cost of the project. Requesting the overage on the project be covered via unallocated sales tax. Project should start on approximately June 15, 2026. Motion by Willems/Matravers to approve the Resolution for Contract Award and County Sales Tax – County Highway Road Improvement Project and forward to County Board for approval. The motion was voted on and carried. This item will be placed on the County Board regular agenda.

11.4.Resolution for Approval to Proceed to Phase II on New Highway Facility

Heath reviewed the steps that were taken to date on the project and then reviewed the resolution with the Committee. Hoping to have site selection by the end of June 2026 and have plans for review by October 2026. Matravers/Kroll to approve the Resolution for Approval to Proceed to Phase II on New Highway Facility and forward to County Board for approval. Motion was voted on and carried. This item will be placed on the County Board regular agenda.

11.5.Resolution for Approval of Opioid Remediation Funded Initiative

The Committee is recommending funding to establish an after-school club for grades 5-10. The funds will be sent as they invoice the County. Motion/Heise/Kroll to approve the Resolution for Approval of Opioid Remediation Funded Initiative and forward to County Board for approval. The motion was voted on and carried. This item will be placed on the County Board regular agenda.

12. CLOSED SESSION: The Committee will convene into closed session, pursuant to Wis. Stats. Sec. 19.85(1)(e) to discuss the terms of Sheriff Deputies Union contract.

Motion by Kroll/Willems to convene into closed session to discuss terms of Sheriff Deputies Union Contract. The motion was voted on and carried. Committee convened into closed session at 10:19 am 6 yea, 0 nay

13. OPEN SESSION: The Committee will return to open session, pursuant to Wis. Stats. Sec. 19.85(2) to conduct further legal business, if any. Motion by Meier/Kroll to return to open session at 10:37 am. The motion was voted on and carried. 6 yea, 0 nay

14. Resolution for Approval of the Sheriff Deputies Working Agreement 2025 – 2028

The resolution outlining the Sheriff Deputies Working Agreement 2025-2028 was reviewed. Motion by Meier/Heise to forward the resolution for Approval of the Sheriff Deputies Working Agreement 2025-2028 to the County Board for approval. The motion was voted on and carried. This item will be placed on the County Board regular agenda.

15. CLOSED SESSION: The committee will convene into closed session, pursuant to §§19.85(1)(d), (e), (f) & (g), Wis. Stats. to discuss confidential (offender and other) Motion by Matravers/Kroll to convene into closed session to discuss confidential (offender and other) information and any appropriate residential option(s) related to the pending case. The motion was voted on and carried. Committee convened into closed session at 10:46 am 5 Yea 0 Nay.

16. OPEN SESSION: The committee will return to open session, to discuss further legal business, if any.

Motion by Meier/Matravers to return to open session at 11:52 am. The motion was voted on and carried. 5 yea, 0 nay
Motion by Heise/Matravers for Approval of the Option for a Sec. 980.08 residential placement resolution and Forward to County Board for Approval. Motion was voted on and carried.

- 17. Review Prior Month's Vendor Payments and Audit Dog License Fund when necessary**
 - 17.1 Report of Vendors Paid 11/01/25 – 11/30/25– All Co. Depts. Except Human Services** – Reviewed.
 - 17.2. Report of Vendors Paid 11/01/25 - 11/30/25– Human Services** – Reviewed.
 - 17.3. Report of Mo. Per Diem & Expense Reimbursement for Mo. of November (Paid 12/26/2025)** – Reviewed.
- 18. Announcements/General Information (No action to be taken) –**
Shelly Schultz's father passed away Tuesday.
- 19. Next Meeting Date: January 15, 2026 @ 9 am**
Next meeting of the Administration Committee is scheduled for Thursday, January 15, 2026, at 9:00 a.m.
- 20. Adjournment**
The meeting was adjourned by the Chair at 11:54 a.m.

Sharon Aubry, Recorder Posted: 12/16/2025



MakeMyMove

Introduction

Background

Cities and towns across the U.S. are facing unprecedented growth challenges in the form of labor shortages and declining population growth. States and municipalities spend **\$70B** annually to grow their economies, but most of these dollars are focused on attracting more employers, not people.

The Wisconsin Department of Administration projects that Wisconsin's population will **decrease by almost 200,000 by 2050**. An aging population and decreasing fertility rates have put an additional strain on the state's workforce.

Every year, over 7 million Americans move to a new state. This is a large opportunity for communities grow their workforce and population.

Workers are mobile, and many will move in the coming years driven by preference rather than profession. They are in search of quality of life, and a place they feel like they can belong.

Grant Framework

The WEDC will provide financial support to communities to recruit new residents.

These support grants will help cover the costs of the programming and incentives, marketing, and fulfillment services.

In turn, the communities would provide the local support to recruit, convert, and welcome their new residents.

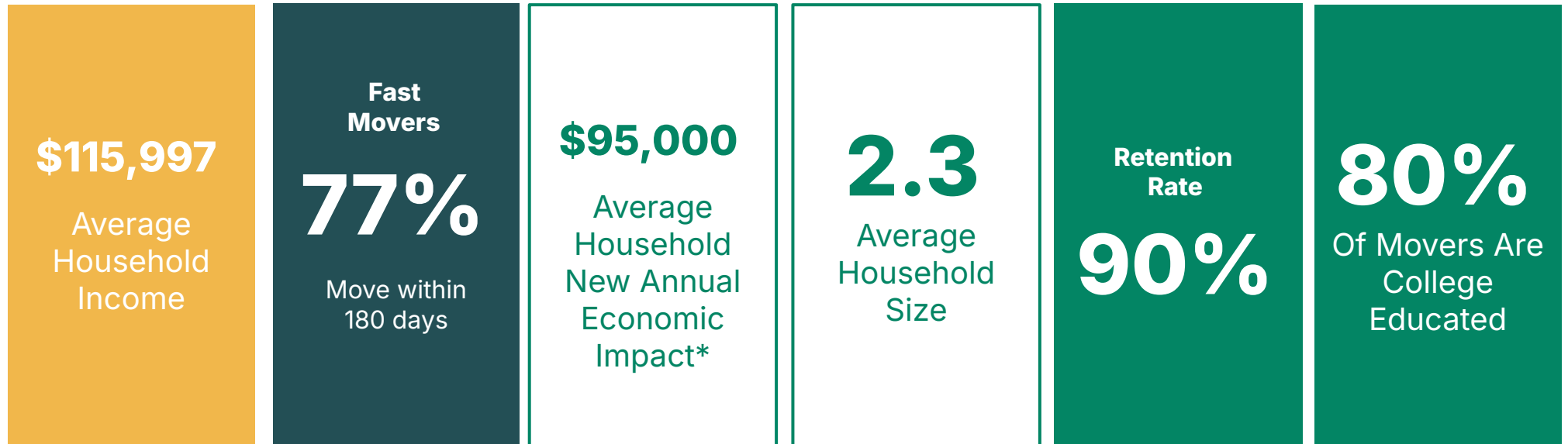


MakeMyMove

MakeMyMove is a platform that makes it easy for a community to grow by recruiting talented people and their families.

- **Proven approach-** We've helped move thousands of people to communities across the country.
- **Sustainable-** New programs can start within 60 days, and pay for themselves.
- **Efficient-** Measure for every dollar spent the expected economic returns and impact on the community.

Our Movers

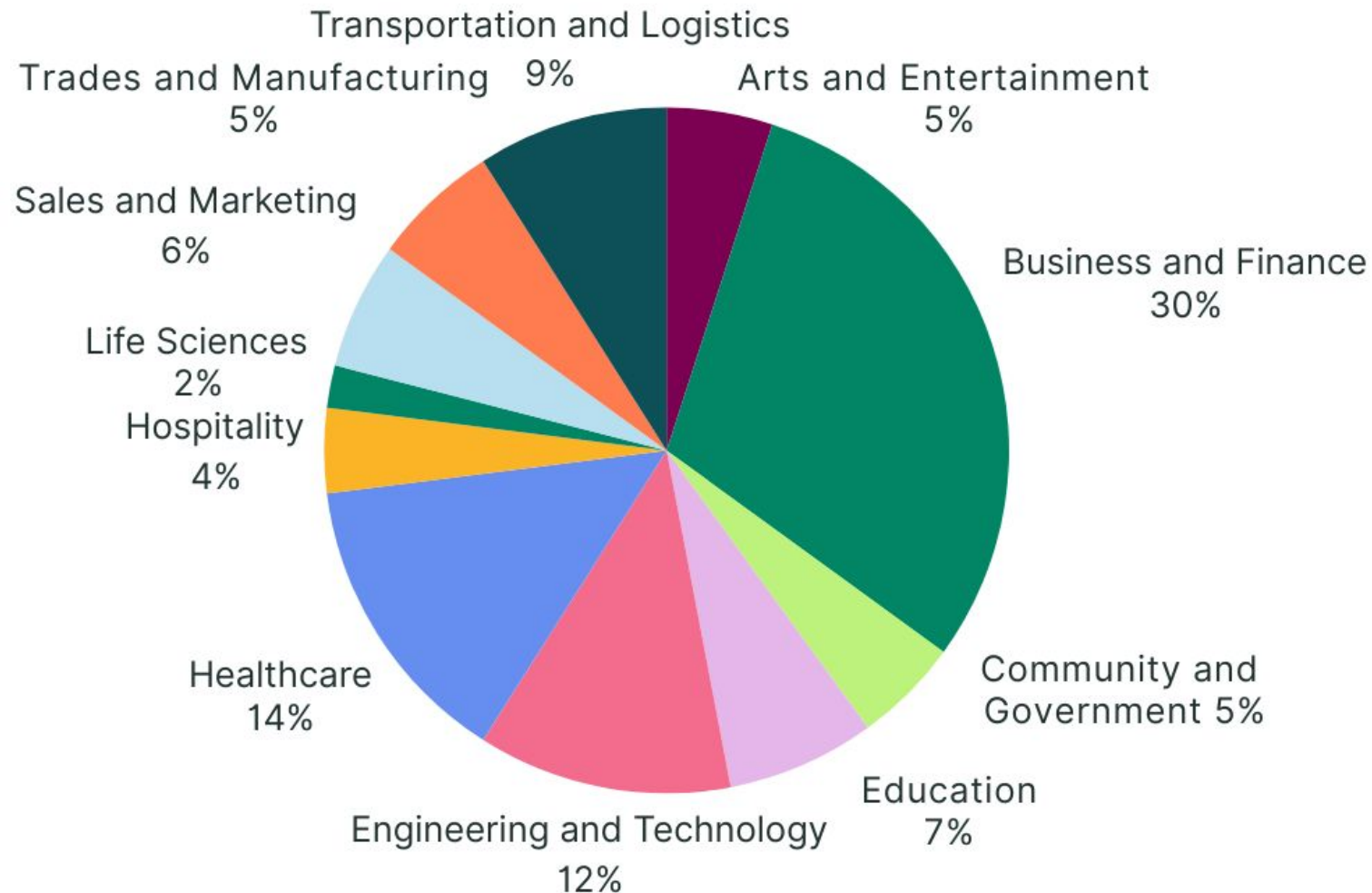


**Economic Outputs generated
by IMPLAN*



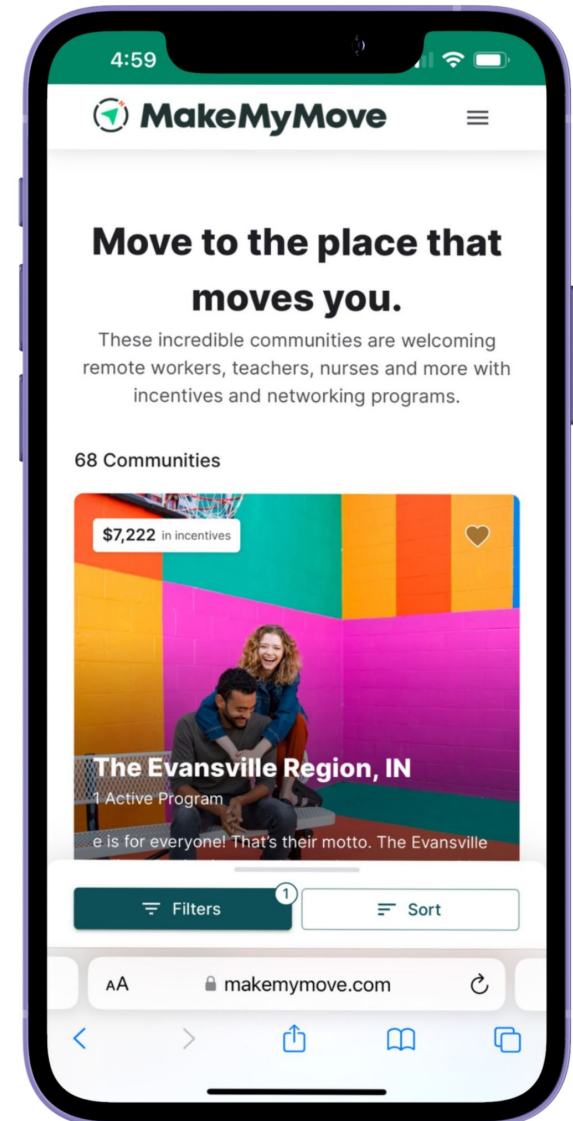
Over **1,500,000** people visit MakeMyMove each year to find a new place to live.

Applicant Professions



How It Works

- 1) Reach the right audience
- 2) Turn that audience into qualified leads
- 3) Convert leads into movers with our Mover Recruitment Studio
- 4) Get real-time data and insights into campaign performance and results.

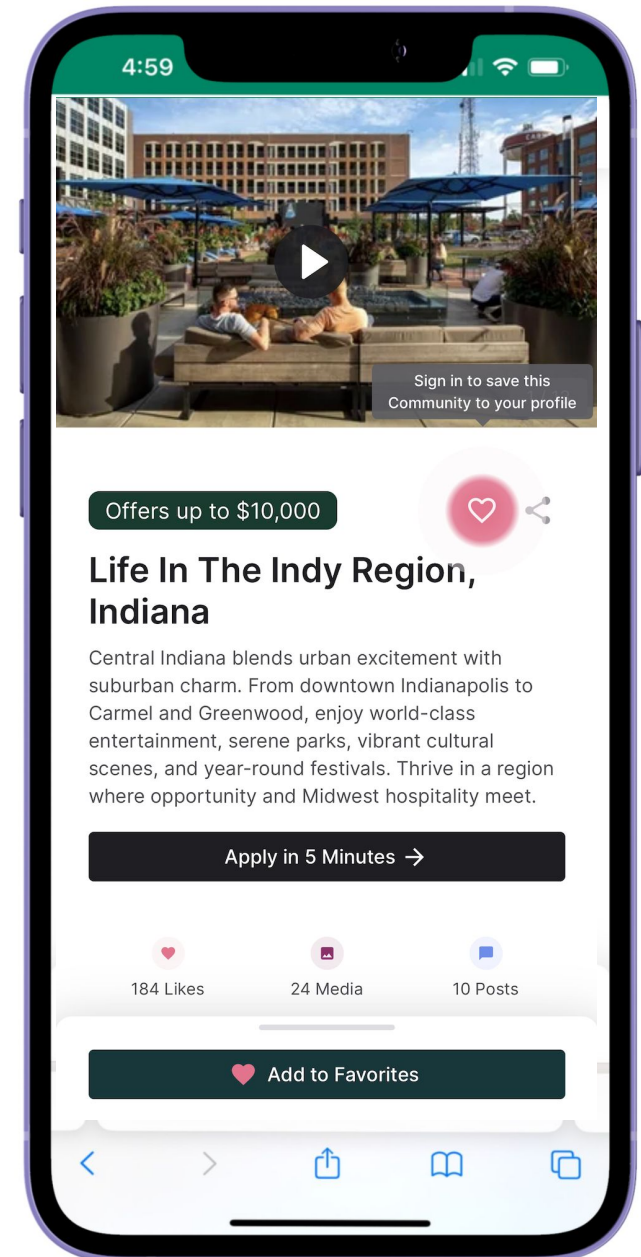


Audience

Each year, a million and a half people visit MakeMyMove to find a new community. We'll promote you to this pre-qualified audience, and share what makes your people, places, and program special.

Key Features:

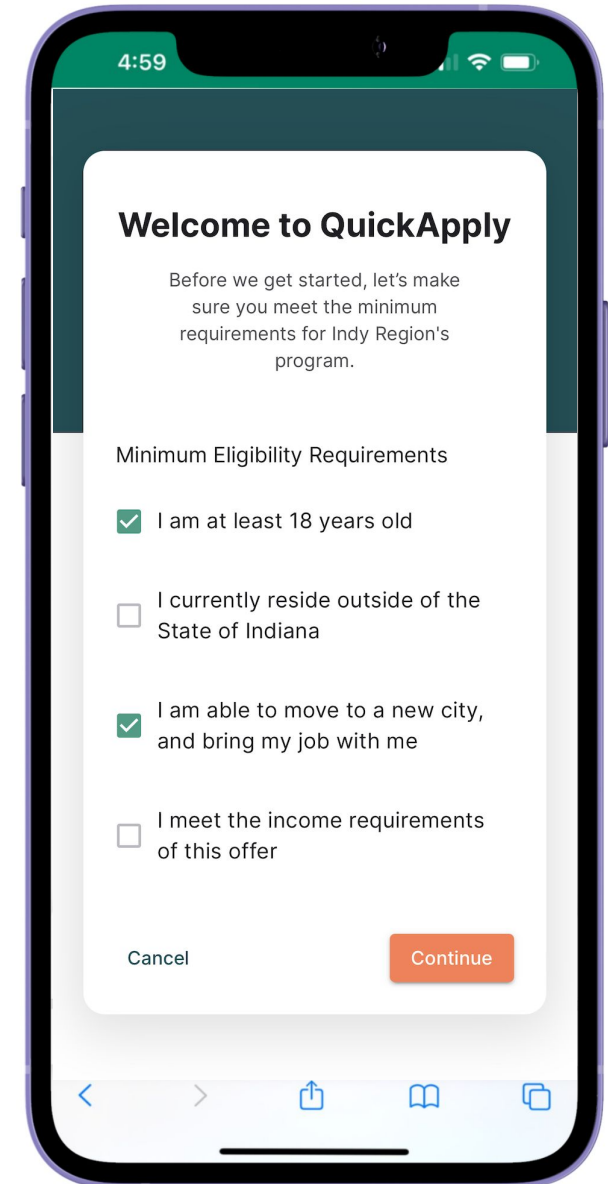
- Preferred placement for your community on MakeMyMove.com
- Get matched with movers who are looking for communities like yours and meet your criteria
- Upload videos and photos of your community
- Showcase your housing options and local realtors



Lead Qualification

Our application is designed to capture interest in your community, and to turn interested people into pre-qualified leads for your recruitment effort.

- Customize your community's application
- Setup filters to ensure your applicants meet your community's eligibility criteria
- 30-point applicant verification
- Collect data from your applicants including:
 - Household Income and Profession
 - Household Size
 - Current city and state
 - What they're looking for in a new community



4:59

Welcome to QuickApply

Before we get started, let's make sure you meet the minimum requirements for Indy Region's program.

Minimum Eligibility Requirements

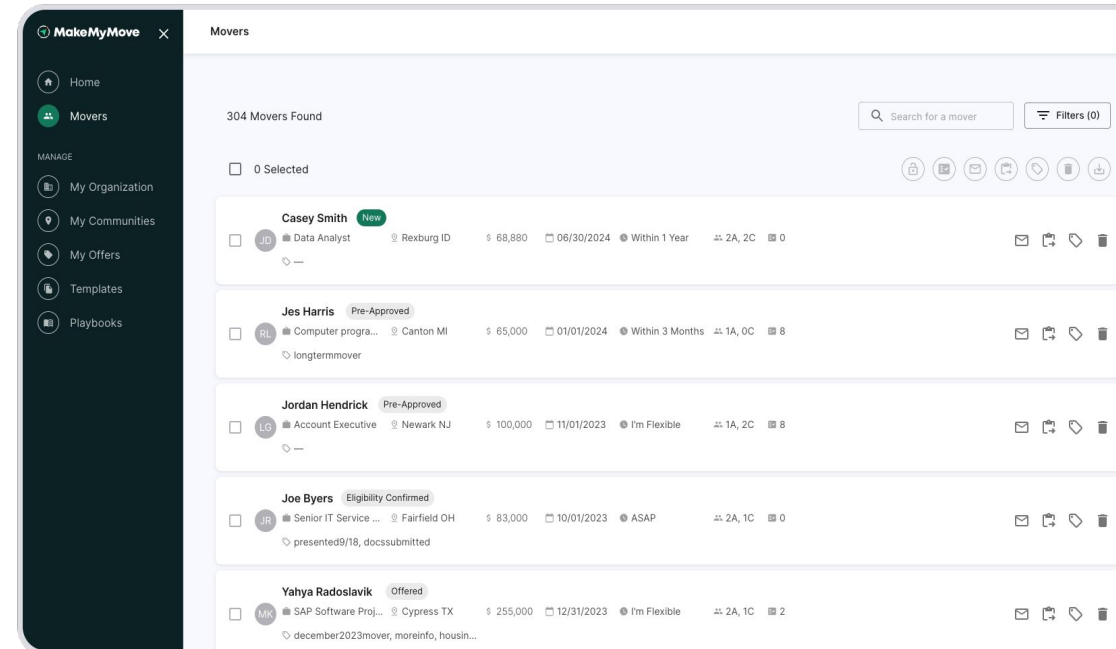
- ☒ I am at least 18 years old
- ☐ I currently reside outside of the State of Indiana
- ☒ I am able to move to a new city, and bring my job with me
- ☐ I meet the income requirements of this offer

Cancel Continue

Convert to Movers

Our CRM and integrated support team handle all the hard work of recruitment, freeing you up to do the fun part: welcoming your new neighbors.

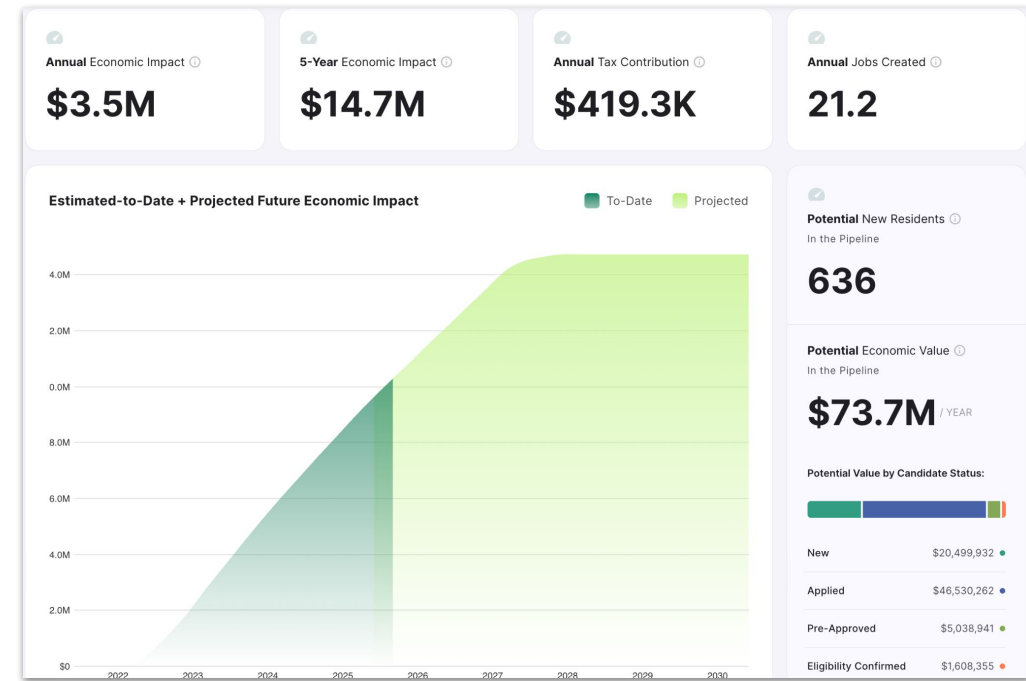
- Automated and customizable nurture campaigns
- Built-in email and texting
- Application status and task management
- Document signing and storage
- Integrated MakeMyMove Mover Support Team



ROI and Impact Dashboard

Get a real-time view into how your campaign is performing. Our dashboard is packed with insights into your recruitment pipeline, and economic impact to your community.

- Economist-Backed Economic Impact Model
- Program reach & effectiveness
- Applicant and mover demographics
- Actionable insights into your pipeline of candidates



Economic Development:

"What MakeMyMove is to me, It's like Match.com for economic development directors. You are connecting 1:1 with people who have an interest in you and you have an interest in them." --Kelly Gourley

Executive Director Lincoln County, KS Economic Development, Stand Up Rural America 2024

Workforce Growth:

"We have to have the workforce of the future and we have to do it without a mountain range, without an ocean, but we have great amphitheaters we have quality schools we have low cost of living and awesome quality of life, and that's why we've partnered with MakeMyMove."

-Mayor of Noblesville, IN Chris Jensen (taken from his State of the City, 2024)

Population Growth:

"When I along with our other Board of Directors looked at what the demographics had become in recent years, we found that it was time to shift our focus from just focusing on how to attract businesses to move the area, to also targeting high-income talent. The working population is shifting and the folks from MakeMyMove are helping us stay ahead of these changes." -Jeff Quyle, Southern Indiana (paraphrased testimonial given to us)



Grant Structure

Wisconsin Grant Framework

Grant Structure:

- 80% of total cost covered by state grant funds. 20% of total program cost covered by local investment.
- Up to \$500,000 annually per community.
- Grant funds delivered in two tranches to the community- 50% of total grant allocation upon execution of grant agreement and remaining 50% of grant funding provided once a community has successfully relocated half of the stated program's mover goal.
- Grant funds can be used for administrative, programming, and incentives for a new resident recruitment program.

Wisconsin Grant Timeline

Grant Timeline:

- An eligible entity meets with MakeMyMove to discuss grant structure and a program specifically for their community.
- MakeMyMove will put together a proposal to show the scope and return of the program discussed.
- Once the proposal is approved, the eligible entity will share the proposal internally with stakeholders for additional approval.
- In the meantime, the MakeMyMove will put together and send a conditional contract to the eligible entity outlining the proposed campaign to be run if funding is approved.
- Once the conditional contract has been executed, MakeMyMove will put together a grant application for the required funds.
- The grant application will be submitted to the Wisconsin Economic Development Corporation, and upon approval, MakeMyMove will begin work for the approved campaign.



MakeMyMove

Partnership Proposal

Cost Breakdown

Households Moved	10
MakeMyMove - Platform, Products, Services	\$177,275
Incentive Cost (assumes \$7k/mover)	\$70,000
Oconto County In-Kind Contributions	\$25,000
Total Program Cost	\$272,275
Cost per Household	\$27,228
State of Wisconsin's 80% Match	\$217,820
Oconto County's 20% Cost	\$54,455
<u>Oconto County's 20% Cost (Minus Admin In-Kind)</u>	<u>\$29,455</u>

ROI Breakdown

Households Moved	10
New Economic Output	\$448,460
New State and Local Taxes Generated	\$79,567
<u>Cost to Oconto County</u>	<u>\$29,455</u>
ROI for every dollar spent	\$15.23

*Using our average household income of \$100k.

Payment Structure

	1st Payment Date - January 30, 2026	2nd Payment Date - June 15, 2026	Additional Mover Payouts - January 15, 2027	Additional Mover Payouts - June 15, 2027	Additional Mover Payouts - January 15, 2028	Total
WEDC Grant Amount	\$108,910	\$108,910	\$0	\$0	\$0	\$217,820
Payment Due to MMM	\$88,638	\$88,638	\$0	\$0	\$0	\$177,275
Paid to Movers	\$0	\$17,500	\$17,500	\$17,500	\$17,500	\$70,000
Cash Needed	\$0	\$0	\$0	\$11,955	\$17,500	\$29,455

Year	Actual Funding Needed	Category	Ballpark Date Funding Will be Needed
2026 Cash Needed	\$0	Payment to MMM	6/15/26
2027 Cash Needed	\$11,955	Payment to MMM & Movers	1/31/27
2028 Cash Needed	\$17,500	Remaining Payment to Movers	1/31/28
Total	\$29,455		

This payment structure is based on the 2 Year - 44 Household campaign referenced on slides 12 & 13.

Thank You



THANK YOU



Mike Rutz

CEO MakeMyMove

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VP of Enterprise Sales

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Peter Lazarz

Community Engagement

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Scott McCauley

Senior Sales Executive

Scott@MakeMyMove.com

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Re: **Approve Funding of Talent Attraction Efforts**

WHEREAS, the attraction of new households is a strategic priority to support local employers, schools, housing market and overall community sustainability; and

WHEREAS, TEDCOR is proposing partnering with www.MakeMyMove.com, a relocation program marketplace, to attract 10 households from outside of the State of Wisconsin to live in Oconto County; and

WHEREAS, the remaining 20% (\$29,455.00) local match requirement would come from 2027 county sales tax; and

WHEREAS, the return on Oconto County's investment would be \$15.23 for every dollar invested.

BE IT FURTHER RESOLVED, that sales tax funds in the amount of \$29,455.00 are appropriated to TEDCOR for the purpose of funding the 20% local match requirement for the WEDC Talent Attraction Grant; and

Submitted this 22nd day of January, 2026.

Alan Sleeter, Chair
Dennis Kroll, Vice Chair
Carol Heise
John Matravers
Char Meier
Theresa Willems

Adopted by an electronic vote: _____ Ayes, _____ Nays, _____ Absent, _____ Abstain



Administrative Committee Meeting

Veterans Service Officer

December 2025 Activity Report

January 15, 2026

Veterans Emergency Relief Fund – No activity during this period.

Outreach – 12/17 Veterans Breakfast

WDVA Transportation Grant – In December, the office received the WDVA Transportation Grant award for 2026 in the amount of **\$6,648.82**, which exceeded initial expectations. Projecting this year’s award was challenging due to an increase in the overall state budget for the program combined with an expansion in the number of counties eligible to receive funding. The attached chart summarizes transportation activity and grant reimbursements over the past nine years, including the annual and average number of veterans transported, miles driven, county expenditures, and reimbursement rates. This historical comparison provides context for this year’s award relative to prior funding levels and program utilization

Year	# Vets Trans	Miles Driven	County Expend.	Reimbursement	Unreimb. Exp	Amt Rcvd	/mile
2016-2017	333	49,635	25,535.19	629.78	24,905.41	3,727.81	0.075
2017-2018	318	40,710	20,852.72	1,149.97	19,702.75	3,594.47	0.088
2018-2019	207	29,594	16,019.91	2,316.60	13,703.31	2,425.50	0.081
2019-2020	146	19,509	10,700.97	1,527.84	9,173.13	2,332.27	0.119
2020-2021	221	29,422	16,975.09	4,886.04	12,089.05	6,158.42	0.209
2021-2022	140	18,538	10,485.23	722.10	9,763.13	2618.46	0.141
2022-2023	102	13,926	8,942.03	37.35	8,904.68	3482.02	0.25
2023-2024	138	15,457	10,247.85	521.84	9,726.01	2875.45	0.18
2024-2025	158	22,173	15,132.96	447.39	14,685.57	6,648.82	0.29
9-Year Avg	195.9	26,552	14,987.99	1359.87889	13,628.12	3,762.58	0.16

This year’s WDVA Transportation Grant award represents the highest per-mile reimbursement rate over the past nine years.

Deputy CVSO - As of our January 15th meeting, the process to hire a replacement Deputy CVSO should actively be underway, with the job posting live and initial applications expected to be received. We are projecting a new hire start date of February 18, 2026, which allows for a standard two-week notice period for the selected candidate. To ensure smooth and thorough onboarding, accreditation preparation, and structured turnover of ongoing cases, we anticipate Sandy's last day will be March 18, 2026, providing approximately 30 days of overlap to maintain uninterrupted service to veterans and ensure compliance with all federal and state requirements.

Veteran Testimonial - The following testimonial from Kimberly, a veteran from Brown County, highlights the impact of CVSO assistance beyond county lines and the importance of persistent advocacy through the VA claims process:

Ron,

I contacted you in May of this year and am truly happy with that decision. I live in Brown County but thought to call you in Oconto County to perhaps get a more personal representation for my claim. You sensed my frustration with the VA claims process and were willing to help provide assistance in applying for another appeal. I've had a migraine claim filed for many years, at one time or another and all were denied. Even though we garnered another denial, you helped to file for a higher-level appeal. A few weeks ago, an examiner contacted me to ask a few questions about the migraines. This examiner approved my migraine claim, thus ending a long journey in the claim process. You were always available for status updates, whether by phone or email. Your expertise, knowledge, diligence and patience in this process helped in that approval. You've made the claim experience over the past seven months much more bearable and pleasant. I am a very grateful veteran.

Again, in gratitude,

Kimberly

Vacation Carryover Request – Requesting approval to carry over Sandy's standard 37.5 hours of vacation, plus an additional 44 hours that were earned but were not used during the current leave year.

Upcoming Events: 2025 - 2026

Monthly	Veterans Breakfast – 4 th Wednesday each month
Quarterly	Social Event at Lena Bowling Alley
1/9/26	Military Night Basketball Game Gillett at Suring
4/27/26 – 5/1/26	CVSO Training Conference at Stevens Point



OCONTO COUNTY TREASURER'S REPORT



TREASURER'S CASH BANK ACCOUNTS - NOVEMBER 2025

		Previous Interest Rate	Current Interest Rate	Beginning Balance or Previous Month's Ending Balance	Deposit Amount (minus Interest Paid)	Withdrawal Amounts (minus Svc. Charges)	Service Charge	Interest Paid	Ending Balance (formula in this column)
STEPHENSON NATIONAL BANK & TRUST:									
Started Depositing March 22, 2017									
General Account (sweeps with ICS Acct daily)	#4953	0.25%	0.25%	\$ 155,873.89	\$ 4,157,272.27	\$ (4,794,128.88)	\$ (325.85)	\$ 26.83	\$ (481,281.74)
Forestry / Parks - Credit Card	#5140	3.51%	3.51%	\$ 1,037.60	\$ 11,007.71	\$ (10,947.31)		\$ 13.73	\$ 1,111.73
County Treasurer Tax - Credit Card	#5151	3.51%	3.51%	\$ 173.35	\$ 43,997.97	\$ (43,549.55)		\$ 51.53	\$ 673.30
County Clerk - Credit Card	#5162	3.50%	3.59%	\$ 1.02	\$ 75.00	\$ (76.02)		\$ 0.16	\$ 0.16
DHHS - Credit Card	#5173	3.50%	3.51%	\$ 1.20	\$ 1,415.00	\$ (1,416.20)		\$ 1.77	\$ 1.77
Sheriff - Credit Card	#9988	3.49%	3.49%	\$ 1.64	\$ 430.00	\$ (356.64)	\$ -	\$ 0.44	\$ 75.44
Subtotals for the SNBT bank accounts >		%		\$ 157,088.70	\$ 4,214,197.95	\$ (4,850,474.60)	\$ (325.85)	\$ 94.46	\$ (479,419.34)
ICS ACCOUNT: (Increase Interest Revenue)									
Started depositing June 15, 2022									
ICS account statement balances >	#953	4.09%	4.09%	\$ 12,512,845.56	\$ 274,848.36	\$ (3,208,086.40)	\$ -	\$ 38,052.42	\$ 9,617,659.94
END OF MONTH BALANCE AT STEPHENSON NATL BANK				\$ 12,669,934.26	\$ 4,489,046.31	\$ (8,058,561.00)	\$ (325.85)	\$ 38,146.88	\$ 9,138,240.60

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OCONTO COUNTY TREASURER'S REPORT



INVESTMENT ACCOUNTS - NOVEMBER 2025

BANK NAME / INVESTMENT	Account	Current Interest Rate	Beginning Balance	Deposits (- Int)		Withdrawals (-)	Interest Deposit	End of Month Balance
Local Govt. Investment Pool	Acct #1	4.02%	\$ 11,758,016.39	\$ 1,385,300.11		\$ -	\$ 40,854.81	\$ 13,184,171.30
Local Govt. Investment Pool	Acct #2	4.02%	\$ 862,617.00	\$ -		\$ (2,853.19)	\$ 2,853.19	\$ 862,617.00
SUBTOTAL >			\$ 12,620,633.39			\$ (2,853.19)	\$ 43,708.00	\$ 14,046,788.30
PMA INVESTMENTS - SUMMARY (LIQUID ACCTS)								
February 2024 = original investment was \$15 million	Account	Rate	Beginning Balance	Dividends (+)	Purchases/Fixed Income Int (+)	Redemptions (-)	Trade (Accrued) Interest (-)	End of Month Balance
CMS	#51404-101	3.793%	\$ 6,688.38	\$ 464.55	\$ 1,041,737.80	\$ (984,333.15)	\$ -	\$ 64,557.58
IS	#51404-101	3.987%	\$ 3,084,956.22	\$ 5,104.82	\$ -	\$ (2,910,356.07)	\$ -	\$ 179,704.97
SUBTOTAL >			\$ 3,091,644.60	\$ 5,569.37	\$ 1,041,737.80	\$ (3,894,689.22)	\$ -	\$ 244,262.55
PMA INVESTMENTS - SUMMARY (FIXED INVESTMENTS)								
	Account	Rate	Beginning Balance	Dividends (+)	Purchases (+)	Redemptions/ Maturities (-)	Trade (Accrued) Interest (-)	End of Month Balance
FIXED INCOME INVESTMENTS	#51404-101	MULTIPLE	\$ 15,051,810.57		\$ 3,878,640.85	\$ (996,385.16)		\$ 17,934,066.26
GRAND TOTAL >			\$ 18,143,455.17	\$ 5,569.37	\$ 4,920,378.65	\$ (4,891,074.38)	\$ -	\$ 18,178,328.81
TOTAL INVESTMENTS >			\$ 30,764,088.56	\$ 5,569.37	\$ 4,920,378.65	\$ (4,893,927.57)	\$ 43,708.00	\$ 32,225,117.11

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OCONTO COUNTY TREASURER'S REPORT



OPIOID ABATEMENT - BANK 05 - NOVEMBER 2025

	Last 4 of account number	Previous Interest Rate	Current Interest Rate	Beginning Balance of Previous Month's Ending Balance	Deposit Amount	Withdrawal Amounts	Service Charge	Interest Paid	Ending Balance (formula in this column)
STEPHENSON NATIONAL BANK & TRUST:									
OPIOID ABATEMENT	#5643	3.51%	3.51%	\$ 50,144.80	\$ 6,600.00	\$ (6,744.80)	\$ -	\$ 131.73	\$ 50,131.73
Subtotals for the SNBT bank accounts >				\$ 50,144.80	\$ 6,600.00	\$ (6,744.80)	\$ -	\$ 131.73	\$ 50,131.73
ICS ACCOUNT: (Increase Interest Revenue and to provide FDIC coverage on accounts)									
ICS ACCOUNT #3 - OPIOID (Started 1/16/25)	#643	4.09%	4.09%	\$ 479,968.51	\$ 144.80	\$ (6,600.00)		\$ 1,603.68	\$ 475,116.99
Subtotal for the ICS account >				\$ 479,968.51	\$ 144.80	\$ (6,600.00)	\$ -	\$ 1,603.68	\$ 475,116.99
TOTAL FOR ALL ACCOUNTS ABOVE				\$ 530,113.31	\$ 6,744.80	\$ (13,344.80)	\$ -	\$ 1,735.41	\$ 525,248.72

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OCONTO COUNTY TREASURER'S REPORT



FIDUCIARY ACCOUNTS - NOVEMBER 2025

	Last 4 of account number	Previous Interest Rate	Current Interest Rate	Beginning Balance or Previous Month's Ending Balance	Deposit Amount	Withdrawal Amounts	Service Charge	Interest Paid	Ending Balance (formula in this column)
STEPHENSON NATIONAL BANK & TRUST:									
HRA/S125	#5129	3.50%	3.51%	\$ 49,909.92	\$ 39,346.49	\$ (39,256.41)	\$ -	\$ 132.89	\$ 50,132.89
Subtotals for the SNBT bank accounts >									
				\$ 49,909.92	\$ 39,346.49	\$ (39,256.41)	\$ -	\$ 132.89	\$ 50,132.89
ICS ACCOUNT: (Increase Interest Revenue and to provide FDIC coverage on accounts)									
ICS ACCOUNT #2 - HRA/S125									
	#129	4.09%	4.09%	\$ 851,149.73	\$ 16,543.01	\$ (17,212.74)	\$ -	\$ 2,849.00	\$ 853,329.00
Subtotal for the ICS account>				\$ 851,149.73	\$ 16,543.01	\$ (17,212.74)	\$ -	\$ 2,849.00	\$ 853,329.00
TOTAL FOR ALL ACCOUNTS ABOVE				\$ 901,059.65	\$ 55,889.50	\$ (56,469.15)	\$ -	\$ 2,981.89	\$ 903,461.89

Oconto County Treasurer - YTD Interest

Budget Allocation 2025 - \$ 1,000,000.00

<i>Bank Account Name</i>	<i>Account Number</i>	<i>EOM Balance Mo/Yr</i>	<i>Year To Date Total</i>
Treasurer's Cash - Interest Revenue	100-00-48110-48110	Nov-25	\$ 1,578,747.66

Budget Surplus / (Deficit) - \$ 578,747.66

OCONTO COUNTY
REAL ESTATE TAX YEAR SUMMARY
LIMITED TO PAYMENTS DATED ON OR BEFORE 11/30/2025

REPORT #: TAXYRSUM1ST
RUN DATE: 12/09/2025
RUN TIME: 12:43:00 PM
PAGE: 30

TAX YEAR	GENERAL	SPECIAL	NOV 2025 INT & PEN	NOV 2025 TOTAL	NUMBER OF PROPERTIES
2013	156.62	57.82	456.77	671.21	6
2014	391.56	29.47	821.01	1,242.04	8
2015	392.65	311.68	1,246.67	1,951.00	8
2016	386.22	234.53	986.99	1,607.74	8
2017	399.01	41.69	621.37	1,062.07	8
2018	411.40	41.69	557.28	1,010.37	8
2019	429.90	1,820.29	2,362.69	4,612.88	9
2020	82,445.70	8,378.73	79,017.22	169,841.65	96
2021	156,625.22	11,905.25	115,994.45	284,524.92	182
2022	256,624.09	16,776.42	137,992.64	411,393.15	259
2023	427,470.24	33,912.16	151,280.30	612,662.70	434
2024	805,134.15	46,778.86	126,979.28	978,891.29	835
TOTAL	1,730,866.76	120,288.59	618,315.67	2,469,471.02	878

ACTUAL # OF PROPERTIES:

Employee Update

December 2025

Retirements/Resignations/Terminations

<u>Employee</u>	<u>Dept.</u>	<u>Position</u>	<u>Date</u>	<u>Wage</u>	<u>Comment/Yrs.</u>
NONE					

Promotions/Transfers/Re-Hired

Steve Kessler	Sheriff	Deputy	12/29	\$32.48	rehired
Jess Keplinger	Sheriff	Lieutenant	12/21	\$39.96	promoted from SRO
Ethan Rosenberg	TS	Support Specialist	12/01	\$27.16	promoted within dept

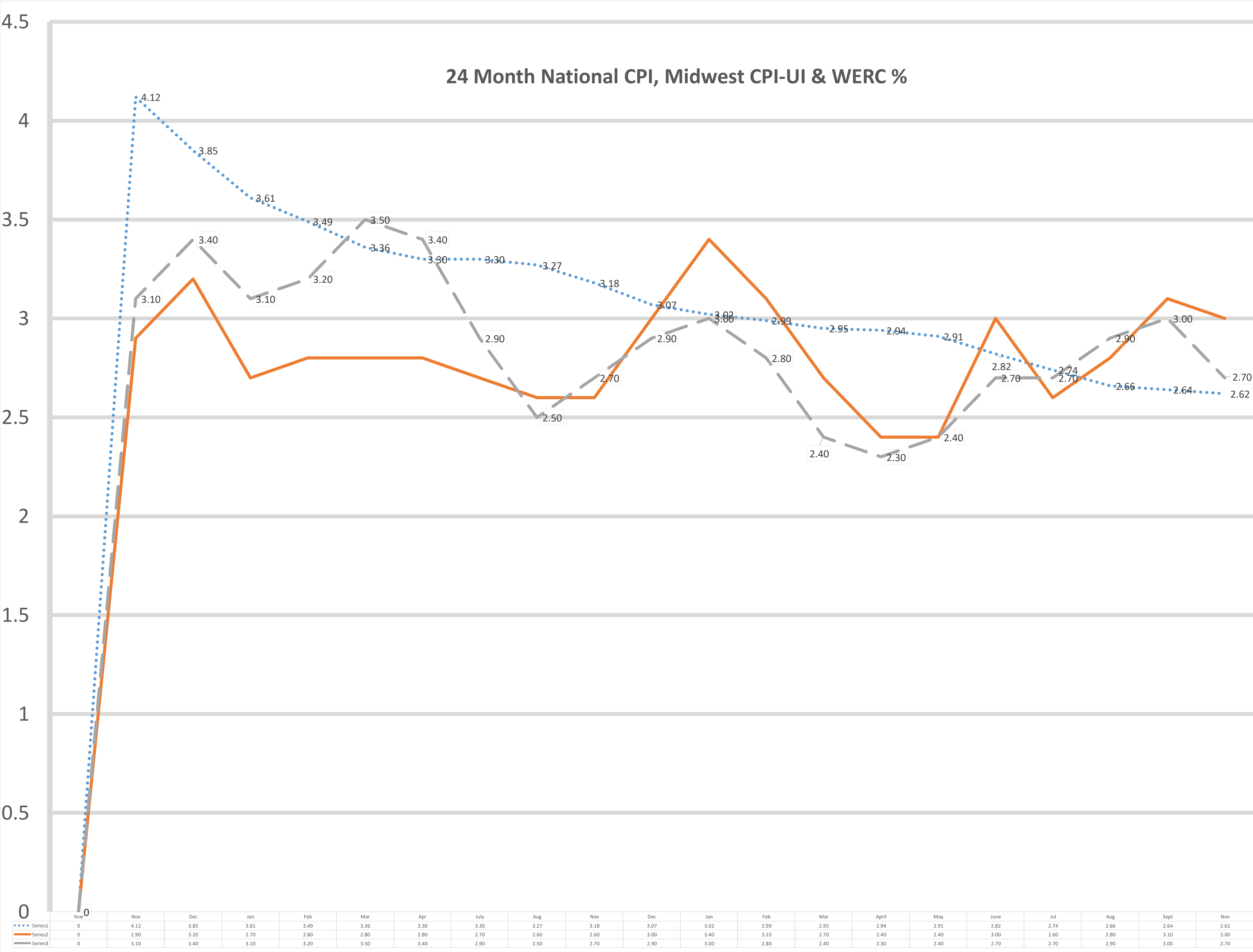
New Hires

<u>Employee</u>	<u>Dept.</u>	<u>Position</u>	<u>Date</u>	<u>Wage</u>	<u>Comment</u>
Danima DeBenedetto	HHS	PT-Admin	12/01	\$22.18	
Amanda Penzel	Sheriff	C.O.	12/01	\$25.37	
Dave Pusick	Sheriff	Deputy	12/29	\$32.10	

Current External Recruitments

<u>Dept.</u>	<u>Position</u>	<u>Date Apps Due</u>	<u>Advertised Wage</u>	<u>Comment</u>
Sheriff Office	Dispatch	Ongoing	\$23.17	Interviewing
HWY	Operator III	Ongoing	\$28.01	Reposted 01/07
F& P	Forester	12/26	\$32.62	Interviewing
Clerk of Court	Deputy Clerk 1	01/23	\$23.27	
Veterans	Deputy VSA	01/16	\$25.37	
HHS-New View	Vocation Support Spec	01/09	\$22.18	Reposted

	2023	2023	2024	2024	2024	2024	2024	2024	2024	2024	2025	2025	2025	2025	2025	2025	2025	2025	2025	2025	
Year	Nov	Dec	Jan	Feb	Mar	Apr	July	Aug	Nov	Dec	Jan	Feb	Mar	April	May	June	Jul	Aug	Sept	Nov	Avg.
US	3.10	3.40	3.10	3.20	3.50	3.40	2.90	2.50	2.70	2.90	3.00	2.80	2.40	2.30	2.40	2.70	2.70	2.90	3.00	2.70	2.82
Midwest CP	2.90	3.20	2.70	2.80	2.80	2.80	2.70	2.60	2.60	3.00	3.40	3.10	2.70	2.40	2.40	3.00	2.60	2.80	3.10	3.00	2.81
WERC	4.12	3.85	3.61	3.49	3.36	3.30	3.30	3.27	3.18	3.07	3.02	2.99	2.95	2.94	2.91	2.82	2.74	2.66	2.64	2.62	3.14



Sworn Non-Union Employment Agreement

Oconto County Sheriff's Office

This Employment Agreement ("Agreement") is entered into as of XXX, by and between Oconto County by and through the Oconto County Sheriff's Office (the "Employer"), and XXX (the "Employee").

1. Position and Duties

1.1 The Employer agrees to employ the sworn officer in a full-time exempt position within the Sheriff's Office, which is under no Collective Bargaining agreement and are considered General Employees of the County. All provisions and benefits will be those outlined in the employee handbook with the exceptions that are outlined below in this agreement.

1.2 The Employee agrees to perform all duties and responsibilities as assigned by the Sheriff or their designee, including but not limited to supervising personnel, managing Sheriff's Office operations, and maintaining compliance with applicable laws, policies, and procedures.

1.3 The employee will be scheduled on a 12-hour Pitman rotation, which is a repeating two-week cycle consisting of two consecutive shifts on duty, followed by two consecutive days off duty, then three consecutive shifts on duty, followed by two consecutive days off duty, then two consecutive shifts on duty, followed by three consecutive days off duty. This schedule provides an average of 42 hours per week over the cycle. As salaried, exempt employees, Lieutenants are expected to work this rotation, along with any additional hours reasonably necessary to fulfill the duties of their position, including but not limited to training, meetings, staffing needs, emergency response, or large community events. Overtime pay and compensatory time are not applicable to this position.

3. Sick Leave

3.1 The Employee shall accrue sick leave at the same rate and under the same terms as general non-union county employees.

3.2 The Employee may accumulate sick leave up to a maximum of 758 hours. Upon retirement, any unused accrued sick leave will be paid out in full at the Employee's current rate of pay.

4. Holiday and Personal Days

4.1 The Employee shall be entitled to 10 paid holidays per calendar year to be awarded January 1st of each year.

4.2 The Employee shall be entitled to 2 paid personal days per calendar year, in accordance with County policy.

4.3 Both holiday and personal days must be used in full-day increments. These days do not carry over from year to year, nor is there a payout upon separation from employment. For Employees working a Pitman rotation, a full day shall be considered 12 hours for the purposes of this section.

5. Vacation

5.1 The Employee shall accrue and be entitled to vacation leave in accordance with the vacation schedule outlined in the general employee handbook for exempt employees based on their years of service with Oconto County. Vacation time will be based on a 48 hour work week.

5.2 All requests for vacation leave are subject to supervisory approval and operational needs.

6. Uniform Allowance

6.1 The Employee shall receive a uniform allowance equivalent to that provided under the Deputy Union CBA, including any changes that may be adopted during the term of this Agreement.

7. Benefits

7.1 The Employee shall be entitled to participate in the county's benefit programs available to full-time exempt employees, including health insurance, life insurance, retirement plans, and any other benefit offerings under applicable county policy. The cost sharing of these benefits will be the same as the published rates for the general employees.

7.2 Sworn officers, no matter what their title, will be considered protective status for WRS purposes.

8. At-Will Employment

8.1 The Employee understands and agrees that employment under this Agreement is at-will, and may be terminated by either party at any time, with or without cause, and with appropriate notice as required by county policy.

9. Confidentiality and Conduct

9.1 The Employee agrees to maintain confidentiality regarding all departmental matters and to conduct themselves in accordance with applicable policies, procedures, and professional standards set forth by Oconto County as well as the Oconto County Sheriff's Office.

10. Entire Agreement and Amendments

10.1 This Agreement constitutes the entire understanding between the parties and supersedes all prior agreements or understandings regarding the subject matter.

10.2 Any amendments to this Agreement must be in writing and signed by both parties.

IN WITNESS WHEREOF, the parties have executed this Agreement as of the Effective Date written above.

Oconto County Sheriff's Office

By: _____

Name: _____

Title: _____

Date: _____

Employee:

Signature: _____

Date: _____

DRAFT

	A	B	C	D	E	F	G	H	I
1	COUNTY OF OCONTO								
2	COUNTY SALES TAX REPORT-ACTUAL AND PROJECTED								
3	DATE								
4	RECEIVED	AMOUNT	YTD	REVENUES:					
5				Collected To Date					
6	TOTAL FOR 1994		\$287,687.30	Since 07/01/94					
7	TOTAL FOR 1995		808,756.53	\$54,633,568					
8	TOTAL FOR 1996		920,221.13	113.8% EXPENDITURES:					
9	TOTAL FOR 1997		1,027,080.04	111.6% Year: Debt Service/ Capital Plan:					
10	TOTAL FOR 1998		1,110,027.44	108.1% 1995-2015 \$1,605,795 \$10,897,766					
11	TOTAL FOR 1999		1,217,468.55	109.7% 2016 431,379 453,269					
12	TOTAL FOR 2000		1,360,229.59	111.7% 2017 844,606 756,859					
13	TOTAL FOR 2001		1,390,813.29	102.2% 2018 828,366 763,538					
14	TOTAL FOR 2002		1,386,752.91	99.7% 2019 761,101 1,517,065					
15	TOTAL FOR 2003		1,504,659.89	108.5% 2020 718,504 362,874					
16	TOTAL FOR 2004		1,556,083.65	103.4% 2021 681,339 1,137,651					
17	TOTAL FOR 2005		1,536,221.47	98.7% 2022 653,379 2,125,337					
18	TOTAL FOR 2006		1,575,878.98	102.6% 2023 472,311 1,802,503					
19	TOTAL FOR 2007		1,502,513.36	95.3% 2024					
20	TOTAL FOR 2008		1,487,666.09	99.0%					
21	TOTAL FOR 2009		1,329,727.78	89.4%					
22	TOTAL FOR 2010		1,333,488.17	100.3% COSALES TAX FUND: actual					
23	TOTAL FOR 2011		1,446,058.33	108.4% Balance 1/1/2025 \$4,748,830 (Sub-total) est 2025 =					
24	TOTAL FOR 2012		1,480,657.59	102.4% YTD receipts \$3,246,647 \$2,997,000					
25	TOTAL FOR 2013		1,575,994.06	106.4%					
26	TOTAL FOR 2014		1,642,855.27	104.2% Carryover 2024 (\$1,332,837)					
27	TOTAL FOR 2015		1,738,806.96	105.8% Capital 2025 (\$2,490,336)					
28	TOTAL FOR 2016		1,946,406.95	111.9% Tsf to Highway (\$1,953,337)					
29	TOTAL FOR 2017		2,018,912.17	103.7% Debt Service \$0 (\$5,776,510)					
30	TOTAL FOR 2018		2,025,873.50	100.3%					
31	TOTAL FOR 2019		2,110,300.22	104.2%					
32	TOTAL FOR 2020		2,348,477.14	111.3% EST FUND BALANCE 12/31/2025 \$2,218,967					
33	TOTAL FOR 2021		2,846,468.90	121.2%					
34	TOTAL FOR 2022		2,895,775.38	101.7% 2025 ALLOCATIONS:					
35	TOTAL FOR 2023		2,960,585.04	102.2% ALLOCATED YTD Status/Notes PROJECT					
36	1/31/2024	166,380.28	166,380.28	49,000	49,000	Complete	TEDCOR - Operating Expenses		
37	2/29/2024	329,122.34	495,502.62	16,050	15,608	Complete	Sheriff - Versatile		
38	3/31/2024	188,486.70	683,989.32	22,300	21,950	Complete	Sheriff - Celebrite		
39	4/30/2024	148,380.82	832,370.14	50,000	32,982		Em Mgmt - Radio Tower Maintenance		
40	5/31/2024	293,077.33	1,125,447.47	120,800	100,743	Complete	Adm -Fleet Management		
41	6/30/2024	227,459.14	1,352,906.61	36,500	32,356	Complete	Forestry Lawn Mower, Firewood Vending Machine, and Trailer		
42	7/31/2024	245,751.73	1,598,658.34	25,000	0	R2025-12-01	John Deere Gator North Bayshore		
43	8/31/2024	307,620.50	1,906,278.84	93,591	93,591	R2025-05-04 Complete	Forestry Crooked Lake Dam Repairs		
44	9/30/2024	257,253.17	2,163,532.01	8,909	8,909	09/2025 committee-Complete	Dam Repairs (pull from line above)		
45	10/31/2024	311,812.97	2,475,344.98	400,000	393,640	R2025-02-12 Complete	Forestry - Grader Replacement		
46	11/30/2024	311,597.57	2,786,942.55	96,700	96,281	Complete	TS-Windows 11 Non-Compatible Sheriff Dept Toughbook Replacement		
47	12/31/2024	227,530.76	3,014,473.31	281,837	182,256	Carryover	TS - Network Upgrade		
48	1/31/2025	301,507.48	301,507.48	59,948	64,912	Complete	TS - Windows 11 Non-Compatible Desktop & Laptop Replacement		
49	2/28/2025	232,481.74	533,989.22	200,000	0	Carryover	TS - Refresh equipment in Courtrooms A, B, and FCC Hearing Room		
50	3/31/2025	226,567.11	760,556.33	50,000	46,868	R2025-03-08-Complete	TS - Equip County Board Room with New Microphones		
51	4/30/2025	194,858.71	955,415.04	20,000	0		MNT-Replacement of Kitchen Appliances as needed (Commercial)		
52	5/31/2025	284,902.57	1,240,317.61	100,000	0		MNT-Repair the outside skywalk stucco walls due to chipping, cracking mold		
53	6/30/2025	215,136.16	1,455,453.77	23,518	23,518	R2025-03-05-Complete	MNT-Remodel of Child Support Front Office		
54	7/31/2025	351,881.22	1,807,334.99	126,183	126,183	R2025-09-09-Complete	MNT-Replace the carpet on the 3rd floor hall and conference room in Bldg C		
55	8/31/2025	326,204.33	2,133,539.32						
56	9/30/2025	272,350.66	2,405,889.98	120,000	98,301		MNT-Boiler Replacement (2) (Will need addl \$75,000)		
57	10/31/2025	342,650.81	2,748,540.79	15,000	0		MNT-A/C Building A		
58	11/30/2025	239,400.18	2,987,940.97	80,000	0		MNT-Dampers on HVAC to Electric (Halfway done)		
59	12/31/2025	258,706.34	3,246,647.31	90,000	15,000	Carryover	GCS Software Update or Replacement		
60				385,000	370,980		Sheriff-Squad Vehicle Replacement 2024-2028		
61				20,000	0		MNT-Seal and Cap 1891 Old Chimney (s/b \$15,000)		
62				0	0				
63	STATE WIDE PER DOR			\$2,490,336	1,773,077	SUB TOTAL			
64	2024	2025							
65	\$ 52,487,029	\$ 65,884,876	125.53%						
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1/8/2026 15:14

REVENUES:
Collected To Date
Since 07/01/94 \$54,633,568

EXPENDITURES:	Year:	Debt Service/	Capital Plan:
113.6%	1995-2015	\$1,605,795	\$10,897,766
108.1%	2016	431,379	453,269
109.7%	2017	844,606	756,859
111.7%	2018	828,366	763,538
102.2%	2019	761,101	1,517,065
99.7%	2020	718,504	362,874
108.5%	2021	681,339	1,137,651
103.4%	2022	653,379	2,125,337
98.7%	2023	472,311	1,802,503
102.6%	2024		
95.3%			
99.0%			

Old Figures until 2024 is closed.

89.4%	Note: 2011-2013 debt svc pmnts to general fund		
100.3%	COSALES TAX FUND: actual		
108.4%	Balance 1/1/2025	\$4,748,830	(Sub-total)
102.4%	YTD receipts	\$3,246,647	
106.4%	Carryover 2024	(\$1,332,837)	
104.2%	Capital 2025	(\$2,490,336)	
105.8%	Tsf to Highway	(\$1,953,337)	
111.9%	Debt Service	\$0	(\$5,776,510)
103.7%			
100.3%			
104.2%			
111.3%	EST FUND BALANCE 12/31/2025		\$2,218,967

est 2025 =
\$2,997,000

2025 ALLOCATIONS:				
	ALLOCATED	YTD	Status/Notes	PROJECT
102.2%	49,000	49,000	Complete	TEDCOR - Operating Expenses
	16,050	15,608	Complete	Sheriff - Versatile
	22,300	21,950	Complete	Sheriff - Cellebrite
	50,000	32,982		Em Mgmt - Radio Tower Maintenance
	120,800	100,743	Complete	Adm -Fleet Management
	36,500	32,356	Complete	Forestry Lawn Mower, Firewood Vending Machine, and Trailer
	25,000	0	R2025-12-01	John Deere Gator North Bayshore
	93,591	93,591	R2025-05-04 Complete	Forestry Crooked Lake Dam Repairs
	8,909	8,909	09/2025 committee-Complete	Dam Repairs (pull from line above)
	400,000	393,640	R2025-02-12 Complete	Forestry - Grader Replacement
	96,700	96,281	Complete	TS-Windows 11 Non-Compatible Sheriff Dept Toughbook Replacement
101.8%	281,837	182,256	Carryover	TS - Network Upgrade
181.2%	59,948	64,912	Complete	TS - Windows 11 Non-Compatible Desktop & Laptop Replacement
107.8%	200,000	0	Carryover	TS - Refresh equipment in Courtrooms A, B, and FCC Hearing Room
111.2%	50,000	46,868	R2025-03-08-Complete	TS - Equip County Board Room with New Microphones
114.8%	20,000	0		MNT-Replacement of Kitchen Appliances as needed (Commercial)
110.2%	100,000	0		MNT-Repair the outside skywalk stucco walls due to chipping, cracking mold
107.6%	23,518	23,518	R2025-03-05-Complete	MNT-Remodel of Child Support Front Office
113.1%	126,183	126,183	R2025-09-09-Complete	MNT-Replace the carpet on the 3rd floor hall and conference room in Bldg C
111.9%				
111.2%	120,000	98,301		MNT-Boiler Replacement (2) (Will need add'l \$75,000)
111.0%	15,000	0		MNT-A/C Building A
107.2%	80,000	0		MNT-Dampers on HVAC to Electric (Halfway done)
107.7%	90,000	15,000	Carryover	GCS Software Update or Replacement
	385,000	370,980		Sheriff-Squad Vehicle Replacement 2024-2028
	20,000	0		MNT-Seal and Cap 1891 Old Chimney (s/b \$15,000)
	0	0		
	\$2,490,336	1,773,077	SUB TOTAL	
5.53%				
	2024 CARRYOVER			
	927,223	843,534	R2021-11-03	EM - Radio System Upgrade
	19,921	13,860		MNT - Beyer Home Repairs
	85,000			MNT - Building A AC Unit
	10,400	0		MNT-Sidewalks - Repair Sidewalks (By LEC)
	40,000			MNT- Clock Tower Painting
	30,000	15,236		MNT - Bldg Security & Accessibility (Fire Panel still needs to be done)
	30,000	30,385		F/P - ATV TROUTE Match
	5,068	0	Should complete 06/26	TS - Laserfiche Capital Project
	70,000	0	Might have 1 more expense	TS - Sharepoint Project
	50,392	28,562	1 more expense (DEC)	TS - Timekeeping Software
	57,690	57,654	Complete	TS - Virus Scanner Upgrade
	7,143	2,659	Complete	TS - Town of Riverview
	\$1,332,837	991,889	SUB TOTAL	
	\$3,823,173	\$2,764,966		

COUNTY SALES TAX 2024 VS 2025			
MARINETTE	Monthly	YTD	
1/31/2024	283,901.67	283,901.67	
2/29/2024	560,996.59	844,898.26	
3/31/2024	324,600.69	1,169,498.95	
4/30/2024	248,438.99	1,417,937.94	
5/31/2024	485,210.13	1,903,148.07	
6/30/2024	391,584.78	2,294,732.85	
7/31/2024	452,211.58	2,746,944.43	
8/31/2024	601,153.68	3,348,098.11	
9/30/2024	398,618.69	3,746,716.80	
10/31/2024	486,764.06	4,233,480.86	
11/30/2024	500,670.61	4,734,151.47	
12/31/2024	391,580.08	5,125,731.55	
1/31/2025	543,672.15	543,672.15	191.5%
2/28/2025	397,734.77	941,406.92	111.4%
3/31/2025	362,540.95	1,303,947.87	111.5%
4/30/2025	331,259.91	1,635,207.78	115.3%
5/31/2025	463,155.49	2,098,363.27	110.3%
6/30/2025	350,413.34	2,448,776.61	106.7%
7/31/2025	573,796.76	3,022,573.37	110.0%
8/31/2025	504,347.69	3,526,921.06	105.3%
9/30/2025	417,000.39	3,943,921.45	105.3%
10/31/2025	584,881.37	4,528,802.82	107.0%
11/30/2025	367,487.83	4,896,290.65	103.4%
12/31/2025	447,443.91	5,343,734.56	104.3%
FOREST			
1/31/2024	42,798.78	42,798.78	
2/29/2024	87,405.15	130,203.93	
3/31/2024	54,995.49	185,199.42	
4/30/2024	37,997.18	223,196.60	
5/31/2024	68,200.25	291,396.85	
6/30/2024	62,915.73	354,312.58	
7/31/2024	71,330.05	425,642.63	
8/31/2024	82,793.70	508,436.33	
9/30/2024	75,040.35	583,476.68	
10/31/2024	80,419.93	663,896.61	
11/30/2024	93,473.23	757,369.84	
12/31/2024	57,592.36	814,962.20	
1/31/2025	86,390.66	86,390.66	201.9%
2/28/2025	63,873.86	150,264.52	115.4%
3/31/2025	46,698.38	196,962.90	106.4%
4/30/2025	47,460.70	244,423.60	109.5%
5/31/2025	73,607.43	318,031.03	109.1%
6/30/2025	60,339.21	378,370.24	106.8%
7/31/2025	103,923.66	482,293.90	113.3%
8/31/2025	91,417.71	573,711.61	112.8%
9/30/2025	72,902.91	646,614.52	110.8%
10/31/2025	95,097.28	741,711.80	111.7%
11/30/2025	65,333.81	807,045.61	106.6%
12/31/2025	73,108.40	880,154.01	108.0%
LANGLADE	Monthly	YTD	
1/31/2024	129,981.78	129,981.78	
2/29/2024	252,471.02	382,452.80	
3/31/2024	158,164.31	540,617.11	
4/30/2024	113,296.71	653,913.82	
5/31/2024	208,775.28	862,689.10	
6/30/2024	179,617.47	1,042,306.57	
7/31/2024	215,668.15	1,257,974.72	
8/31/2024	253,022.01	1,510,996.73	
9/30/2024	182,523.29	1,693,520.02	
10/31/2024	224,280.73	1,917,800.75	
11/30/2024	241,637.46	2,159,438.21	
12/31/2024	191,194.47	2,350,632.68	

1/31/2025	223,217.68	223,217.68	171.7%
2/28/2025	192,439.01	415,656.69	108.7%
3/31/2025	157,219.74	572,876.43	106.0%
4/30/2025	152,361.70	725,238.13	110.9%
5/31/2025	223,283.68	948,521.81	109.9%
6/30/2025	145,203.44	1,093,725.25	104.9%
7/31/2025	280,570.45	1,374,295.70	109.2%
8/31/2025	253,783.98	1,628,079.68	107.7%
9/30/2025	215,998.13	1,844,077.81	108.9%
10/31/2025	283,260.43	2,127,338.24	110.9%
11/30/2025	156,296.97	2,283,635.21	105.8%
12/31/2025	214,951.88	2,498,587.09	106.3%
ONEIDA			
	Monthly	YTD	
1/31/2024	404,379.70	404,379.70	
2/29/2024	676,612.08	1,080,991.78	
3/31/2024	443,214.83	1,524,206.61	
4/30/2024	312,431.33	1,836,637.94	
5/31/2024	573,931.49	2,410,569.43	
6/30/2024	525,561.19	2,936,130.62	
7/31/2024	638,214.68	3,574,345.30	
8/31/2024	815,565.37	4,389,910.67	
9/30/2024	615,853.24	5,005,763.91	
10/31/2024	755,779.49	5,761,543.40	
11/30/2024	723,215.86	6,484,759.26	
12/31/2024	479,099.54	6,963,858.80	
1/31/2025	631,494.77	631,494.77	156.2%
2/28/2025	479,199.47	1,110,694.24	102.7%
3/31/2025	414,170.42	1,524,864.66	100.0%
4/30/2025	412,001.14	1,936,865.80	105.5%
5/31/2025	629,421.65	2,566,287.45	106.5%
6/30/2025	425,265.71	2,991,553.16	101.9%
7/31/2025	862,452.74	3,854,005.90	107.8%
8/31/2025	808,832.23	4,662,838.13	106.2%
9/30/2025	683,017.36	5,345,855.49	106.8%
10/31/2025	830,891.86	6,176,747.35	107.2%
11/30/2025	484,521.01	6,661,268.36	102.7%
12/31/2025	601,325.59	7,262,593.95	104.3%
SHAWANO			
	Monthly	YTD	
1/31/2024	252,502.46	252,502.46	
2/29/2024	444,298.45	696,800.91	
3/31/2024	243,528.38	940,329.29	
4/30/2024	229,789.59	1,170,118.88	
5/31/2024	371,640.52	1,541,759.40	
6/30/2024	310,374.19	1,852,133.59	
7/31/2024	342,809.36	2,194,942.95	
8/31/2024	409,542.97	2,604,485.92	
9/30/2024	325,629.53	2,930,115.45	
10/31/2024	407,543.46	3,337,658.91	
11/30/2024	406,561.26	3,744,220.17	
12/31/2024	315,532.36	4,059,752.53	
1/31/2025	401,903.57	401,903.57	159.2%
2/28/2025	325,621.98	727,525.55	104.4%
3/31/2025	278,986.55	1,006,512.10	107.0%
4/30/2025	274,905.47	1,281,417.57	109.5%
5/31/2025	397,311.13	1,678,728.70	108.9%
6/30/2025	311,641.00	1,990,369.70	107.5%
7/31/2025	424,106.97	2,414,476.67	110.0%
8/31/2025	442,335.46	2,856,812.13	109.7%
9/30/2025	408,255.60	3,265,067.73	111.4%
10/31/2025	459,476.24	3,724,543.97	111.6%
11/30/2025	344,709.34	4,069,253.31	108.7%
12/31/2025	395,374.49	4,464,627.80	110.0%

Monthly Sales Tax Distributions

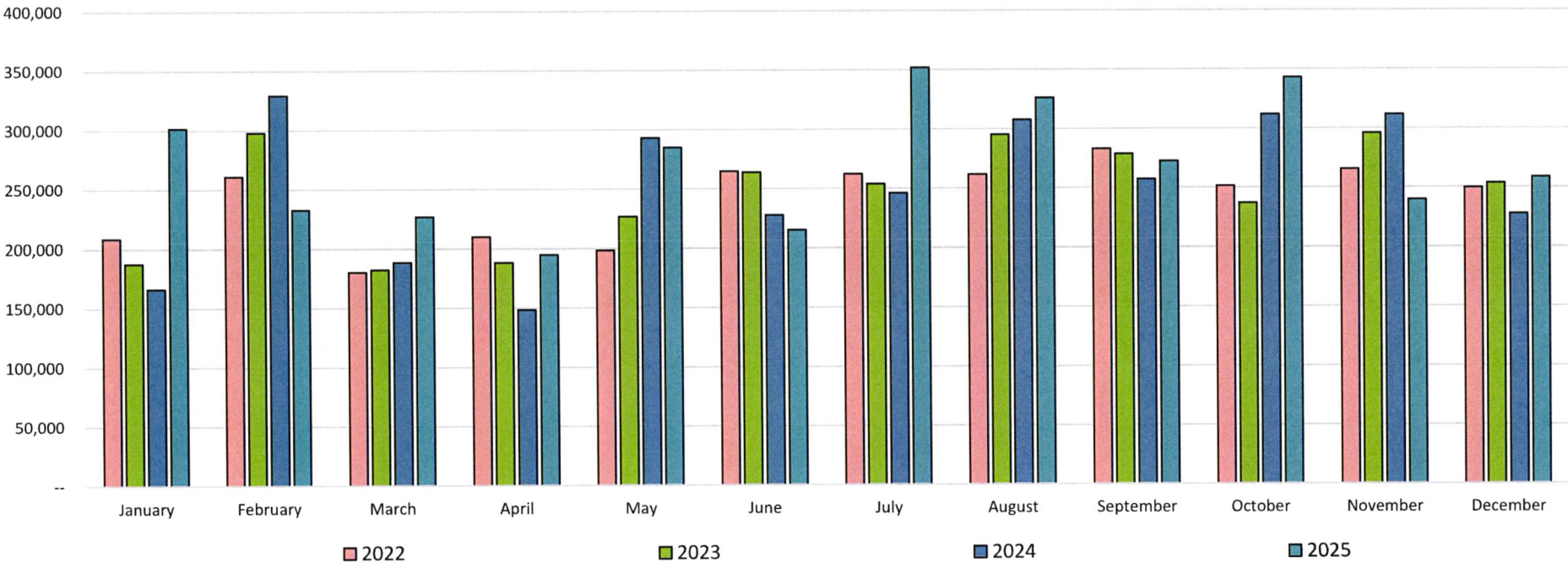
Year	January	February	March	April	May	June	July	August	September	October	November	December	Year
2022	208,566	260,816	180,249	209,872	198,461	264,773	262,217	261,682	282,830	251,360	265,397	249,553	2,895,775
2023	187,467	297,959	182,249	188,379	226,702	263,889	253,856	295,156	278,579	236,933	295,706	253,709	2,960,585
2024	166,380	329,122	188,487	148,381	293,077	227,459	245,752	307,621	257,253	311,813	311,598	227,531	3,014,473
2025	301,507	232,482	226,567	194,859	284,903	215,136	351,881	326,204	272,351	342,651	239,400	258,706	3,246,647

Year-to-Date Sales Tax Distributions

Year	January	February	March	April	May	June	July	August	September	October	November	December
2022	208,566	469,382	649,631	859,503	1,057,963	1,322,737	1,584,954	1,846,636	2,129,466	2,380,826	2,646,222	2,895,775
2023	187,467	485,426	667,675	856,054	1,082,757	1,346,646	1,600,502	1,895,658	2,174,237	2,411,170	2,706,876	2,960,585
2024	166,380	495,503	683,989	832,370	1,125,447	1,352,907	1,598,658	1,906,279	2,163,532	2,475,345	2,786,943	3,014,473
2025	301,507	533,989	760,556	955,415	1,240,318	1,455,454	1,807,335	2,133,539	2,405,890	2,748,541	2,987,941	3,246,647

'25 vs '24 (%)	81.2%	7.8%	11.2%	14.8%	10.2%	7.6%	13.1%	11.9%	11.2%	11.0%	7.2%	7.7%
'25 vs '24 (\$)	135,127	38,487	76,567	123,045	114,870	102,547	208,677	227,260	242,358	273,196	200,998	232,174

Monthly Sales Tax Distributions (2022-2025)



12/12/2025 10:15 AM

User: fincourt

DB: Oconto

BANK RECONCILIATION FOR OCONTO COUNTY

Bank 01 (POOLED CASH BANK)

FROM 11/01/2025 TO 11/30/2025

Reconciliation Record ID: 374

Page 1/1

Beginning GL Balance:	12,421,572.41
Add: Cash Receipts	875,138.14
Less: Cash Disbursements	(2,819,117.13)
Less: Payroll Disbursements	(888,188.11)
Less: Journal Entries/Other	(720,405.87)

Ending GL Balance: 8,868,999.44

Ending Bank Balance: 9,138,240.60

Add: Deposits in Transit

11/26/2025 Deposit ID: 7140	2,166.32
11/27/2025 Deposit ID: 7143	500.00
11/29/2025 Deposit ID: 7149	365.25
12/01/2025 *Deposit ID: 7141	35,140.64
12/01/2025 *Deposit ID: 7135	300.00
12/01/2025 *Deposit ID: 7133	315.00
BANK CHARGES	325.85
MAINT FEES	335.59
ROD TIMING - CSC/SIMPLIFILE	0.00
ROD TIMING - MERCHANT	46.00
NVI ACH - TIMING - POSTED IN DEC	(72,187.96)
OPIOID TRANSFER - DONE IN DEC	6,806.84
HRA TRANSFER - JE DONE IN DEC	533.37
FP CC - HIT BANK IN NOV, GL IN DEC	(98.00)
TREAS CC NOT TIMING - HIT GL AND BANK IN NOV	(621.77)
	(26,072.87)
	243,168.29

Less: 206 AP Outstanding Checks

Less: 0 PR Outstanding Checks

Adjusted Bank Balance

Unreconciled Difference:

8,868,999.44

0.00

REVIEWED BY:



DATE:

1/16/2026

12/12/2025 10:17 AM

User: fincourt

DB: Oconto

BANK RECONCILIATION FOR OCONTO COUNTY

Bank INVST (INVESTMENT)
FROM 11/01/2025 TO 11/30/2025
Reconciliation Record ID: 375

Page 1/1

Beginning GL Balance:	30,697,446.53
Add: Journal Entries/Other	<u>1,449,088.94</u>
Ending GL Balance:	32,146,535.47
Ending Bank Balance:	32,225,117.11
Add: Deposits in Transit	
	INTEREST - LGIP (40,854.81)
	INTEREST - ARPA LGIP (2,853.19)
	INTEREST - PMA <u>(34,873.64)</u>
	(78,581.64)
Less: Outstanding Checks	
Total - 0 Outstanding Checks:	
Adjusted Bank Balance	32,146,535.47
Unreconciled Difference:	0.00

REVIEWED BY: B-R

DATE: 1/6/2026

12/11/2025 02:41 PM

User: fincourt

DB: Oconto

BANK RECONCILIATION FOR OCONTO COUNTY

Bank 05 (OPIOID ABATEMENT ACCOUNT)

FROM 11/01/2025 TO 11/30/2025

Reconciliation Record ID: 373

Page 1/1

Beginning GL Balance:	530,113.31
Add: Cash Receipts	1,735.41
Less: Cash Disbursements	(6,600.00)
Less: Journal Entries/Other	(6,806.84)

Ending GL Balance:	518,441.88
--------------------	------------

Ending Bank Balance:	525,248.72
----------------------	------------

Add: Deposits in Transit	
TRANSFER FROM OPIOID BANK TO GENERAL BANK DONE IN DECEMBER	(6,806.84)
	(6,806.84)

Less: Outstanding Checks

Total - 0 Outstanding Checks:

Adjusted Bank Balance	518,441.88
-----------------------	------------

Unreconciled Difference:	0.00
--------------------------	------

REVIEWED BY: B-B

DATE: 1/6/2026

OCONTO COUNTY
FINANCIAL MANAGEMENT POLICY



Revised Rev. January 23, 2025

OCONTO COUNTY FINANCIAL MANAGEMENT POLICY

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Sec. 1.1 PURPOSE

This policy is created to provide consistency among the various Oconto County Departments, including elected officials, to improve financial management of County programs and services. This policy is under the administration of the Finance Director who may promulgate policies via an Accounting Procedure Handbook to specify the administration of this section, with the direction and approval of the Administration Committee.

Sec. 1.2 AUTHORITY

The Administration Committee shall recommend to the County Board any modifications to this policy. The County Board has full authority to modify and update this policy as necessary.

Sec. 1.3 AUTHORIZED EXPENDITURES

No funds may be expended, obligated, or encumbered by any department, board, office, agency, commission, or entity of Oconto County except pursuant to a lawful appropriation of the Oconto County Board of Supervisors contained in the annual budget or as amended for the current year or as otherwise allowed under this policy.

Sec. 1.4 STANDARDS OF ACCOUNTING

1. Oconto County shall account for its receipts and uses of funds according to Generally Accepted Accounting Principles (GAAP) adopted as Government Accounting Auditing and Financial Reporting (GAAFR) and endorsed for government agencies by the Governmental Accounting Standards Board (GASB) as such standards are embodied in the latest edition of financial accounting standards issued by GASB.
2. The Oconto County Finance Director shall be vested with responsibility to determine compliance by the County and its departments with these accounting standards. The Finance Director may vary from the requirements of these standards where the unique circumstances of Oconto County so dictate, but no variance may be made if its effects would be to falsely represent the actual financial condition of the County. Variations will be reported to the Administration Committee at the next meeting.

Sec. 1.5 PURCHASE ORDERS

The use of County purchase orders is optional in most cases and their use is at the department head's discretion. A purchase order may be used, when requested by a vendor to place an order, to have as a record on file of an order placed by the department or any other use deemed appropriate by the department head. A County purchase order may be used when requesting lodging reservations, the purchase order being the authorization for the lodging establishment to direct bill the county. A copy of the electronic purchase order can be found on the Intranet, Form 202.

Sec. 1.6 PAYMENT OF INVOICES; GENERALLY

Refer to Internal Control Procedures Manual – Vouchers & Cash Disbursements – Processing Vouchers – Sec. 3-1-1 to 3-1-4 for policies and procedures.

1. Receipt and Approval of Invoices

Invoices may be received through the mail or electronically, and should be date stamped when received. All invoices must be scanned into BS&A accounts payable module for processing.

This can be done at the department level or in the Finance Department. Invoices should include the vendor name and address, date, items/services purchased, and the cost per item/service. Statements showing only a "Balance due" are not acceptable. All vendors (except one-time vendors) must have a completed Form W-9 on file in the Finance Department before payment will be made.

Department Heads, or their designee, are notified electronically of all invoices needing approval. Department Heads, or their designee, should then review the invoice for accuracy and reasonableness, assign a g/l number(s), and approve for payment. Department heads should note the due date of the invoice to avoid any late charges.

If no invoice exists and payment to a vendor is warranted, the Department Head must provide written documentation noting the name and address of the vendor, date, item (s) or services purchased, cost per item/service, and any other notes needed to ascertain the reason for the payment. This written documentation should then be scanned into BS&A for processing. Invoices older than 30 days should be reviewed to confirm they have not already been paid. Those exceeding 6 months require investigation by the Department Head to ascertain the cause of the delay and determine the necessity of payment. The relevant committee must be informed of any invoices over 6 months old and the reasons for the delay at the next meeting.

Oconto County is tax-exempt. Any applicable taxes should be deducted from the invoice. A tax-exempt certificate (Form 217) is available on the Intranet.

All invoices shall be reviewed and processed for payment in a manner that is prudent with sound financial management.

2. Invoice Processing

Once an invoice is approved at the department level, it then moves onto the Finance level, through the BS&A workflow. Approved invoices are paid weekly, typically on Friday, with a cut-off date of Wednesday 10:00 am, in most cases. Approved invoices are batched and totaled, and a report then given to the Finance Director. The Finance Director, or designee, then reviews the invoices for accuracy, reasonableness, appropriate g/l number(s), proper documentation, etc. The Finance Director then completes the final approval of the invoices.

3. Payment

Payment is completed in the Treasurer's Office. Invoices approved for payment shall be paid either by check, signed by the County Clerk, County Treasurer, and the County Board Chair, or by ACH, or by electronic funds transfer (EFT). In the event of an office vacancy or emergency, only two signatures are required. Only the Finance Department is authorized to subscribe to any electronic service from a vendor, which involves payment of invoices.

Remittances should be included with payment when it is deemed necessary in order for the vendor to post the payment correctly. Remittances are due to the Finance Department by noon on Wednesday. If payment is made via ACH, an electronic remittance will be sent to the vendor via email. All accounts payable checks shall be mailed by the Treasurer's office. In rare,

extraordinary circumstances, an accounts payable check may be returned to a department. Form 210 – Request for Return or Hold of Accounts Payable Check or a written request must be completed and forwarded to the Finance Department for approval prior to processing the payment. The “Do Not Mail” box should also be checked in BS&A.

Upon receiving a request to reissue a check, the Treasurer and Finance Department will first verify that the original check has not been cleared. A new check will then be issued 30 days following the date of the original check, and the original check will be marked as void.

4. Home Committee/Administration Committee Approval

All invoices, or report of invoices, shall be reviewed by the respective home committee on a monthly basis. In addition, the Administration Committee shall review and approve a report of all invoices paid on a monthly basis.

Sec. 1.7 SPECIFIC PAYMENT POLICIES

Refer to Internal Control Procedures Manual – Vouchers & Cash Disbursements – Sec. 3-5 – Paying Invoices for policies and procedures

All budgeted invoices shall be ordered for payment by the County Clerk upon receipt of a claim for payment, except all disputed invoices, which require County Board approval prior to payment. All invoices up to \$10,000 can be approved by the Department Head.

All invoices between \$10,000 and \$25,000 require approval by the County Administrator, (except Technology Services, see Section 2.0(3)).

All invoices over \$25,000.00 require County Administrator, Home Committee, and County Board approval prior to payment except for the following:

- a. Court ordered and/or statutory payments including GAL fees, jury and witness fees and mileage, transcript fees, garnishments, special counsel fees, judgements and court ordered claims against the county, and any other type payment ordered by a court or required by state statute.
- b. Payments due by provision of the state statues to a federal or state government or any of their subdivision, agencies or departments.
- c. Payroll, upon receipt of properly prepared and certified time records for the various departments, and payments resulting from payroll deductions and fringe benefits including, but not limited to federal and state taxes, health, dental and life insurance, garnishments, deferred compensation, retirement and union dues.
- d. All program accounts and claims processed for payment by the Health & Human Services Department in accordance with the authority conferred upon the Health & Human Services Board, except capital outlay, equipment purchases, or general operating expenses

- e. All claims processed for payment by the Highway Commissioner in accordance with the authority conferred to the County Highway Committee per Wis. Stats. Sec. 83.015 and County Board Rule 2.124.
- f. All claims for payments which have been approved by specific action of the County Board.
- g. Recurring and budgetary approved utility services including: electrical, telephone, water, sewer, and waste management.
- h. Payments involving discounts on approved delivery contracts, purchase orders, etc., which have been approved for payment by a statutory board, commission or committee of the County Board.
- i. Prepayment of reservations and registrations for conventions, conferences, and seminars that have been approved by a statutory board, commission, or committee of the County Board.
- j. Payment of liability, workers compensation, property, and all other types of county insurance premiums that have been budgeted and approved for payment by the Administration Committee.
- k. Payments on debt service that have been included in an approved annual budget by the County Board.
- l. Lease payments of reoccurring nature, if a current lease contract copy is on file with the County Clerk and if such payments have been authorized for routine payment by the home committee.
- m. Contracted service payments of a reoccurring nature if a current service contract copy is on file with the County Clerk and if such payments have been authorized for routine payment by the home committee.
- n. Computer-related hardware and software, including GIS software, annual maintenance agreements/contracts, if such agreements/contracts have been adequately budgeted for and specifically approved for payment by the Property & Technology Services Committee or other home committee. (see Section 2.0(3))
- o. Invoices for Forestry & Parks Dept operating expenses and Highway Dept operating expenses as noted in Section 1.8(2) and 1.8(3).

Sec. 1.8 PURCHASING

Refer to Internal Control Procedures Manual – Inventory – Sec. 7-1 for policies and procedures.

1. Departments

Department Heads may purchase needed items that are approved in their budget up to \$10,000.00 except technology purchases pursuant to Sec. 2.0(3).

2. County Administrator

Purchases between \$10,000.00 and \$25,000.00 (\$50,000 for Forestry/Parks Dept operating expenses and \$100,000 for Highway Dept operating expenses) require County Administrator approval. Operating expenses do not include equipment.

3. Home Committee/County Board

Any payment over \$25,000.00 (\$50,000 for Forestry/Parks Dept operating expenses and \$100,000 for Highway Dept operating expenses) not listed in Sec. 1.7, or otherwise provided, must be approved by the Home Committee and County Board prior to purchase. The sequence of steps for approval of these types of purchases will be Department Head, County Administrator, Home Committee and County Board.

4. General Procurement Procedure (Non Public Works)

Procurement of equipment, goods or services shall comply with Wis. Stats. §59.52(29), and meet the following requirements:

- a. Goods or services that are under \$10,000 (\$25,000 for Highway Department) may be procured by obtaining at least one verbal quote, preferably three.
- b. Goods or services that are between \$10,000 and \$25,000 (\$100,000 for Highway Department) may be procured by obtaining, at minimum, one written quotation, preferably three, if available. Any procurement where the contract is estimated to exceed \$5,000 requires advertising on the county website and other web-based platforms, like DemandStar, used by the county.
- c. Procurement of goods or services that are over \$25,000 (\$100,000 for Highway Department) shall be procured by a sealed Request for Bids process. Request for Bids shall be posted pursuant to Wis. Stats. §985, and on the county's website. All notices must contain information on the date, time and location of the bid opening. Sealed bids shall be received by the County Clerk until the date and time of the bid opening. The County Clerk shall stamp the date and time each bid is received. The County Clerk shall keep the original sealed bids and retain per the records retention policy.
- d. Following the bid opening, the department head shall review bids for sufficiency and compliance with specifications of the Request for Bid. The department head may work with other staff members to review bids. A summary of the bids is to be prepared by the department head, or designee, for the Home Committee to review. The Home Committee shall then prepare a recommendation to the County Board at the earliest possible time.
- e. All requests for quotes, bids or RFP's shall be in writing and reviewed by Corporation Counsel prior to awarding a contract to vendor to ensure that all specifications are met.
- f. Departments may choose more restrictive procedures, if deemed necessary.

- g. Departments are not to break down a total project in order to circumvent these procedures unless approved by the Administration Committee.
- h. Procurement using State Purchasing Contracts satisfies above requirements except for public works projects.
- i. All quotes that exceed \$25,000 must identify the owners and principal officers of the responding vendor who will be responsible for the project. Departments are responsible for ensuring that the vendor company, owner and principal officers are not barred from Federal contracting. **A hard copy (screen shot) of this verification must be kept for audit purposes.**
- j. The County Administrator has the authority to waive any requirements under Sec 1.8 (4), on a case-by-case basis, when:
 - a. It is impossible or impractical to draw specifications satisfactorily to permit competitive bidding, including the purchase of used equipment, where specifications can vary on each item, making a competitive bid impractical.
 - b. The material, supply, equipment, or service:
 - i. Can be furnished from only one source
 - ii. Constitutes special adaptation for a special purpose
 - iii. Is of a technical or experimental nature
 - iv. Requires creative or individual talents, scientific knowledge, special skills or training, artistic or professional skills
 - v. Can be obtained by a unique or opportune buying condition
 - c. An immediate procurement is necessary in an emergency situation
 - d. After unsuccessful competitive sealed bidding.
 - e. In the County Administrator's discretion, when the administrator reasonably believes that such determination is in the best interests of the county due to a lack of qualified vendors, supply chain issues, or a lack of materials.

At all times when granting an exception, the County Administrator shall comply with all State laws and local ordinances related to purchasing. The County Administrator shall report to the Standing Committee expectations under this policy that have been granted.

5. Public Works Projects Procurement

Public works projects shall comply with Wis. Stats. §66.0901 which requires all public works projects over \$25,000 to be by sealed bid process. Public works projects include any contract for the construction, repair, remodeling or improvement of any public work, building, or furnishing of supplies or material of any kind. This does not include equipment or professional services.

If the estimated cost of any public work is between \$5,000 and \$25,000, a Class 1 notice under Wis. Stats. § 985 shall be inserted into the official newspaper(s). All requests for bids shall have a date, time and location for the bid opening included in the notice.

Sealed bids shall be received by the County Clerk until the date and time of the bid opening. The County Clerk shall stamp the date and time each bid is received. The County Clerk shall keep the original sealed bids and retain per the records retention policy.

6. Procurement of Professional Services /Client Services

Contracted professional services for under \$25,000 shall be exempt from Sec. 1.8(2) as stated above. Responses to County RFP's under \$25,000 only require Department Head Approval. Responses to County RFP's by professional services agencies for services over \$25,000 shall be approved by the County Board except for Highway Department which shall be approved by the County Board for services of \$100,000 or over, and Health & Human Services Department which shall be approved by the County Board for services of \$100,000 or over; Health & Human Services Department shall be exempt from this procedure for client services.

7. County Credit Card

The County shall maintain a credit card program. This program is to provide an efficient, cost-effective method of purchasing and paying for small-dollar as well as high-volume purchases. The County Finance Director shall be the Administrator of the credit card program and shall develop, maintain, monitor and review all policies and procedures relating to the program. The Finance Department will monitor the usage of the credit card program to insure proper authorization, accounting and security in the use of this program.

All purchases made using the credit card program must be in the conformance with all applicable sections of the Oconto County Financial Management Policy. The county credit card may not be used to purchase non-overnight meals. The county credit card may not be used to purchase services from a vendor who would meet the requirements to receive a Form 1099 at year end.

All County credit cards are to be kept in a secured area.

When a charge is made:

- a. Write the account number to be charged on receipt or order confirmation.
- b. Submit receipt or order confirmation to Finance Department as soon as possible. Finance will ask 2 times for detailed receipts. If it is not provided, access to a county credit card could be terminated. If the charge is for an overnight meal, the employee will be responsible to reimburse the county.
- c. Late fees are not acceptable.**

Elan Financial Services will charge interest for each late account. The credit card bill is received on or about the 15th of the month. A copy of the bill will be emailed to you for your records. The email will indicate the date the documentation is due to Finance Department and the date the bill will be paid.

Any use of credit card rewards, points, or promotional offers will be the responsibility of the Finance Dept.

8. Governmental Status/Personal Use

Employees are prohibited from making any purchases for personal use through the County's financial system or any financial instrument governed by the County. Employees are prohibited from using the County's governmental status to avoid paying sales tax on purchases/services for personal use or from using the County's governmental status to obtain reduced/special rates for any purchases /services for personal use.

9. End of Year Purchases

Items purchased must be received by Dec 31st in order to be charged to prior year, regardless of when the order was placed. Items ordered prior to Dec 31st, but received in the following calendar year, must be charged to the new year. If a prepayment is made, prior to delivery of that item(s), the invoice must be charged to a Prepaid Expenditure account.

Sec. 2.0 ADMINISTRATIVE PROCEDURES

1. Administration Committee

The Administration Committee is responsible for reviewing all invoices, after they have been paid, for final approval (except in Sec. 1.7). They are also responsible for monitoring the purchasing habits of various County Departments.

2. Requisition for Office Supplies

Requests for all books, forms, office supplies, and office equipment by all departments of the County shall be made by the Department Head, or designee, from the current office supply vendor or another vendor if economically advantageous to the county. A requisition may be generated only if there are sufficient funds within the departmental budget for the specified purpose.

3. Technology Purchases

All technology services and equipment purchases shall go through the Technology Services Department. The Technology Services Director can approve any budgeted purchase under \$25,000. Any non-budgeted purchase must be approved by Home Committee and Property & Technology Services Committee. Any purchase over \$25,000 is subject to section 1.8(5). This is to ensure that equipment, services, and software purchased is compatible with current equipment and software and in line with the technology trend that the County is trying to establish. This will provide the Technology Services Department an opportunity to research prices and service agreements to give the County the best possible deal. Annual contract and copier lease renewals, if no more than 5% increase in cost from previous lease agreement, shall be approved by Technology Services Director and does not require Committee approval.

4. Emergency Purchases

Emergency purchases involve conditions adversely affecting the health, safety, or welfare of any person or substantial damage to property. If an emergency arises, the Department Head shall contact the Home Committee Chair, or County Administrator, or County Board Chair concerning the need for the purchase and explain the emergency and receive approval. The Home Committee Chair shall, if appropriate, contact the County Administrator and, if appropriate, the County Board Chair to inform them of the emergency and consult with them on a possible decision. Payment of these will be processed through the normal procedure.

5. Contracts/Credit Applications

All contracts/agreements and credit applications shall be reviewed and approved by Corporation Counsel for legal review and insurance purposes. This also includes contract changes and terminations. Once reviewed, except for Highway Department and Health & Human Services, the original shall be forwarded to the County Clerk who shall then be responsible to ensure compliance with this section.

Contracts/agreements over \$25,000 shall be reviewed and approved by the Home Committee and shall be signed by the Home Committee Chair or a designee, and the County Clerk or a designee, except for the Highway Department. If the Contract/agreement involves work on any courthouse complex, jail building and grounds, the Property & Technology Committee shall be contacted and in charge of procuring the service. The original contract and all contract renewals shall be filed with the County Clerk, except for Health & Human Services client contracts.

All vendor contracts over \$25,000, must be approved by the County Board, except for:

- f. Contract renewals that are 5% or less than the current contract price with the same vendor name, except as noted in Section 3 above.
- g. All vendor contracts for Highway
- h. All client contracts for Health & Human Services

6. Fees & Fee Schedules

Departments are to establish fees for goods and services to cover the materials, supplies and labor costs associated for providing a good or service that are not otherwise funded through revenues allocated to department. Fees must follow statutory or regulatory requirements where applicable. Departments are to provide a fee schedule to their home committees for approval no later than the December meeting each year, and post a fee schedule in a publicly accessible location at the department or on the official county website. A copy of the fee schedule should be sent to the Finance Department.

7. Over/Under Payments

Unless otherwise authorized by law, County departments, but also including the Office of District Attorney, may retain overpayment of licenses, fees and any other charges when overpayment is five dollars (\$5) or less, unless such refund is specifically requested in writing within 60 days of the date of the original payment. Underpayment of not more than five dollars (\$5) may be

waived when the administrative cost of collection would exceed the amount of the underpayment. No over/under payments are required when the payer or responsible party cannot be identified.

8. Electronic Distribution of Payroll Paystubs

Refer to Internal Control Procedures Manual – Making Payroll Changes – Sec. 6-5-1 to 6-5-4 for policies and procedures.

The bi-weekly and monthly payroll paystubs for all employees shall be distributed electronically. Paper paystubs may be distributed for special circumstances as approved by the Finance Director. Electronic paystubs shall contain all information required by state and federal regulations, including employee vacation, sick and other applicable leave balances.

9. Accounts Receivable/Bad Debt Expense

Department heads, or their designee, shall be responsible for timely collection of revenue. If, after repeated attempts and notifications, an account is not collected, delinquent accounts should be sent to an approved collection agency, tax intercept, and/or the State Debt Collection (SDC) agency. Documentation of attempts and notifications to collect payment is to be retained by the department. Attempts to collect past due accounts should not extend more than 12 months from the time the product or service is provided, unless prohibited by regulations or if a repayment plan has been established.

If a delinquent account is not appropriate for further collection efforts, the account should be written off and charged as a bad debt expense. All delinquent accounts over \$100 that are written off and charged as a bad debt expense need approval by the County Administrator. All delinquent accounts over \$10,000 that are written off and charged as a bad debt expense need approval by the County Administrator and the Administration Committee.

10. Gifts/Goods, Gift Cards, and/or Gift Certificates

The purchase of gifts/goods, gift cards, and/or gift certificates to be given to **employees** is strictly prohibited, unless written approval is received **in advance** by the County Administrator and Human Resources Director. This includes any purchases/offsite events that are funded by grants/programs. If the purchase of gifts, gift cards and/or gift certificates is approved, then gifts over \$25, and gift cards and/or gift certificates of any value are considered compensation and subject to all applicable payroll taxes and reported on the employee's Form W-2.

The purchase of gifts/goods, gift cards, and/or gift certificates given to **non-employees** in an aggregate amount of \$600 or more per calendar year, must be reported to the IRS on Form 1099-Misc, unless the gifts/goods, gift cards, and/or gift certificates are given as part of a tax exempt program. Departments are required to keep supporting documentation of the tax exemption on file. Departments are required to keep a log of all gifts/goods, gift cards, and/or gift certificates given to all non-employees (including name, date, value of gift) and are responsible for obtaining a Form W-9 for all recipients receiving \$600 or more in a calendar year. Form W-9's are to be sent to the Finance Department by January 10th, along with the listing of recipients and the value of gifts/goods, gift cards, and/or gift certificates received. Gifts/goods,

gift cards, and/or gift certificates given to non-employees must be approved by the Department Head.

Any inventory of gifts/goods, gift cards, and/or gift certificates must be safeguarded and locked in a secure location.

Sec. 2.1 DISPOSAL OF SURPLUS PROPERTY

Refer to Internal Control Procedures Manual – Property & Equipment – Retiring Property & Equipment – Sec. 4-5 for policies and procedures.

1. Departments with general (non-computer) equipment or supplies which have become unsuitable or unnecessary for their needs and which will not be traded in or applied on any purchase, shall notify the Facilities Manager. The Facilities Manager, shall inform other County Departments via the myOconto intranet of the equipment or supplies to determine if they can use those items. If there is no need for “general” equipment or supplies, the information for the “general” equipment shall be given to the Property & Technology Services Committee and disposed of by one of the following methods as determined by the Property & Technology Services Committee.
 - a. Sale of item via internet coordinated by Facilities Manager or via online auction service providers.
 - b. Declared as junk and property disposed of at the direction of the Property & Technology Services Committee.
 - c. The Facilities Manager shall contact local units of government with the information regarding the surplus “general” equipment and disposal process.
 - d. If the items are sold via the internet, the proceeds from the sale shall be paid to the County Treasurer and deposited into accounts as determined by the Administration Committee.
2. Law Enforcement vehicles shall be disposed of according to the Public Safety Committee. Proceeds from any sales shall be accounted for as a revenue in the Sheriff’s Office budget under sale of vehicle account.
3. Highway equipment under \$20,000 shall be disposed of according to the Highway committee per County board rule 2.123(d). Proceeds shall be accounted for as a revenue in the Highway Department budget. Equipment over \$20,000 shall be disposed of per State Statute.
4. Technology equipment, such as computers, printers and phone, which become excess shall be returned to the Technology Services Department for inventory, parts, and/or disposal. The Technology Services Director will determine if the computer-related equipment can be used elsewhere within the County or disposed of via a contracted recycling company.

Any items disposed of using any of the above means shall be reported to the Property & Technology Services Committee at their next meeting.

If the equipment or supplies are transferred from one department to another, it shall be noted in the Technology Services hardware inventory. The Technology Services department shall maintain a listing of all retired and sold equipment.

5. County employees and County Board members shall follow the same procedures as the public in purchasing surplus county property.
6. Forest, Parks & Recreation/Land Information Systems Department equipment or supplies not stored or used at the courthouse shall be disposed of according to the Land & Water Resources committee. Proceeds shall be accounted for as revenue in their appropriate budgets.
7. Solid Waste Department equipment or supplies not stored or used at the courthouse shall be disposed of according to the Land & Water Resources Committee. Proceeds shall be accounted for as revenue in their appropriate budgets

Sec. 2.2 CONFLICT OF INTEREST

No officials (including board members) or personnel of the County may participate in any activities having the potential to undermine impartiality due to a possible clash between the person's self-interest, professional interest and/or public interest. Individuals with or who acquire a personal or financial interest in any activity associated with the County must immediately disclose the interest to Oconto County in writing. Conflicts of Interest statements should be updated annually during employee evaluations.

See Wisconsin Statutes 19.59 and 946.13

Sec. 2.3 VENDOR PROTEST

The term vendor protest shall mean an allegation that there has been a breach, misinterpretation, or improper application of the County Financial Management Policy. Prompt and just settlement of the protest is in the mutual interest of the County and Vendor. Therefore, a structure procedure has been developed to consider these protests.

Step 1: The vendor shall present the complaint orally to the applicable Department Head for resolution.

Step 2: If the protest is not settled at Step 1, the protest shall be presented in writing to the Home Committee with a copy sent to the County Administrator and Corporation Counsel within 10 calendar days after answer to Step 1. The written protest shall include the following:

- a. Name, address, and telephone number of protestor.
- b. Signature of protestor or its representative.
- c. Identification of Financial Management Policy that was breached.
- d. Form of relief being sought.

Step 3: If the protest is not settled at Step 2, the vendor may file a written protest to the County Board of Supervisors within 10 calendar days of answer to Step 2. The County Board of Supervisors will take the protest up, within sixty (60) days, at their next regularly scheduled meeting. The decision of the County Board of Supervisors is final.

Sec. 2.4 UNCLAIMED FUNDS/PROPERTY

All unclaimed funds/property shall follow the process outlined in Statute 59.66 for both the Clerk of Courts and general Public Treasury. The Treasurer shall oversee the process. The Finance Director shall maintain a record of unclaimed funds, until such funds are permanently transferred to the county's general fund or returned to the owner.

Sec. 2.5 ADMINISTRATIVE BUDGET ADJUSTMENTS

Refer to Internal Control Procedures Manual – Budgetary Controls – Sec. 5-1 for policies and procedures.

See Budget Adjustment Request Form (Attachment 2) for additional budget adjustment classifications and approval levels.

1. Department Authority

Every department may reallocate funds between similar activity areas. Budget adjustments between different activity areas (personnel, operations, and capital) require County Administrator, Finance Director, and home committee approval when the amount is \$5,000 or less.

Amounts above \$5,000 require the approval of the Administration committee. In addition to the approvals noted, the Department Head shall submit a written request to the Finance Director for the reallocation, specifying the amount of the transfer and the items involved (Form 201). If the Finance Director determines the request may cause the department to exceed the total appropriation for an activity or which he/she concludes will adversely impact the overall County budget he/she may deny the request. Home Committee shall review determinations of adverse impact. The Department Head may appeal the Finance Director's decision to the Administration Committee.

2. Administration Committee Authority

The Administration Committee may request supplementing the appropriations for a particular office, department, or line item by transfers from the contingency account. Such transfers shall not exceed the amount set up in the contingency account as adopted in the annual budget. Required publication provisions shall apply to all transfers from the contingency account. Nothing in this subsection authorizes the funding of new positions unless those positions have been properly created.

3. County Board Authority

The approval of two-thirds (2/3) of the County Board in attendance is required for all transfers from the contingency fund.

4. Continuing Appropriations

It is the policy of the County to close all accounts and funds at year's end, except for those that may be required by law and/or for sound financial administration. Those departments that have a need for funds appropriated in the current budget year in an account to be carried forward to the next fiscal year must submit a request. Such request will be made using form 204 prescribed by the Finance Department, which will indicate the account, the reason for the carry-over and

the department's home committee approval. The request must be forwarded to the Finance Department for review no later than the last working day in January of the ensuing year. The Finance Department will submit the request to the Administration Committee for approval. Non-lapsing accounts that historically have been carried over from year to year require County Administrator and Finance Director approval only, however department heads should report all carryforward accounts to their Home Committee.

5. Budget Compliance

This section outlines procedures to be used by departments and agencies for maintaining compliance with the county's adopted budget:

- a. The County budget is a formal document adopted annually by the county board of supervisors, which becomes a legal appropriation. As a segment of this document, a department's budget consists of one or more expenditure accounts and those accounts are comprised of one or more detailed line items. Financial reports for all departments and funds are available through the BS&A General Ledger module. Each department is responsible for monitoring and managing their resources to ensure that expenditures do not exceed the legal appropriation for their department.
- b. The process for maintaining budgetary and financial compliance shall be as follows:
 1. Line items – If an individual expense category line item becomes expended more than its adopted budget by 50% or less, or by less than \$150 no adjustment is required unless it would cause the entire account to become over-expended. If the line item is greater than 150% of its budget and can be covered by another line item (or items) within the same account, then the department head shall submit a line item budget transfer request, approved by their Home Committee, to the Finance Department detailing the line items and amounts and an explanation why the particular line item has become over-expended and why the source line item(s) can be used. If additional department revenues have been collected that would offset the expense overage, then no budget adjustment is needed. The Health & Human Services Department is exempt from this section, as the department maintains account compliance by the following Section 1.8(5b2).
 2. Department Account(s) – If an account within a department becomes over-expended, or appears that it will become over-expended, and the department head believes that funds are available in another account within the department to cover the expenditures, then the Department Head shall prepare a budget transfer request detailing the amounts and an explanation why the particular account has become over-expended and why the source account(s) can be used for the transfer. The account transfer request must be approved by the department's Home Committee if over \$10,000. The transfer request is then to be forwarded to the Finance Department (or maintained on file in the Health & Human Services Department for Human Services accounts). If additional department revenues have been collected that would offset the expense overage, then no budget adjustment is needed. If the department only has one account or does not believe funds

are available from other accounts within the department, then the department shall use the process in Sec 1.8 (5b3).

3. **Total Department** – If the total expenditures for a department (or fund, in the case of Health & Human Services and Highway/Co Road & Bridge) exceed or appear they will exceed the legal appropriation for the department as a whole, then the department head must, in consultation with their Home Committee and the County Administrator, submit a report to the Administration Committee detailing the situation and a plan to correct the deficit. If additional department revenues have been collected that would offset the expense overage, then no budget adjustment is needed.
- c. These procedures need not apply to those accounts which are expenditure reimbursed accounts deriving funds entirely from federal, state and local sources, including highway fund cost pool, state and local districts road and bridge accounts.
- d. Non-compliance with the above procedures may result in delays in the processing of payments to vendors and other payees. Any additional or related costs due to delays are the responsibility of the department.

6. Capital Improvement Projects Spending Policy

1. **Budget Approval** - Specific Capital Improvement Projects are approved as part of the annual budget process. Allocations are designated for specific projects based on the approved plan.
2. **Underspending Guidelines** - Departments are prohibited from repurposing funds allocated to underspent item/projects. Any leftover funds remain tied to the original CIP purpose, and will roll back to the original designated fund.
3. **Overspending Guidelines** – Any item/project that comes in over the approved amount must go through home committee, Administration committee, and County board. If this is not done, the department/office must cover the overage within their approved budget.
4. **Additional Requests**
 - **Procedure for New Requests** - Departments must submit any new funding requests, regardless of amount, to their home committee. Following committee approval, the request will be brought to the Administration Committee, and then to the county board for final authorization.

Sec. 3.0 FUND BALANCE POLICY

NON-SPENDABLE FUND BALANCE

The amount of fund balance that cannot be spent because it is either not in spendable form or there is a legal or contractual requirement for the funds to remain intact.

1. At year end, the Finance Director will record the portion of fund balance that is not in spendable form or required to remain intact.

RESTRICTED FUND BALANCE

The amount of fund balance that is constrained for specific purposes by external parties, state statutes, grant requirements, or other enabling legislation.

1. At year end, the Finance Director will record the portion of fund balance that is restricted. A subsidiary ledger will be maintained as to the type and purpose of the restricted funds.

COMMITTED FUND BALANCE

The amount of fund balance that is constrained for specific purposes by action of the County Board. These constraints can only be removed or changed by the County Board using the same action that was used to create them.

1. Any specific purpose identified to be committed by the County Board will be set forth by County Board resolution stipulating the purpose and the amount of fund balance to be committed.
2. Committed fund balances approved in prior years, will be carried forward until changed by a subsequent resolution or until the funds identified for the specific purpose have been expended.

ASSIGNED FUND BALANCE

The amount of fund balance that is constrained for specific purposes by action of the Administration Committee and/or county management. By practice, the County Administrator and Finance Director recommend assigned fund balances to the Administration Committee for their approval.

1. An assigned fund balance is to be maintained at a minimum of \$2,500,000 to provide an adequate reserve for unforeseen costs.
2. In addition, at year end, the Finance Director will record the portion of fund balance that is assigned for other specific purposes. A subsidiary ledger will be maintained as to the department and purpose of the assigned funds.

UNASSIGNED FUND BALANCE

The amount of fund balance that is available for any purpose and has not been assigned to other funds or fund classifications (restricted, committed, assigned). The County will maintain unassigned fund balances to provide necessary working capital to avoid cash flow interruptions and/or short-term borrowing to fund daily operations. These fund balance reserves are used to generate interest income and to assist in maintaining an investment grade bond rating.

1. The general fund designated, unassigned (working capital) balance is to be maintained at a minimum of \$5,000,000 to provide an adequate cash flow.
2. In addition, the Finance Director will record an unassigned fund balance for the amount budgeted in the subsequent year.

HIGHWAY FUND

The following classifications are Unrestricted Retained Earnings for financial statement reporting. An Assigned classification is designated for internal reporting and record-keeping purposes.

1. The internal service (Highway) fund Retained Earnings-Assigned shall be maintained at a minimum of one months (8.3%) equivalent of the fund's annual operating expenses (prior year audited), to provide an adequate cash flow for working capital.
2. The internal service (Highway) fund Retained Earnings-Assigned shall maintain an amount equal to the prior year's depreciation charge (as reported in the Highway closing Exhibit A Schedule 8). This reserve is available to fund capital asset purchases in the subsequent years.
3. The internal service (Highway) fund Retained Earnings-Assigned shall maintain an Inventory Reserve equal to the amount of net inventory assets at end of year.
4. In addition, the Finance Director will record an Assigned fund balance for the amount budgeted in the subsequent year.

Sec 4.0 TRAVEL, EXPENSE AND OTHER REIMBURSEMENT POLICIES

See Section 1.9 (8) for County Credit Card policy/procedure. No non-overnight meals shall be charged to County credit cards. Employees will pay for non-overnight meals and submit a reimbursement form to the Finance Department.

Sec 4.1 ELIGIBILITY

Members of the County Board, County Elected Officials and their deputies, members of Committees, Boards and Commissions, Department Heads and such other employees or other authorized persons as are expressly authorized by their respective department heads and governing committee shall be entitled to reimbursement for travel expenses and other expenses as provided herein. This section is subject to the terms of any labor agreement entered into by the County.

Individuals traveling on official County business may require a reasonable accommodation, as required by Federal Americans with Disabilities Act (ADA) and/or Section 504 of the Rehabilitation Act of 1972. Reasonable accommodations could take various forms such as payment of portage costs or allowing a personal attendant to accompany the individual while on travel status.

Sec 4.2 TRAVEL – VEHICLE TRANSPORTATION

All employees traveling on county business are expected to exercise reasonable judgement when incurring travel costs, using the most direct and cost-effective means possible. Although not every scenario can be addressed in this policy, reason and logic should be applied when determining reimbursable mileage.

1. Calculation

Mileage for attendance at conventions, conferences, seminars, or other authorized business travel shall be calculated using the distance from the person's home to the business location or the distance from the person's permanent work site to the business location, whichever distance is less. These same rules apply to eligible persons "working from home" due to illness, quarantine, etc. Reimbursement shall be calculated using the distance from home or the person's usual worksite, whichever is less.

No mileage will be allowed for travel between an employee's home and work site. Therefore, if an employee is working from home or if an employee begins and/or ends their work day from home, all miles driven that day must be reduced by the number of miles of their commute between their home and official work site. If a client is being transported for official business during the commute, those specific miles while the client is in the vehicle will be reimbursable.

2. County-Owned Vehicles/Reimbursement Rates

Employees traveling for official business are required to use a county-owned vehicle if one is available, except in situations that would involve an excessive loss of time/cost or an increase in OT costs, emergencies, inclement weather events, or surveillance. Reasons for such exemptions must be noted on the reimbursement form (Form 213 or similar form) and approved by the Department Head. Employees shall be reimbursed for business mileage at the IRS rate, if a county-owned vehicle is not available or for one of the above mentioned exemptions.

An employee choosing not to use a county-owned vehicle when available, which results in a measurable increase of time or costs, will be denied reimbursement for mileage.

County-owned vehicles should not be used for personal use. However, if a county-owned vehicle is used for personal mileage, its use must be reported and paid for at the discounted rate of 15 cents below the IRS rate.

As a general rule, employees are not allowed to take county-owned vehicles home, except in situations where vehicles are "assigned" to a specific employee or a specific department (ex, Highway, Emergency Mgmt, LIS, etc.) or for unique/unusual circumstances where taking the vehicle home is the most logical and cost-effective decision. In these situations, employees are to complete Form 221 and submit it to the Finance Department. Per IRS regulations, these trips are considered a taxable fringe benefit and will be taxed accordingly.

Vehicles can be reserved using the fillable reservation form and keys may be picked up at the Health & Human Services office. If a vehicle reservation is made and not used or cancelled at the last minute, employees who used their personal vehicle on this day(s) should note this on their reimbursement form along with verification in order to claim reimbursement at the IRS rate.

Department heads should establish priority use guidelines in order to maximize county-owned vehicle use.

3. Vehicle Sharing

In the event more than one eligible person is traveling to the same destination, such persons shall, whenever reasonably possible, share a vehicle, or vehicles to reduce travel expense. In

such case, mileage shall be paid to the eligible person actually providing the vehicle transportation. In the event one or more persons claim mileage in violation of this vehicle-sharing policy, for any type of personal reason, no reimbursement will be allowed.

4. Call-Out Mileage

Department Heads and employees (excluding County Board members and others as specified in employment contracts) otherwise eligible for reimbursement of mileage shall not be entitled to payment for travel between their home and their place of employment for normal, daily work, overtime work, attendance at County Board meetings, Committee, Board and Commission meetings. Persons who are eligible for after-hours call-out pay, shall be eligible for reimbursement of mileage between their home and work site when **called in** outside of their normal working hours. Employees should note these miles separately on their reimbursement form as “call-out miles”, as such payment may be considered a taxable fringe benefit under IRS guidelines. Call-out miles will be reimbursed at the IRS rate.

5. Other Reimbursement

Eligible persons shall receive full reimbursement of parking charges and/or tolls upon presentation of original receipts or actual cost expended for meters. No reimbursement will be made for traffic citations or parking tickets or fines.

Any other employee reimbursement for extraordinary or unusual circumstances will be considered on a case-by-case basis. Approval by the County Administrator and Home Committee is required.

6. Reimbursement Procedure

All mileage reimbursement requests must be submitted on Form 213 (or similar form), detailing starting address, ending address, purpose for trip, and number of miles. Each trip should be listed separately. The reduction of commuting miles (as per Section 4.2(1)) should also be noted.

The County Administrator has the authority to approve/deny any other mileage reimbursement situations, on a case-by-case basis, not specifically addressed in this policy.

Sec. 4.3 TRAVEL – PUBLIC TRANSPORTATION

1. Reimbursement for commercial air travel shall generally be limited to the least costly coach fare that uses a regularly scheduled commercial carrier.
2. A rental vehicle may be used in situations where it is the most cost-effective means of transportation or when the efficient conduct of County business precludes the use of other means of transportation.

3. Reasonable and necessary charges for taxi and airline limousines, including tips, are reimbursable when other modes of travel are not available or practical.

Sec. 4.4 LODGING

1. Eligible persons are expected to seek standard lodging accommodations that are comfortable, convenient, and safe; meet the business needs and offer good value. Reimbursement is limited to the rates established by the lodging establishments associated with the event or if no established rate, a reasonable rate as allowed by the respective home committee. When making reservations, the governmental rate must be requested.
2. Room reservations must be made in advance, using a County purchase order, department credit card or the employee may use their own credit card. The purchase order is available from the Finance Department. It indicates to the lodging facility that the County is exempt from state and local room taxes. The purchase order also provides the information that the establishment needs for direct billing to the County for room costs. Any cancellation fees as part of the lodging establishment official policy will be paid by the county. The Wisconsin Sales/Use Tax Exemption Certificate (Form 217) is available on the Intranet and should be provided to all lodging establishments when making lodging reservations.
3. No additional room charges will be allowed.
4. Employees are prohibited from using the County's governmental status in order to obtain a reduced lodging rate/state rate for personal use or to avoid paying sales tax on purchases/services for personal use.
5. Reimbursement for lodging within 50 miles of Oconto County Courthouse is not permitted unless specially authorized in advance by home committee or County Board action.

Sec. 4.5 MEALS

See Section 1.9 (8) for County Credit Card policy/procedure. No non-overnight meals shall be charged to the County credit cards. Employees will pay for non-overnight meals and submit a reimbursement form to the Finance Department.

1. Eligible persons shall be reimbursed for the cost of meals, including tax, credit card fees, and tip of not to exceed 20% based on cost of the meal when the eligible person is on County business-related activities outside of Oconto County.
2. Eligible persons shall be reimbursed for the cost of meals, including tips and credit card fees at the following rates:
 - a. Maximum of \$40 per day for two or less meals
 - b. Maximum of \$50 per day for three meals (breakfast, lunch, and dinner only)
 - c. Maximum of \$60 per day for out of state meals (see Sec 4,6 (1) also)

Detailed receipts are required for all meals. Credit card receipts that do not provide an itemized detail of purchases will not be accepted.

3. Eligible persons shall not be reimbursed for the cost of meals when the eligible person is on County Business-related activities in Oconto County, except in the following circumstances:
 - a. when the business activity involves conferences/sessions with outside agencies, such as other governmental units, in which case reimbursement for meals shall be pre-approved by the appropriate Department Head and/or Governing Committee/Board,
 - b. County Board members attending regional or district meetings of local, state, or federal officials having similar responsibilities or duties.
 - c. Meals provided to employees by departments for occasional in-house, department wide training purposes are allowed, if budgeted and cost effective, as opposed to outside training. Prior approval is required from the County Administrator and/or Human Resources Director. A request must be sent with the reason for the training, and which staff will be attending
4. Eligible persons shall not be reimbursed for cost of meals included in the cost of registration for any conference, seminar, training sessions or meeting unless specifically authorized by the Administration Committee.
5. Expenditures for alcoholic beverages are not reimbursable.
6. Per IRS regulations, reimbursements for meals not overnight are considered a fringe benefit and may be taxable to the employee.

Sec. 4.6 CONVENTIONS, CONFERENCE, SEMINARS AND TRAINING

1. Registration fees and tuition are reimbursable with evidence of payment (receipt). Department Heads and staff may attend those conventions; conference, seminars, and training that are appropriate and approved by the Department Head if budgeted. Home Committee approval is needed for unbudgeted training and training of \$10,000 or over. All out-of-state training must be approved by the County Administrator and the Home Committee.
2. Conference/Seminar/Convention/Training is defined as an overnight event that per the agenda for that event states it is Conference/Seminar/Convention/Training. County Board members shall obtain prior authorization from the respective committees and attend these events in order to be eligible for a meeting per diem.

Sec. 4.7 COMPENSATION

1. Per diem compensation and salary will be established by the County Board at the annual meeting in odd numbered years.
2. Standing Committee and Board Members shall be paid per diem for actual meeting days attended with a maximum of two paid meetings for any given day. Standing meetings held within an hour before the County Board meeting are not eligible for a per diem. In the event any meeting of the Board of Adjustment exceeds five (5) hours, members in attendance shall be entitled

to 2.0 per diem for that meeting. For attending meetings more than 150 miles from the County seat, which require leaving the day before, committee and board members shall be paid the non-standing committee per diem for the day traveling to the meeting and for the day returning from the meeting unless the return trip occurs on the same day as the meeting in which case the member shall be paid only one per diem. For attending meetings less than 150 miles from the County seat, Committee and Board Members shall not be paid per diem for the day traveling to the meeting and for the day returning from the meeting unless travel day occurs on the same day as the meeting in which case the member shall be paid only one per diem.

3. Standing Committee and Board Members are allowed meetings in excess of the limits set forth in Sec. 59.13(2) (b), Wis. Stats., and the compensation for such meetings except for meetings of Highway Committee, shall be as is established in Section 4.7(4).
4. The Highway Committee when acting in performance of their duties as Highway Committee members shall be paid per diem in excess of the amount set forth in Sec. 83.015, Wis. Stats., and shall be paid the same amount as is paid members of other standing committees and boards of the Oconto County Board of Supervisors, provided that such annual compensation shall not exceed \$5,000.
5. Attendance by Board and Standing Committee members at seminars or conferences for which a per diem may be paid shall be limited as follows: County Board Supervisors may attend a maximum of 3 (three) Seminars/Conference per year in addition to the WCA Conferences/District Meetings. County Board Supervisors may attend additional seminars or conferences when funded and budgeted by a county department, and directly related to the standing committee on which the supervisor serves. The standing committee shall approve the supervisor's attendance.
6. County Board members shall be paid a non-standing committee meeting per diem for attending the tour conducted by the County Clerk for newly elected or appointed County Board Members.
7. With the exception of the Chair and Vice-Chair, County Board Members shall be paid ½ of the non-standing per diem for attending a standing Committee meeting that they are not a member of and have authorization from a Committee to attend on behalf of that committee,

Sec. 4.8 PAYMENT OF COMPENSATION AND REIMBURSEMENTS

1. Board, Committee and Commission members shall file their monthly claims in accordance with Rules of Board 2.120(7).
2. All other employees shall file their expense claims within 60 days of the end of the month the claim was incurred. Claims, with required documentation attached, must be prepared on the forms approved by the Finance Department. All claims must be approved by the Department Head prior to submitting to the Finance Department for processing.
3. BYOD-Cellphone reimbursement rates are established as follows: \$10 for a basic phone and \$35 for a smartphone. To receive reimbursement, the BYOD form must be completed and submitted with the first reimbursement request each year. The County Administrator, Human

Resource Director, and Finance Director will make the final decision on which positions are eligible for reimbursement. Employees are entitled to only one reimbursement. If an employee is assigned a county phone or another phone financed by the county, the BYOD program will not apply.

4. Claims will be processed monthly and payment made on or about the 20th of each month.
5. Use of personal funds (cash, checks, credit cards) for the purchase/payment of County related items/services is discouraged except for de minimis purchases (under \$25) and work related travel costs (lodging, meals, parking, tolls).
6. Employees will be subject to taxation on any significant benefit, such as a ticket or event exceeding \$50 in value, even if it is program/grant funded.

Sec. 4.9 CONFLICTS

In the event the terms of this policy conflict with the terms of any ordinance or resolution adopted by the Board prior to the adoption of this policy, the terms of this policy shall control the outcome of any such conflict.

Sec. 5.0 CAPITAL ASSET MANAGEMENT POLICY

1. **General:** With the implementation of Governmental Accounting Standards Board (GASB) Pronouncement #34, Oconto County is required to report all capital assets in its Government Wide Financial Statements. The recording of these capital assets is guided by this Capital Asset Management Policy. The essence of such a policy is the establishment of a capitalization (cost) threshold that will determine if an item is to be recorded as a capital asset.
2. **Definition:** Oconto County defines a capital asset as a tangible item which has an estimated useful life of at least two years following the date of acquisition and has a significant value (capitalization threshold).

3. Asset Categories and Thresholds

<u>CATEGORY</u>	<u>THRESHOLD*</u>
Land	ALL
Buildings	\$100,000
Building Improvements	\$ 50,000
Improvements Other Than Buildings	\$ 25,000
Machinery & Equipment	\$ 5,000
Motor Vehicles	\$ 5,000
Other Assets	\$ 5,000
Infrastructure	\$250,000

*except where federal/state regulations require a different amount

4. **Application:** The above definition applies to an *Individual item*. When similar items of an asset group that are individually less than the capitalization threshold but when added together exceed the capitalization threshold, that group may be capitalized.
5. **Valuation and Depreciation:** Assets are valued at cost or estimated cost when original cost is not determinable. The straight-line depreciation method is used, unless an alternative method is required for a federal/state program. Depreciation is computed based on an Asset Service Life Expectancy Table compiled by the County Finance Department. Land is not depreciated. A 15% salvage value may be used to arrive at an asset's depreciable value if applicable, except that buildings, building improvements, and improvements other than buildings (land improvements) get fully depreciated.
6. **Responsibility:** The Finance Department is responsible for developing and implementing the procedures for recurring and capitalization of the County's capital assets and for maintaining the Capital Asset Management System.

Sec 5.1 REVENUE RECOGNITION

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period.

The County considers all grant revenues to be available if they are collected within 180 days of the end of the current fiscal period. The County considers all other revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Sec 5.2 LEASE AND SBITA (Subscription-Based Information Technology Arrangements) REPORTING

Guidance for GASB 87 Leases and GASB 96 SBITA's require tracking and reporting for contracts that convey control to use another party's nonfinancial asset or IT software, as specified in the contract, for a period of time in an exchange or exchange-like transaction. The Finance department is responsible for tracking and reporting these contracts.

All departments must submit a copy of all contracts to the Finance department for determination of GASB 87 and GASB 96 compliance.

Sec. 6.0 FIDUCIARY (CUSTODIAL) ACCOUNTS

Fiduciary activity occurs when a governmental entity controls plan assets and has a fiduciary relationship with the plan beneficiary. Oconto County has identified several custodial accounts that meet this definition. Fiduciary (custodial) funds are maintained at the department head level

and must be used in accordance with the specific plan benefits. Fiduciary accounts must follow all GAAP principals and be in accordance with GASB 84.

All fiduciary accounts must be reported to the Finance Director, who will track the activity for audit purposes.

All fiduciary (custodial) funds collected at the department level must be brought to the Treasurer's office, along with a completed deposit ticket (if necessary), for deposit into the proper custodial fund.

Sec. 7.0 CASH AND CASH MANAGEMENT

Refer to Internal Control Procedures Manual – Revenue & Cash Receipts – Sec. 2 for policies and procedures.

1. Purpose

Cash, which includes negotiable items (checks, money orders, certified checks and any other similar instrument), is the County's most sensitive asset and as such, proper cash management requires solid internal controls and strict adherence to cash management and deposit policies. This section defines policies and procedures related to cash, cash handling and cash management.

2. Cash Collections at Various Sites

For cash collected at the various sites within the County, including departments within the courthouse complex and off-site collection points, the following procedures are to be followed:

- a. Cash collections received should be receipted daily using pre-numbered receipts or an electronic receipting system.
- b. Cash should be immediately secured in a lockable cash drawer, cash box, safe or other secure receptacle.
- c. Cash in an office, other than a "petty cash" fund, is to be deposited with the County Treasurer on a daily basis or an authorized financial institution on a weekly basis, or more often if accumulated cash exceeds \$100.
- d. The prompt deposit of collections with the County Treasurer helps ensure the safety of cash, eliminates idle cash balances, allows for expedited cash flow and provides interest earnings.

3. Petty Cash Funds

Petty cash funds are provided to enable departments to make cash conveniently available for making change at the counter and/or for very minor purchases or reimbursements. The establishment and use of petty cash funds by departments is intended to be very limited. (See Attachment 1 for a listing of approved petty cash funds).

- a. A written request for the establishment of a petty cash fund or to increase the amount of a petty cash fund, must be submitted by the Department Head, approved by the department's Home Committee and forwarded to the Finance Department for approval by the Administration Committee.
- b. The amount of a petty cash fund should be such that replenishment of the fund, if and when needed, should be limited to what is needed for short period of time (one to three months).

- c. One member of the department should be designated as the petty cash custodian. Any transactions from the petty cash fund should be handled through this custodian.
- d. Any disbursement from a petty cash fund, other than making change, must be supported with a receipt or a pre-numbered petty cash withdrawal slip which indicates the date, amount and purpose of the transaction.
- e. The replenishment of the fund should be made by submitting an accounts payable voucher with the petty cash receipts/withdrawal slips attached supporting the requested reimbursement amount. The voucher should be made payable to Petty Cash, with the specific department listed in the description.
- f. Any petty cash fund which is determined to no longer be needed should be promptly returned to the County Treasurer and notification given to the Finance Director.
- g. Petty cash funds are subject to periodic, unannounced verification by the Finance Department.
- h. Loans and/or advances to employees are prohibited.
- i. Cashing checks for anyone is prohibited.
- j. No other cash funds are allowed, except approved petty cash funds.

4. Banking Accounts

All banking accounts must be authorized by the Administration Committee. The bank accounts shall be recorded on the County's general ledger and are subject to appropriate procedures for internal controls including performance of monthly reconciliations.

All banking accounts must be established by the Treasurer's office. Only the Treasurer's office is authorized to withdraw cash from any county banking account. The only exception are the following approved fiduciary/custodial accounts held by departments: Clerk of Courts account, Inmate Trust account, HHS Representative Payee account(s), and Jail Canteen account.

- a. If a separate banking account is needed to be established, a department must request approval from their home committee and forward the request to the Finance Department which in turn will forward it to the Administration Committee.
- b. One employee of the department will be designated as the bank account custodian. That person is responsible (either through performance or delegation) for maintaining a record of transactions, deposits, performing monthly bank reconciliations and safeguarding any check stock.
- c. The monthly bank statements are to be sent directly by the banking institution to the Finance Department, which will make a copy of the statement and forward the original statement and any enclosures to the department.
- d. Reconciliations of the bank statement are to occur monthly by the department. A copy of the reconciliation shall be forwarded to the Finance Department. Failure to perform and forward monthly reconciliations on a timely basis may result in a recommendation by the Finance Department to terminate the account.

Sec. 8.0 COUNTY LIBRARY TAX EXEMPTION

The following provides a process and procedure for a municipality which may file an application for exemption from the County library tax levy. It also indicates the County's actions regarding an application for exemption.

LIBRARIES Wis. Stats. 43.64 (County Tax):

Upon written application to the County Board, a municipality shall be exempt from the library tax if the district levies a tax for public library service and appropriates and expends for a library fund during the year for which the County Library Tax is made, a sum at least equal to an amount calculated in accordance with state statute.

To verify compliance with the statutes requiring that the municipality levies, appropriates and expends the required amount calculated, the municipality must furnish all of the following to the Office of the County Clerk by September 1 of each year.

1. A written application to the County Board of the County requesting exemption and signed by a municipal official; and
2. A copy of the municipality's budget showing the Library Service tax levy when the budget is adopted; or
3. A copy of documentation showing the subsequent payment of that amount to the library in the next year.

If a municipality does not maintain a public library that is located within its borders, then documentation which indicates an agreement for maintenance with a Joint Library Board with another municipality (65 Atty. Gen. 182) must be approved by the county board and on file with the County Clerk.

The Application will be approved if it meets all the conditions in Sec. 43.64(2), Wis. Stats.

An application For Exemption must be submitted annually by the municipality. It is not the responsibility of the County to initiate any application.

Sec. 9.0 COUNTY DISASTER RELIEF AID TO LOCAL MUNICIPALITIES POLICY

In the event of a widespread disaster, Oconto County would consider providing financial assistance to municipalities for damage clean-up efforts.

Eligibility would be based on the following criteria:

1. Disaster affects a widespread area.
2. County Emergency Operations Center (EOC) was activated due to the disaster.
3. County issued a Declaration of Emergency.
4. State issues a Declaration of Emergency.

Financial assistance may be in a form of a grant or loan.

County Administration Committee is responsible to review any request and provide a recommendation to the full County Board.

Petty Cash

01/15/2026

Department			
County Clerk	300		
Clerk of Courts	200		
Circuit Court	100		
Land Conservation	100		
Land/Water Resources	400		
Register of Deeds	200		
Sheriff	100		
Treasurer	1,000		
		100-00-10110-	
	\$2,400	10110	
		213-50-10110-	
HHS	100	10110	
		213-50-10110-	
New View Industries	100	14005	
		213-50-10110-	
NVI Summer Program	900	14005	(May thru Sept only)
	\$1,100		
Canteen (huber laundry)	\$10	207-44-10110-	
		10110	
		702-70-10110-	
Highway	\$100	10110	

Attachment 2

BUDGET ADJUSTMENT REQUEST FORM
(attach all written documentation)

Highest

CATEGORY		Approval Level
1	Reallocation from one account/line item to another between similar activity areas (personnel, operations, capital/outlay)	1
2	Reallocation due to a technical correction or accounting purposes ex. Correcting a mistake or oversight, reallocation due to new or additional line items or accounts, increased clarification or transparency	2
3	Change in expenses with offsetting change in department revenue ex. Increase/decrease in grant or state aid funding	3
4	Reallocation from one account/line item to another between different activity areas (personnel, operations, capital/outlay)	4
5	Any allocation from a department's fund balance	5
6	Carryover accounts or transfer of funds from one budgeted year to the next	5
7	Reallocation between two or more departments	5
8	Transfer from one fund to another or transfer from Contingency fund ex. Transfer from County Sales Tax, ARPA, etc.	6
9	Any allocation from the General Fund Balance	6
1	Any other action/resolution from the County	6
0	Board	

Notes/Justification

Approval Levels

- 1 Dept Head
- 2 Finance Director
- 3 Home Committee
- 4 County Administrator
- 5 Admin Committee
- County
- 6 Board



OCONTO COUNTY
REQUEST FOR ACCOUNT CARRY-OVER | Form 204

TO: OCONTO COUNTY FINANCE COMMITTEE

DATE: _____

FROM DEPARTMENT: _____

ACCOUNT NAME	ACCOUNT NUMBER	\$/NOT TO EXCEED	REASON

SUBMITTED BY (DEPARTMENT HEAD): _____

HOME COMMITTEE APPROVED DATE: _____

RECEIVED BY FINANCE DEPARTMENT: _____

FINANCE COMMITTEE: APPROVED _____ NOT APPROVED _____

NOTE: SUBMIT THIS REQUEST FORM TO THE FINANCE DEPARTMENT BEFORE JANUARY 31

AGREEMENT BETWEEN

OCONTO COUNTY ECONOMIC DEVELOPMENT CORPORATION DBA "TEDCOR" AND OCONTO COUNTY FOR ECONOMIC DEVELOPMENT AND TOURISM PROMOTION SERVICES

This Agreement is made this ____ day of _____, 2026, effective during the 12-month period from January 1, 2026 through December 31, 2026, by and between Oconto County, Wisconsin, hereinafter called "County", and the Oconto County Economic Development Corporation, d/b/a TEDCOR, hereinafter called "TEDCOR".

1. A. General Goals.

TEDCOR shall use its capabilities to promote and enhance economic development and employment opportunities in the service area of the County in accordance with the mission and goals established by TEDCOR's Board of Directors. TEDCOR shall use its resources to jointly market the facilities and capabilities within the jurisdiction of the County to new and existing businesses with the goal of increasing County revenues and general employment opportunities for Oconto County and its residents. TEDCOR shall also use its capabilities to promote all aspects of tourism within Oconto County.

B. Economic Development & Tourism Components.

(1)(a) TEDCOR shall serve as a general economic development research and reference service for the County, and in this capacity shall perform such functions to grow the tax base of Oconto County.

(1)(b) TEDCOR shall serve as a general tourism promotion service provider for the County, and in this capacity shall perform such functions to market and grow tourism within Oconto County.

(2) TEDCOR shall, upon request, consult with and assist the County at reasonable times and in a reasonable manner to provide services in the development and execution of programs aimed at enhancing economic development and promoting tourism within Oconto County.

(3) TEDCOR shall maintain and enhance working relations with the business community in the County to assist with business start-up and expansion needs, technical assistance, access to consulting services, and identification of financing resources including aid and assistance to at-risk businesses.

(4) TEDCOR shall provide monthly activity reports and annual reports. The activity reports will be provided to the Oconto County Board of Supervisors. Updates as needed to appropriate County staff regarding economic development and tourism promotion activities will be provided along with follow up actionable items.

(5) TEDCOR shall hold two (2) positions on its Board of Directors for representatives from the County.

2. Performance by County.

For the services rendered by TEDCOR, for calendar year 2026, the County will provide annual payments in the amount of Three Hundred Twenty-five Thousand Six Hundred Eighty-One Dollars (\$325,681) for economic development and tourism promotion. Funds will be disbursed in four quarterly payments for calendar year 2026.

3. Term.

This Agreement shall commence January 1, 2026 and end on December 31, 2026.

4. Assignment

This Agreement may not be assigned by either party.

5. Breach

In the event of either party's material breach of the terms or conditions of this Agreement, the non-breaching party reserves the right to withhold payments or services until corrective action has been taken or completed. However, the party shall not exercise this right until they have given written notice of such material breach to the breaching party and ten days have passed since the receipt of such notice. This option is in addition to and not in lieu of the parties' right to terminate this Agreement or any other right that State law offers for breach of contract.

If either party shall materially breach any of the covenants undertaken herein or any of the duties imposed upon it by this Agreement, such material breach shall entitle the other party to terminate this Agreement, provided that the party desiring to terminate for such cause shall give the offending party at least twenty days' written notice, specifying the particulars wherein it is claimed that there has been a violation hereof, and if at the end of such time the party notified has not removed the cause of complaint, or remedied the purported violation, then the termination of this Agreement shall be deemed complete.

6. Non-Discrimination.

TEDCOR shall conduct its business in a manner which assures fair, equal, and nondiscriminatory treatment of all persons without respect to race, creed, or national origin, and in particular:

TEDCOR shall maintain open hiring and employment practices, and will welcome applications for employment in all positions from qualified individuals who are members of minorities protected by federal equal opportunity/affirmative action requirements; and,

TEDCOR shall comply with all requirements of applicable federal, state, and local laws or regulations issued pursuant thereto, relating to the establishment of non-discriminatory requirements in hiring and employment practices and assuring the service of all persons without discrimination as to any person's race, color, religion, sex, Vietnam era veterans' status, disabled veteran condition, physical or mental handicap, or national origin.

7. Hold Harmless and Indemnification.

TEDCOR shall protect, defend, save harmless, and indemnify County, its officers, agents, and employees from and against any and all claims, damages, losses, and expenses, including reasonable attorney's fees, occurring, arising, or resulting from supplying work, services, materials, or supplies in connection with the performance of this Agreement.

OCONTO COUNTY BOARD
OF SUPERVISORS

OCONTO COUNTY ECONOMIC DEVELOPMENT
CORPORATION, d/b/a TEDCOR

AL SLEETER COUNTY BOARD CHAIR

DAVID HONISH, PRESIDENT

KIM PYTLESKI, COUNTY CLERK

JAYME SELLEN, EXECUTIVE DIRECTOR