

**(Draft Proceedings, not approved by Board)**  
**PROCEEDINGS – JANUARY 23, 2025**  
**OCONTO COUNTY BOARD OF SUPERVISORS MEETING**

**1. Call to Order and Roll Call**

County Board Chair, Al Sleeter, called the meeting to order at 9:00 a.m. the County Board Room #3041, located at the Oconto County Courthouse, 301 Washington St., Oconto, WI by stating “This is an open meeting of the Oconto County Board of Supervisors. Notice of this meeting was given to the public at least 24 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.” County Clerk, Kim Pytleski, recorded the attendance, with 27 members present: Supervisors Barkhaus, Bartels, Behrend, Beyer, Bitters, Christianson, Cole, Dhuey, Gooding, Heise, Kaczrowski, Kobylarczyk, Kroll, Lavarda, Matravers, Meier, Parmentier, Pillsbury, Ragen, Schindel, Schneider, Schreiber, Sleeter, Winkler, Wittkopf, Wolf, VanZeeland; 4 absent: Holman, Ondik, Scanlan, Willems.

**2. Pledge of Allegiance**

**3. Invocation** was given by Supervisor Wolf.

**4. Statement of Oconto County Mission and Vision**

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

**5. Presentation of Awards and Recognition**

The board presented a certificate of appreciation to Carla Reuchel on 18 years of outstanding service to Oconto County! A round of applause followed statements by Scott Shackelford, Health & Human Services Director; Alan Sleeter, County Board Chair, Tom Bitter, HHS Board Chair, and Reuchel.

**6. Presentation of Communications and Petition**

There were communications:

- Thank you note from Toys for Tots Oconto County to the county thanking them for their dedication to Toys for Tots; treated as information.
- A note from State Senator Eric Wimberger to the Oconto County Veterans with an extra newspaper clipping of the Veterans picture taken at the November board meeting; referred to County Veteran Service Office.
- A message from the Finance Department that electronic paycheck stubs sent to users personal emails did not go through. Technology Services is resolving the issue. If you need a copy of your pay stub, please contact the Finance Department.
- Memo announcing County Board pictures scheduled for February 23, 2025.
- The board viewed sections of a Winnebago County Board meeting recorded using Civic Plus.

**7. Consent Agenda**

**7.1. Removal of Items from Consent Agenda**

Request by Clerk Pytleski to remove Item #7.2.13 from the consent agenda.

**7.2. Approval of Consent Agenda**

7.2.1.A2025-01-01 – Zoning Change - Town of Maple Valley (Tank) – L&W Resources Com.

7.2.2.A2025-01-02 – Zoning Change – Town of Underhill (Winkler) – L&W Resources Com.

7.2.3.R2025-01-02 Oconto County Endorsement of BrightSpeed's Wisconsin Public Service Commission's Broadband Equity, Access, & Development (BEAD) Program Application – Admin. Com.

7.2.4.R2025-01-03 Oconto County Endorsement of Bug Tussel Wireless, LLC's Wisconsin Public Service Commission's Broadband Equity, Access, & Development (BEAD) Program Application – Admin Com.

7.2.5.R2025-01-04 Oconto County Endorsement of Charter Communications' Wisconsin Public Service Commission's Broadband Equity, Access, & Development (BEAD) Program Application – Admin. Com.

7.2.6.R2025-01-05 Oconto County Endorsement of Nsight Teleservices' Wisconsin Public Service Commission's Broadband Equity, Access, & Development (BEAD) Program Application – Admin. Com.

7.2.7.R2025-01-06 Oconto County Endorsement of Wisconsin Bell, LLC, dba AT&T's Wisconsin Public Service Commission's Broadband Equity, Access, & Development (BEAD) Program Application – Admin. Com.

7.2.8.R2025-01-07 Approval of PRT Seedling Management Contract – L&W Resources Com.

7.2.9.R2025-01-08 Recreational Boating Facilities Grant Application for North Bay Shore – L&W Resources Com.

7.2.10. R2025-01-09 Sport Fish Restoration Grant Application for North Bay Shore – L&W Resources Com.

7.2.11. Appointment – Anderson Inland Lake District Board of Commissioners – County Administrator

7.2.12. Appointment Correction – Airport Commission (Ebeling) – County Administrator

7.2.13. Re-Appointment – Lena Public Library Board County Representative (Verduzco) – County Administrator

Motion by VanZeeland/Dhuey to approve the consent agenda as amended. The motion to approve carried by a unanimous electronic vote.

**8. Regular Agenda**

**8.1. Change in Sequence** – None.

**8.2. Removal of Items**

Motion by Winkler/Behrend to remove Item #7.2.13 Re-Appointment – Lena Public Library Board County Representative from the agenda. The motion was voted on and carried.

### **8.3. Approval of Regular Agenda**

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

### **9. Approval of Previous Meeting Proceedings**

Motion by Heise/Meier to approve the proceedings from the 12/19/2024 meeting. The motion was voted on and carried.

### **10. Committee and Departmental Reports**

#### **10.1. Report – BugTussel Project Status Update**

Mitch Olson, BugTussel, presented the BugTussel Project Status update. Discussion followed.

#### **10.2. Report – Health & Human Services**

Scott Shackelford, Health & Human Services Director, presented the Health & Human Services update. Discussion followed.

#### **10.3. Report – Human Resources Update**

Shelly Schultz, Human Resource Director, presented the Human Resources update.

#### **10.4. Report – TEDCOR Update**

Jayme Sellen, TEDCOR Director, presented the Tourism & Economic Development Corporation of the Oconto Region update.

### **11. R2025-01-01 Approval of Financial Management Policy Revisions – Administration Com.**

Motion by Matravers/Kroll to adopt R2025-01-01 Approval of Financial Management Policy Revisions. Following an explanation by Lisa Sherman, Finance Director, and discussion, motion by Barkhaus/Beyer to send R2025-01-01 back to committee. The motion failed by an electronic vote 8 ayes (Barkhaus, Behrend, Beyer, Parmentier, Schneider, Schreiber, Winkler, Wolf), 19 nays. Following further explanation and discussion, motion by Beyer/Parmentier to amend Sec. 5 to strike the words over \$25,000 from the paragraph. The motion failed by an electronic vote 9 ayes (Barkhaus, Behrend, Beyer, Heise, Parmentier, Schindel, Schneider, Schreiber, VanZeeland ), 18 nays. The motion to adopt R2025-01-01 carried by an electronic vote 23 ayes, 4 nays (Barkhaus, Beyer, Parmentier, Schneider).

### **12. R2025-01-10 Approve Funding for 2024 Oconto County Commission on Aging, Inc. Audit – Administration Com**

Motion by Matravers/Heise to adopt R2025-01-10 Approve Funding for 2024 Oconto County Commission on Aging, Inc. Audit. Following an explanation by Lisa Sherman, Finance Director, and discussion, the motion to adopt carried by an electronic vote 25 ayes, 2 nays (Behrend, Dhuey).

### **13. Announcements/General Information (No Action to be taken)**

- Chair Sleeter announced a Primary Election to be held February 18, 2025. For more information for what's on your ballot and polling place location, please visit <https://myvote.wi.gov>
- Supervisor Parmentier announced that on Friday, February 7th Big Mouth will once again be playing at Romy's Holiday Inn Kelly Lake. Event benefits the Kingdom Come Food Pantry.
- Administrator Heath announced there are openings on the Recreation Committee and BayLake Regional Planning Commission. The BayLake Regional Planning Commission is a joint appointment with the Governor's Office and requires two recommendations. Interested parties should contact Heath.
- Heath also thanked outgoing Finance Director Lisa Sherman on her service to Oconto County. Sherman will retire from Oconto County on February 3, 2025. Betty Bickel, HHS Deputy Director, has been hired to replace Sherman.
- Supervisor Ragen announced the Little Suamico Fishing Tournament will be held at Geano Beach on Saturday, February 1<sup>st</sup>.

### **14. Adjournment**

Chair Sleeter declared the meeting adjourned at 11:01 a.m.

The next meeting of the Oconto County Board of Supervisors will be on 02/20/2025.

Proceedings of County Board meeting may be viewed in its entirety at [www.co.oconto.wi.us](http://www.co.oconto.wi.us).

Kim Pytleski, Oconto County Clerk

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5 **AMENDATORY ORDINANCE – A2025-01-01**

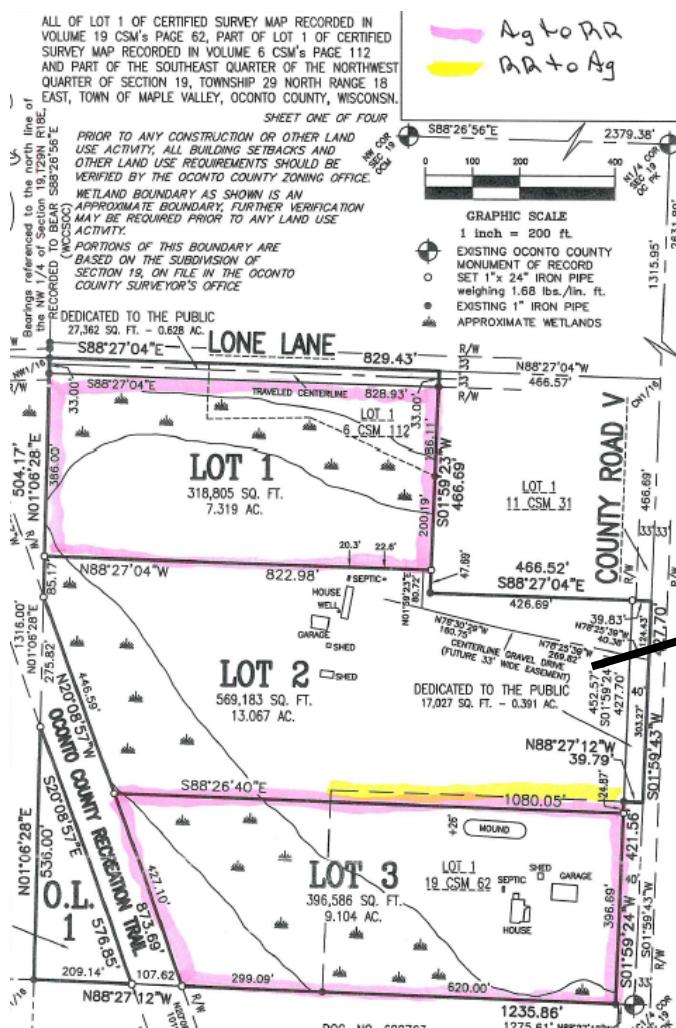
6 TO: The Honorable Chairperson and Members of the Oconto County Board of Supervisors  
7  
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9 WHEREAS: The Land & Water Resources Committee, having considered Rezone Petition RZ-  
10 20240059, filed November 25, 2024, to amend the Oconto County Zoning District Map, and having given  
11 notice thereof as provided by law and having held a public hearing thereon pursuant to S. 59.69(5),  
12 Wisconsin Statutes, and having been informed of the facts pertinent to the changes as follows:  
13  
14

15 To rezone land from Rural Residential District & Agricultural District to Agricultural District & Rural  
16 Residential District on property described as:  
17  
18

19 PROPERTY INFORMATION: Tax Parcel # 026-191901424 & 026-19190142B  
20 Part of Section 19, T29N, R18E, Town of Maple Valley  
21 Existing Zoning: Rural Residential District & Agricultural District  
22 Proposed Zoning: Agricultural District & Rural Residential District  
23 PROPERTY OWNER: Randall Tank  
24  
25

26 **Area to be rezoned**  
27  
28



56            WHEREAS: the applicant desires to rezone acres to 0.35 acres to Agricultural District & 9.57 acres  
57 to Rural Residential District in order to bring the parcel into compliance to create additional lots; and  
58

59            WHEREAS: the acreage is currently being utilized as open meadow & wooded acreage; and  
60

61            WHEREAS: the parcel is located along County Road V and is in an area planned for low density  
62 residential development; and  
63

64            WHEREAS: the Town of Maple Valley held a board meeting to consider the change in zoning for  
65 consistency with their Town Comprehensive Plan and voted to recommend approval; and  
66

67            WHEREAS: the Land & Water Resources Committee held a public hearing on 1/13/2025 and after  
68 listening to testimony for and against, and after reviewing the application staff report, the standards for  
69 rezoning lands under 14.3315 and consistency with the Oconto County Comprehensive Plan has  
70 recommended approval.  
71

72            NOW THEREFORE, THE OCONTO COUNTY BOARD OF SUPERVISORS DOES ORDAIN AS  
73 FOLLOWING: Petition: RZ-20240059  
74

75            Section 1: Any existing ordinances, codes, resolutions, or portion thereof in conflict with this ordinance  
76 shall be and are hereby repealed as far as any conflict exists.  
77

78            Section 2: If any claims, provisions, or portions of this ordinance are adjudged unconstitutional or invalid  
79 by a court of competent jurisdiction, the remainder of the ordinance shall not be affected thereby.  
80

81            Section 3: Rezone petition RZ-20240059 is hereby adopted amending the Oconto County Zoning District  
82 Map, by changing the zoning classification from Rural Residential District & Agricultural District to  
83 Agricultural District & Rural Residential District for the above noted description.  
84

85            Section 4: The ordinance shall take effect the day after passage and publication as required by law.  
86  
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88            Submitted this 23rd day of January, 2025.  
89

90            By: LAND AND WATER RESOURCES COMMITTEE  
91

92            Tim Cole, Chair  
93            Patrick J. Scanlan  
94            Keith Schneider  
95            Wayne Kaczrowski  
96            Mike Beyer  
97            Dennis Kroll, Alternate  
98            David Parmentier, Alternate  
99

100            101            102            103            *Electronically Reviewed by Corporation Counsel on 01.17.2025 - BLE*

104            *Adopted by an electronic vote: 27 Ayes, 0 Nays, 4 Absent, 0 Abstain, 0 Vacant*

105            STATE OF WISCONSIN  
106            COUNTY OF OCONTO

107            *I, Kim Pytleski, do hereby certify that the above is true and correct copy of the original now on file in the  
108 office of the County Clerk and that it was adopted by the Oconto County Board of Supervisors on this  
109 date. DATE: 01/23/2025 Kim Pytleski, County Clerk*

AMENDATORY ORDINANCE – A2025-01-02

To: The Honorable Chair and Members of the Oconto County Board of Supervisors

WHEREAS: the Land & Water Resources Committee, as granted within the Oconto County Zoning Ordinance under section 14.3303 (d) may Petition for Zoning Amendments, desires to rezone areas of parcels on behalf of property owners where an exchange of lands created incidental areas not consistent with the adopted Oconto Co Zoning District Map; and

WHEREAS: the owners of the affected lands have signed a consent agreement to have the county make application on their behalf in order to expedite the exchange of lands between parcel owners as provided on attached documents; and

WHEREAS: the incidental areas are of such nature that the department and the Land & Water Resources Committee felt it was not prudent to burden each applicant with separate rezone applications and the affected Town with the standard rezone review process involving Town Plan Commission/Town Board Review; and

WHEREAS: while the applicants or County did not meet with each town to consider the change in zoning, the department review for consideration of the consent rezones assured that no additional lots are being created, and that the rezone is to make the zoning consistent throughout the parcel; and

WHEREAS: the Land & Water Resources Committee held a public hearing on 1/10/2025 and after listening to testimony for and against, and after reviewing the application and the standards for rezoning lands under 14.3315 has recommended approval.

NOW THEREFORE, THE OCONTO COUNTY BOARD OF SUPERVISORS DOES ORDAIN AS FOLLOWS: Petition: RZ-20240064

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

Section 2: If any claims, provisions, or portions of this ordinance are adjudged unconstitutional or invalid by a court of competent jurisdiction, the remainder of the ordinance shall not be affected thereby.

Section 3: Rezone petition RZ-20240064 is hereby adopted amending the Oconto County Zoning District Map, by changing the zoning classifications for the incidental areas noted within each parcel attached to this amendatory ordinance.

Section 4: The ordinance shall take effect the day after passage and publication as required by law.

Submitted this 23rd day of January, 2025.

By: LAND AND WATER RESOURCES COMMITTEE

Tim Cole, Chair  
Patrick J. Scanlan  
Keith Schneider  
Wayne Kaczrowski  
Mike Beyer  
Dennis Kroll (alternate)  
David Parmentier (alternate)

Electronically Reviewed by Corporation Counsel on 01.17.2025 - BLE

*Adopted by an electronic vote: 27 Ayes, 0 Nays, 4 Absent, 0 Abstain, 0 Vacant*

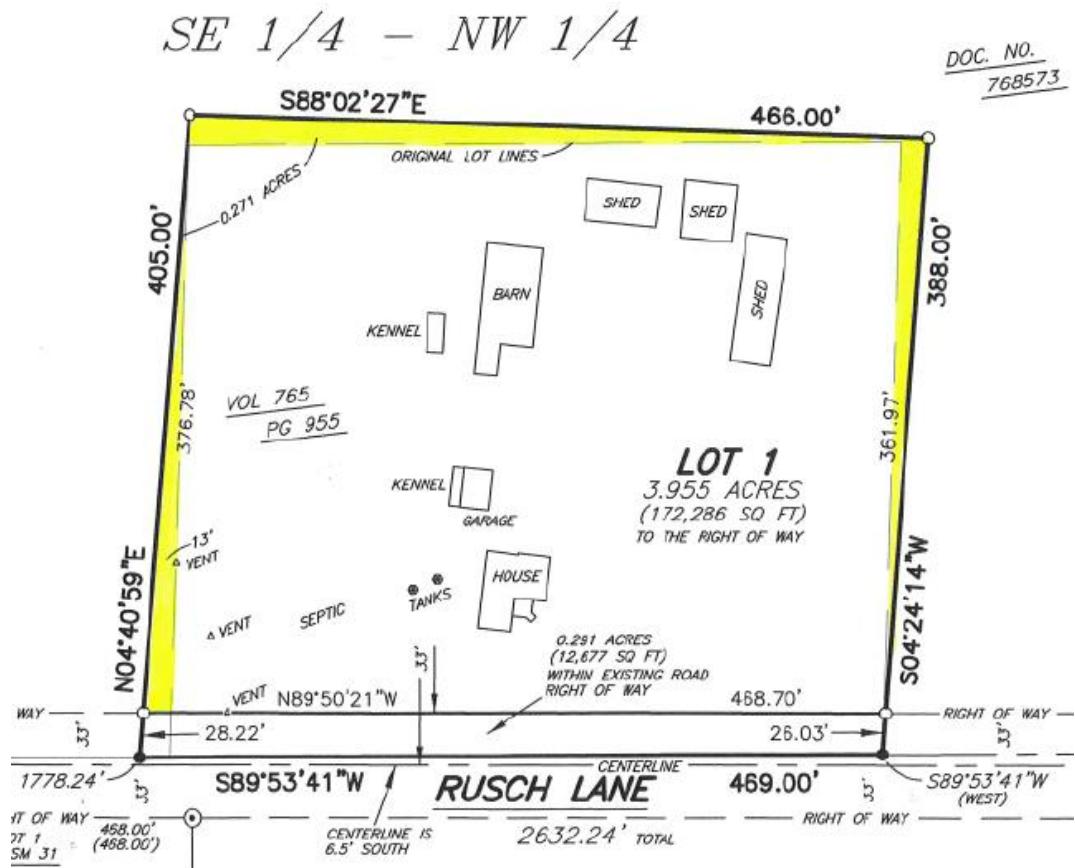
STATE OF WISCONSIN

## COUNTY OF OCONTO

I, Kim Pytleski, do hereby certify that the above is true and correct copy of the original now on file in the office of the County Clerk and that it was adopted by the Oconto County Board of Supervisors on this date. DATE: 01/23/2025 Kim Pytleski, County Clerk

## **Town of Underhill**

1. Tax Parcel 044-242401424A, Mark & Tracy Winkler, 12336 Rusch Lane, Gillett, WI 54124, rezone from the Agriculture (A) district to the Rural Residential (RR) district. This area (11,804 sq. ft. / .271 acres) was added to the existing parcel with CSM No. 6044 (Document No. 772387). Location of the property is Section 24, T28N, R17E, Town of Underhill, 12336 Rusch Lane.





**OFFICE OF  
PLANNING, ZONING &  
SOLID WASTE**  
A Division of  
Land & Water Resources Department

We, Mark and Tracy Winkler as owners of the property located at 12336 Rusch Lane and identified by tax parcel # 044-242401424A, acknowledge that the property being exchanged and adjoined from tax parcel # 044-242401424 to tax parcel # 044-242401424A as part of a realignment certified survey map is not zoned consistent with the Rural Residential (RR) zoning of tax parcel # 044-242401424A. We understand the need to have this area rezoned so the zoning is consistent with tax parcel # 044-242401424A. Therefore, we consent to having Oconto County move forward with rezoning this area from the current Agriculture (A) zoning district to the Rural Residential (RR) zoning district at a later date. I understand that this rezone will be completed at no fee and that we will receive proper notice when the zoning change will occur.

Brick walk

11/21/24

**Signature of Owner**

Date

Tracy A Wunker

11/21/24

Signature of Owner

Date

SE 1/4 - NW 1/4



COURTHOUSE, 301 WASHINGTON STREET, OCONTO, WI 54153-1621, 920-834-6827

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5       **REPORT**  
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11       To: The Honorable Chair and Members of the Oconto County Board of Supervisors  
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14       **Re: Appointment Anderson Inland Lake District Board of Commissioners**  
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18       Effective upon County Board acceptance, I have formally appointed David Van Zeeland to the Anderson  
19       Inland Lake District Board of Commissioners, as the county representative, to fill the unexpired term of  
20       Steve Heimerman, term ending April 21, 2026, and hereby ask for confirmation of this appointment.  
21  
22  
23

16       Submitted this 23<sup>rd</sup> day of January 2025  
17  
18       **By: Richard Heath, County Administrator**  
19  
20  
21  
22  
23

*Adopted by an electronic vote: 27 Ayes, 0 Nays, 4 Absent, 0 Abstain, 0 Vacant*

*STATE OF WISCONSIN*

*COUNTY OF OCONTO*

*I, Kim Pytleski, do hereby certify that the above is true and correct copy of the original now on file in the  
office of the County Clerk and that it was adopted by the Oconto County Board of Supervisors on this  
date. DATE: 01/23/2025 Kim Pytleski, County Clerk*

## **REPORT APPOINTMENT CORRECTION**

To: The Members of the Oconto County Board of Supervisors

Re: Re-Appointment – Airport Commission

I have formally re-appointed John Ebeling, Oconto, WI to the Airport Commission for a term ending December 2027~~8~~, and hereby ask for confirmation of this re-appointment.

Submitted this ~~21<sup>st</sup> 23<sup>rd</sup>~~ day of ~~November~~ 2024 January 2025

**By: Richard Heath, County Administrator**

*Adopted by an electronic vote: 27 Ayes, 0 Nays, 4 Absent, 0 Abstain, 0 Vacant*

**STATE OF WISCONSIN**

## COUNTY OF OCONTO

I, Kim Pytleski, do hereby certify that the above is true and correct copy of the original now on file in the office of the County Clerk and that it was adopted by the Oconto County Board of Supervisors on this date. DATE: 01/23/2025 Kim Pytleski, County Clerk

## RESOLUTION – R2025-01-01

To: The Honorable Chair and Members of the Oconto County Board of Supervisors

**Re: Approval of 2025 Financial Management Policy Revisions**

WHEREAS; various revisions to the Financial Management Policy, which was last revised January 18, 2024, were recommended to the Administration Committee; and

WHEREAS, after a review of the proposed changes, the Administration Committee is recommending the attached revisions to the policy be made; and

WHEREAS, there is no fiscal impact.

NOW, THEREFORE, BE IT RESOLVED, that the Oconto County Board of Supervisors does hereby approve the revised Financial Management Policy.

Submitted this 23rd day of January, 2025.

By: ADMINISTRATION COMMITTEE

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

Electronically Reviewed by Corporation Counsel on 11/14/2024- BLE

Adopted by an electronic vote: 23 Ayes, 4 Nays, 4 Absent, 0 Abstain, 0 Vacant

STATE OF WISCONSIN  
COUNTY OF OCONTO

I, Kim Pytleski, do hereby certify that the above is true and correct copy of the original now on file in the office of the County Clerk and that it was adopted by the Oconto County Board of Supervisors on this date. DATE: 01/23/2025 Kim Pytleski, County Clerk

**OCONTO COUNTY  
FINANCIAL MANAGEMENT POLICY**



Revised Rev. January 18, 2024 [23, 2025](#)

## **OCONTO COUNTY FINANCIAL MANAGEMENT POLICY**

### **TABLE OF CONTENTS**

<b>Sec. 1.1</b>	<b>PURPOSE</b>	3
<b>Sec. 1.2</b>	<b>AUTHORITY</b>	3
<b>Sec. 1.3</b>	<b>AUTHORIZED EXPENDITURES</b>	3
<b>Sec. 1.4</b>	<b>STANDARDS OF ACCOUNTING</b>	3
<b>Sec. 1.5</b>	<b>PURCHASE ORDERS</b>	3
<b>Sec. 1.6</b>	<b>PAYMENT OF INVOICES; GENERALLY</b>	3
<b>Sec. 1.7</b>	<b>SPECIFIC PAYMENT POLICIES</b>	5
<b>Sec. 1.8</b>	<b>PURCHASING</b>	6
<b>Sec. 2.0</b>	<b>ADMINISTRATIVE PROCEDURES</b>	10
<b>Sec. 2.1</b>	<b>DISPOSAL OF SURPLUS PROPERTY</b>	<u>131312</u>
<b>Sec. 2.2</b>	<b>CONFLICT OF INTEREST</b>	14
<b>Sec. 2.3</b>	<b>VENDOR PROTEST</b>	14
<b>Sec. 2.4</b>	<b>UNCLAIMED FUNDS/PROPERTY</b>	<u>154514</u>
<b>Sec. 2.5</b>	<b>ADMINISTRATIVE BUDGET ADJUSTMENTS</b>	15
<b>Sec. 3.0</b>	<b>FUND BALANCE POLICY</b>	17
<b>Sec 4.0</b>	<b>TRAVEL, EXPENSE AND OTHER REIMBURSEMENT POLICIES</b>	<u>191918</u>
<b>Sec 4.1</b>	<b>ELIGIBILITY</b>	<u>191918</u>
<b>Sec 4.2</b>	<b>TRAVEL – VEHICLE TRANSPORTATION</b>	19
<b>Sec. 4.3</b>	<b>TRAVEL – PUBLIC TRANSPORTATION</b>	21
<b>Sec. 4.4</b>	<b>LODGING</b>	21
<b>Sec. 4.5</b>	<b>MEALS</b>	22
<b>Sec. 4.6</b>	<b>CONVENTIONS, CONFERENCE, SEMINARS AND TRAINING</b>	<u>232322</u>
<b>Sec. 4.7</b>	<b>COMPENSATION</b>	23
<b>Sec. 4.8</b>	<b>PAYMENT OF COMPENSATION AND REIMBURSEMENTS</b>	24
<b>Sec. 4.9</b>	<b>CONFLICTS</b>	24
<b>Sec. 5.0</b>	<b>CAPITAL ASSET MANAGEMENT POLICY</b>	<u>252524</u>
<b>Sec. 5.1</b>	<b>REVENUErecognition</b>	25
<b>Sec. 5.2</b>	<b>LEASE AND SBITA REPORTING</b>	25
<b>Sec. 6.0</b>	<b>FIDUCIARY (CUSTODIAL) ACCOUNTS</b>	<u>262625</u>
<b>Sec. 7.0</b>	<b>CASH AND CASH MANAGEMENT</b>	26
<b>Sec. 8.0</b>	<b>COUNTY LIBRARY TAX EXEMPTION</b>	28
<b>Sec. 9.0</b>	<b>COUNTY DISASTER RELIEF AID TO LOCAL MUNICIPALITIES</b>	<u>292928</u>

**Sec. 1.1 PURPOSE**

This policy is created to provide consistency among the various Oconto County Departments 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, 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 greater than 30 days old should be checked to ensure that they have not already been paid. Invoices greater than 6 months old should be investigated by the Department Head to determine the delay and if payment should be made.

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.

#### **4. Home Committee/Administration Committee Approval**

All invoices, or report of invoices, ~~shall~~should 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~~t~~–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 statutes to a federal or state government or any of their subdivision, agencies or departments.
- c. Payroll, upon receipt of a 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.~~12~~43.
- f. All claims for payments which have been approved by specific action of the County Board.

**Commented [LS1]:** Per Brandon

- 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 [Finance/Insurance 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))
- n.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). All items purchased shall be reported back to the Home Committee.~~

**Commented [LS2]:** Request per Brandon, Monty

**Commented [LS3]:** Covered under Sec 1.6(4)

### 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 Committees**

[Home Committees shall review a list of any purchased item from the previous month.](#)

**4.3. 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.

**5.4. 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 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 (5), 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.

**Commented [LS4]: Request from DH's**

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.

#### **6.5. 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.

#### **7.6. 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.

#### **Contracts/Credit Applications**

~~All contracts for goods or services and credit applications shall be reviewed and approved by Corporation Counsel. Any changes to existing contracts or termination of contracts shall also be reviewed and approved by Corporation Counsel.~~

**Commented [LS5]: Moved to Sec 2.0(5)**

#### **9.7. 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.
- 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 15<sup>th</sup> 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.

#### **10.8. 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.

#### **11.9. End of Year Purchases**

Items purchased must be received by Dec 31<sup>st</sup> in order to be charged to prior year, regardless of when the order was placed. Items ordered prior to Dec 31<sup>st</sup> 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, film 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.

Commented [LS6]: Moved from Sec 1.8(8)

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 agencies](#), 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 [Ce](#)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. 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 10<sup>th</sup>, 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 County Administrator. The County Administrator 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. Donated to the New Beginnings Store

b.a. Sale of item via internet coordinated by Technology Services Director and/or County Administrator or via online auction service providers.

b. Declared as junk and property disposed of at the direction of the Property & Technology Services Committee.

The Property & Technology Services Committee shall contact local units of government with the information regarding the surplus "general" equipment and disposal process. 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 ~~its~~ Sheriff's Office Department 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, one of the following disposal methods:

**Commented [LS7]:** Current procedures per Melissa.

- a. Donate to New Beginnings Store.
- b. Sell via the internet.
- c. Find inexpensive method to dispose of equipment with no value.
- d. Sell or donate to any Oconto County governmental or non-profit agencies at agreed upon discounted rate.

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 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) and budget adjustments to increase "carryover" accounts require County Administrator 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 supplement 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 to the Administration Committee. 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 carryover 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.

### **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.

**Commented [LS8]:** Past circumstance

#### **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 15% 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, and except for**

**Commented [LS9]:** Need input from Admin committee ??

- 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.

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.

**Commented [LS10]:** Clarification for dept. Current practice.

#### **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 the supervisor serves on. 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 Administrator 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. Claims will be processed monthly and payment made on or about the 20<sup>th</sup> of each month.
4. 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).

#### **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**

<b>CATEGORY</b>	<b>THRESHOLD*</b>
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 [Oconto County Treasurer 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.

**Commented [LS11]: Change per Treasurer**

#### **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**

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.

Attachment 1

Petty Cash

12/7/2023

Department	
County Clerk	300
Clerk of Courts	200
Land Conservation	100
Land/Water Resources	400
Chute Pond Campground	500      added 2/16/2023
Register of Deeds	200      increased by \$100 on 3/8/21
Treasurer	1,000      increased by \$600 on 6/14/21
	<b>\$2,700      100-00-10110-10110</b>
 HHS	 <b>100      213-50-10110-10110</b>
 New View Industries	 <b>100      213-50-10110-14005</b>

NVI Summer Program	900	<u>213-50-10110-14005</u>	(May thru Sept only)
New Beginnings	250	<u>213-50-10110-14006</u>	
	<b>\$1,350</b>		
Canteen (huber laundry)	\$10	<u>207-44-10110-10110</u>	
Highway	\$100	<u>702-70-10110-10110</u>	

Petty Cash 1/17/2025

<u>Department</u>		
<u>County Clerk</u>	<u>300</u>	
<u>Clerk of Courts</u>	<u>200</u>	
<u>Circuit Court</u>	<u>100</u>	
<u>Land Conservation</u>	<u>100</u>	
<u>Land/Water Resources</u>	<u>400</u>	
<u>Chute Pond</u>		
<u>Campground</u>	<u>500</u>	
<u>Register of Deeds</u>	<u>200</u>	
<u>Sheriff</u>	<u>100</u>	
<u>Treasurer</u>	<u>1,000</u>	
		<u>100-00-10110-</u>
	<u>\$2,900</u>	<u>10110</u>
		<u>213-50-10110-</u>
<u>HHS</u>	<u>100</u>	<u>10110</u>
		<u>213-50-10110-</u>
<u>New View Industries</u>	<u>100</u>	<u>14005</u>
		<u>213-50-10110-</u>
<u>NVI Summer Program</u>	<u>900</u>	<u>14005</u>
		(May thru Sept only)
	<u>\$1,100</u>	

Canteen (huber laundry) \$10 207-44-10110-10110

Highway \$100 702-70-10110-10110

Attachment 2

BUDGET ADJUSTMENT REQUEST FORM  
(attach all written documentation)

CATEGORY	Highest Approval Level
1 Reallocation from one account/line item to another between <b>similar</b> 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 <b>different</b> 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
10	Any other action/resolution from the County Board	6

Notes/Justification	Approval Levels
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Notes/Justification	Approval Levels
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1	Dept Head
2	Finance Director
3	Home Committee
4	County Administrator
5	Admin Committee
6	County Board

RESOLUTION – R2025-01-02

To: The Honorable Chair and Members of the Oconto County Board of Supervisors

Re: **Oconto County Endorsement of Brightspeed's Wisconsin Public Service Commission's Broadband Equity, Access, & Development (BEAD) Program Application**

WHEREAS, the Oconto County Board of Supervisor's supports the BEAD application of Brightspeed for broadband deployment within Oconto County; and

WHEREAS, Brightspeed plans to apply for a BEAD grant to improve their services to Oconto County businesses and residents which include 10 communities and 2,282 eligible fiber to the premise locations covering 36 project units in Oconto County; and

WHEREAS, Brightspeed has operated in Wisconsin and Oconto County for decades and has a well-established record as one of the County's broadband providers; and

WHEREAS, up to seven points (of 100 total) are available for a formal endorsement by a County Board for a BEAD application; and

WHEREAS, it is the Oconto County Board of Supervisors' understanding reliable broadband access is crucial to residents gaining access to a wealth of educational resources, telemedicine services, economic opportunities, and the ability to stay connected with loved ones near and far; and

WHEREAS, Brightspeed has informed the Wisconsin Public Service Commission that the company plans to provide broadband services in BEAD-funded areas almost exclusively using Fiber-to-the-Premises EPON architecture that is designed to achieve 99.9% reliability while offering 1 Gbps symmetrical speeds or higher; and

NOW, THEREFORE, BE IT RESOLVED, that the Oconto County Board of Supervisors does, by the passage of this Resolution, endorse Brightspeed's BEAD application for unserved and underserved locations in Oconto County highlighted as eligible within the Wisconsin Public Service Commission's BEAD program Broadband Map and directs staff to provide minutes reflecting this endorsement and a letter addressed to the Wisconsin Public Service Commission certifying the date of the meeting and the endorsement of any BEAD applications submitted by Brightspeed within Oconto County.

Submitted this 23rd day of January, 2025.

By: ADMINISTRATION COMMITTEE

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

Electronically Reviewed by Corporation Counsel on 01/07/2025 - BLE

Adopted by an electronic vote: 27 Ayes, 0 Nays, 4 Absent, 0 Abstain, 0 Vacant

STATE OF WISCONSIN  
COUNTY OF OCONTO

I, Kim Pytleski, do hereby certify that the above is true and correct copy of the original now on file in the office of the County Clerk and that it was adopted by the Oconto County Board of Supervisors on this date. DATE: 01/23/2025 Kim Pytleski, County Clerk

## RESOLUTION – R2025-01-03

To: The Honorable Chair and Members of the Oconto County Board of Supervisors

**Re: Oconto County Endorsement of Bug Tussel Wireless, LLC's Wisconsin Public Service Commission's Broadband Equity, Access, & Development (BEAD) Program Application**

WHEREAS, the Oconto County Board of Supervisor's supports the BEAD application of Bug Tussel Wireless, LLC ("Bug Tussel) for broadband deployment within Oconto County; and

WHEREAS, Bug Tussel is a leading connectivity company in Wisconsin with services available to thousands of locations across the communities in Wisconsin. Bug Tussel has operated in Wisconsin for many years; and

WHEREAS, up to seven points (of 100 total) are available for a formal endorsement by a County Board for a BEAD application; and

WHEREAS, it is the Oconto County Board of Supervisors' understanding reliable broadband access is crucial to residents gaining access to a wealth of educational resources, telemedicine services, economic opportunities, and the ability to stay connected with loved ones near and far; and

WHEREAS, Bug Tussel has informed the Wisconsin Public Service Commission that the company plans to provide broadband services in BEAD-funded areas almost exclusively using Fiber-to-the-Premises EPON architecture that is designed to achieve 99.9% reliability while offering up to 1 Gbps symmetrical speeds or higher; and

WHEREAS, this Resolution has been supported by the Oconto County Board; and

NOW, THEREFORE, BE IT RESOLVED, that the Oconto County Board of Supervisors does, by the passage of this Resolution, endorse Bug Tussel's BEAD application for unserved and underserved locations in Oconto County highlighted as eligible within the Wisconsin Public Service Commission's BEAD program Broadband Map and directs staff to provide minutes reflecting this endorsement and a letter addressed to the Wisconsin Public Service Commission certifying the date of the meeting and the endorsement of any BEAD applications submitted by Bug Tussel within Oconto County.

BE IT FURTHER RESOLVED that publication of this resolution may occur through posting in accordance with Section 985.02 of the Wisconsin Statutes.

Submitted this 23rd day of January, 2025.

By: ADMINISTRATION COMMITTEE

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

Electronically Reviewed by Corporation Counsel on 01/13/2025 - BLE

*Adopted by an electronic vote: 27 Ayes, 0 Nays, 4 Absent, 0 Abstain, 0 Vacant*

STATE OF WISCONSIN  
COUNTY OF OCONTO

I, Kim Pytleski, do hereby certify that the above is true and correct copy of the original now on file in the office of the County Clerk and that it was adopted by the Oconto County Board of Supervisors on this date. DATE: 01/23/2025 Kim Pytleski, County Clerk

RESOLUTION – R2025-01-04

To: The Honorable Chair and Members of the Oconto County Board of Supervisors

Re: **Oconto County Endorsement of Charter Communications' Wisconsin Public Service Commission's Broadband Equity, Access, & Development (BEAD) Program Application**

WHEREAS, the Oconto County Board of Supervisor's supports the BEAD application of Spectrum Mid-America, LLC, managed by Charter Communications, Inc. ("Charter") for broadband deployment within Oconto County; and

WHEREAS, Charter is a leading connectivity company in Wisconsin with services available to more than 1.5 million locations across 942 franchised communities in Wisconsin alone, including several communities in Oconto County. Charter has operated in Wisconsin for decades, and Oconto County has a well-established record with Charter as one of the County's broadband providers; and

WHEREAS, up to seven points (of 100 total) are available for a formal endorsement by a County Board for a BEAD application; and

WHEREAS, it is the Oconto County Board of Supervisors' understanding reliable broadband access is crucial to residents gaining access to a wealth of educational resources, telemedicine services, economic opportunities, and the ability to stay connected with loved ones near and far; and

WHEREAS, Charter has informed the Wisconsin Public Service Commission that the company plans to provide broadband services in BEAD-funded areas almost exclusively using Fiber-to-the-Premises EPON architecture that is designed to achieve 99.9% reliability while offering 1 Gbps symmetrical speeds or higher. In fact, Charter earned the highest national score in Opensignal's new Broadband Reliability Experience report; which is vital to Oconto County given the importance of reliable broadband; and

WHEREAS, this Resolution has been supported by the Oconto County Board; and

NOW, THEREFORE, BE IT RESOLVED, that the Oconto County Board of Supervisors does, by the passage of this Resolution, endorse Charter's BEAD application for unserved and underserved locations in Oconto County highlighted as eligible within the Wisconsin Public Service Commission's BEAD program Broadband Map and directs staff to provide minutes reflecting this endorsement and a letter addressed to the Wisconsin Public Service Commission certifying the date of the meeting and the endorsement of any BEAD applications submitted by Charter within Oconto County.

BE IT FURTHER RESOLVED that publication of this resolution may occur through posting in accordance with Section 985.02 of the Wisconsin Statutes.

Submitted this 23rd day of January, 2025.

By: ADMINISTRATION COMMITTEE

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

Electronically Reviewed by Corporation Counsel on 01/07/2025 - BLE

*Adopted by an electronic vote: 27 Ayes, 0 Nays, 4 Absent, 0 Abstain, 0 Vacant*

STATE OF WISCONSIN  
COUNTY OF OCONTO

I, Kim Pytleski, do hereby certify that the above is true and correct copy of the original now on file in the office of the County Clerk and that it was adopted by the Oconto County Board of Supervisors on this date. DATE: 01/23/2025 Kim Pytleski, County Clerk

RESOLUTION – R2025-01-05

To: The Honorable Chair and Members of the Oconto County Board of Supervisors

Re: Oconto County Endorsement of Nsight Teleservices' Wisconsin Public Service Commission's Broadband Equity, Access, & Development (BEAD) Program Application

WHEREAS, the Oconto County Board of Supervisor's supports the BEAD application of Nsight Teleservices (Nsight) for broadband deployment within Oconto County; and

WHEREAS, Nsight is a leading telecommunications company in Wisconsin and has partnered with Oconto County on broadband expansion projects in the past for the economic growth and viability of Oconto County; and

WHEREAS, Nsight plans to apply for a BEAD grant to improve their services to Oconto County businesses and residents which include 3 communities and 2,520 eligible fiber to the premise locations in Oconto County; and

WHEREAS, Nsight has operated in Wisconsin for decades, and Oconto County has a well-established record with Nsight as one of the County's broadband providers; and

WHEREAS, up to seven points (of 100 total) are available for a formal endorsement by a County Board for a BEAD application; and

WHEREAS, it is the Oconto County Board of Supervisors' understanding reliable broadband access is crucial to residents gaining access to a wealth of educational resources, telemedicine services, economic opportunities, and the ability to stay connected with loved ones near and far; and

WHEREAS, Nsight has informed the Wisconsin Public Service Commission that the company plans to provide broadband services in BEAD-funded areas almost exclusively using Fiber-to-the-Premises EPON architecture that is designed to achieve 99.9% reliability while offering 1 Gbps symmetrical speeds or higher; and

NOW, THEREFORE, BE IT RESOLVED, that the Oconto County Board of Supervisors does, by the passage of this Resolution, endorse Nsight's BEAD application for unserved and underserved locations in Oconto County highlighted as eligible within the Wisconsin Public Service Commission's BEAD program Broadband Map and directs staff to provide minutes reflecting this endorsement and a letter addressed to the Wisconsin Public Service Commission certifying the date of the meeting and the endorsement of any BEAD applications submitted by Nsight within Oconto County.

Submitted this 23rd day of January, 2025.

By: ADMINISTRATION COMMITTEE

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

Electronically Reviewed by Corporation Counsel on 01/07/2025- BLE

*Adopted by an electronic vote: 27 Ayes, 0 Nays, 4 Absent, 0 Abstain, 0 Vacant*

STATE OF WISCONSIN  
COUNTY OF OCONTO

I, Kim Pytleski, do hereby certify that the above is true and correct copy of the original now on file in the office of the County Clerk and that it was adopted by the Oconto County Board of Supervisors on this date. DATE: 01/23/2025 Kim Pytleski, County Clerk

**RESOLUTION – R2025-01-06**

To: The Honorable Chair and Members of the Oconto County Board of Supervisors

**Re: Oconto County Endorsement of Wisconsin Bell, LLC, dba AT&T's Wisconsin Public Service Commission's Broadband Equity, Access, & Development (BEAD) Program Application**

WHEREAS, the Oconto County Board of Supervisor's supports the BEAD application of Wisconsin Bell, LLC dba AT&T ("AT&T") for broadband deployment within Oconto County; and

WHEREAS, AT&T is a leading connectivity company in Wisconsin with services available to more than a million locations across the communities in Wisconsin. AT&T has operated in Wisconsin for decades; and

WHEREAS, up to seven points (of 100 total) are available for a formal endorsement by a County Board for a BEAD application; and

WHEREAS, it is the Oconto County Board of Supervisors' understanding that reliable broadband access is crucial to residents gaining access to a wealth of educational resources, telemedicine services, economic opportunities, and the ability to stay connected with loved ones near and far; and

WHEREAS, AT&T has informed the Wisconsin Public Service Commission that the company plans to provide broadband services in BEAD-funded areas almost exclusively using Fiber-to-the-Premises EPON architecture that is designed to achieve 99.9% reliability while offering up to 1 Gbps symmetrical speeds or higher; and

WHEREAS, this Resolution has been supported by the Oconto County Board; and

NOW, THEREFORE, BE IT RESOLVED, that the Oconto County Board of Supervisors does, by the passage of this Resolution, endorse AT&T's BEAD application for unserved and underserved locations in Oconto County highlighted as eligible within the Wisconsin Public Service Commission's BEAD program Broadband Map and directs staff to provide minutes reflecting this endorsement and a letter addressed to the Wisconsin Public Service Commission certifying the date of the meeting and the endorsement of any BEAD applications submitted by AT&T within Oconto County.

BE IT FURTHER RESOLVED that publication of this resolution may occur through posting in accordance with Section 985.02 of the Wisconsin Statutes.

Submitted this 23rd day of January, 2025.

## ADMINISTRATION COMMITTEE

David Behrend, Chair  
Michael Beyer  
Dennis Kroll  
David Van Zeeland  
Peter Wills  
Jayme Sellen

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

Electronically Reviewed by Corporation Counsel on 01/10/2025 - BLE

Adopted by an electronic vote: 27 Ayes, 0 Nays, 4 Absent, 0 Abstain, 0 Vacant

STATE OF WISCONSIN  
COUNTY OF OCONTO

I, Kim Pytleski, do hereby certify that the above is true and correct copy of the original now on file in the office of the County Clerk and that it was adopted by the Oconto County Board of Supervisors on this date. DATE: 01/23/2025 Kim Pytleski, County Clerk

## RESOLUTION – R2025-01-07

To: The Honorable Chair and Members of the Oconto County Board of Supervisors

Re: **Approval of PRT Seedling Management Contract**

WHEREAS, Oconto County has 5,125 acres of red pine, 3,573 acres of which were planted in the 1930s and 1940s, and

WHEREAS, red pine does not regenerate well on its own, and the existing County red pine is reaching its maximum economic life; and

WHEREAS, replanting of red pine is necessary to ensure continued County revenue through timber sales for the next 60-100 years; and

WHEREAS, PRT has agreed to furnish seedling management services (see attached) for 228,000 seedlings which will be planted in 2026, in Sections 18, 19 and 30 of the Town of Bagley; and

WHEREAS, the fiscal impact is \$49,020.00. One-half (\$24,510) of the balance due will be paid in 2025, and the other half (\$24,510.00) will be paid in 2026 after delivery; and

WHEREAS, the Land and Water Resource Committee is recommending approval of this seedling management contract.

THEREFORE, BE IT RESOLVED, that the Oconto County Board of Supervisors hereby approves the seedling management contract with PRT in the amount of \$49,020.00

Submitted this 23rd day of January, 2025.

By: LAND AND WATER RESOURCES COMMITTEE

Tim Cole, Chair  
Patrick J. Scanlan  
Keith Schneider  
Wayne Kaczrowski  
Mike Beyer

Electronically Reviewed by Corporation Counsel on 01/07/2025 - BLE

*Adopted by an electronic vote: 27 Ayes, 0 Nays, 4 Absent, 0 Abstain, 0 Vacant*

STATE OF WISCONSIN  
COUNTY OF OCONTO

I, Kim Pytleski, do hereby certify that the above is true and correct copy of the original now on file in the office of the County Clerk and that it was adopted by the Oconto County Board of Supervisors on this date. DATE: 01/23/2025 Kim Pytleski, County Clerk



PRT Contract No.

ON-2025-001

Owner Ref.

## SEEDLING MANAGEMENT CONTRACT

THIS AGREEMENT effective this 28th day of November, 2024 between **OCONTO COUNTY WI** ("Owner"), of 301 Washington St. Room 3017, Oconto, WI, 54153-1620, USA and **PRT USA INC.** ("PRT"), of #101 – 1006 Fort Street, Victoria, British Columbia, V8V 3K4, Canada.

### BACKGROUND:

The Owner has agreed to engage PRT to cultivate a minimum number of seedlings as summarized below for the initial term of this agreement and detailed in Schedule "A", on the terms and conditions of this agreement:

YEAR AND TIME OF SOWING	YEAR AND TIME OF DELIVERY	MINIMUM NUMBER OF SEEDLINGS (K)
Spring 2025	Spring 2026	228.000
		<b>228.000</b>

### AGREEMENTS:

For good and valuable consideration, the receipt and sufficiency of which each party acknowledges, the parties agree as follows:

#### 1 RELATIONSHIP

- 1.1 Engagement. The Owner hereby engages PRT and PRT hereby accepts such engagement, for the purpose of providing the management services described in section 3.2 on the terms and conditions of this agreement.
- 1.2 Relationship. PRT and the Owner will at all times remain independent parties and are not, nor will they represent themselves to be, partners or joint venturers.

#### 2 SUPPLY OF SEED

- 2.1 Seed Supply. The Owner will supply all seed from which it desires PRT to grow and deliver seedlings.
- 2.2 Title. Title to all seed supplied by the Owner and to all propagules and seedlings produced from such seed (the "Seedlings") will remain with the Owner throughout the initial term and any renewal term of this agreement, except as otherwise provided in this agreement.
- 2.3 Acquisition of Seed by PRT. If the Owner requests, and PRT agrees, to obtain the seed contemplated by this agreement, PRT will do so solely as the agent for the Owner and will have no obligation to the seed supplier or to the Owner, except as such agent. All seed so acquired for the Owner will be deemed for all purposes to be seed supplied by the Owner.

#### 3 MANAGEMENT SERVICES

- 3.1 Nursery. PRT will manage the growth of the Seedlings at the nursery or nurseries specified in Schedule "A" or such other nursery facility as may be agreeable to the Owner (the "Nursery").
- 3.2 Services. PRT will perform the services (collectively, the "Management Services") of seedling production for the Owner and any other services included in Schedule "A" of this agreement.
- 3.3 Specifications. PRT will perform the Management Services in such a manner as to deliver to the Owner the Seedlings in the quantity, species, stock types and seedlots set out in Schedule "A". PRT further agrees to deliver the Seedlings in conformity with the specifications set out in Schedule "A" and the following further specifications (collectively, the "Specifications"):
  - a) the Seedlings will be in a morphological and physiological condition which is acceptable to the Owner, acting reasonably;
  - b) the Seedlings will be substantially free of disease, pests, chlorosis and mechanical damage; and
  - c) the Seedlings may have been treated only with pesticides registered under the Federal Insecticide, Fungicide, Rodenticide Act (FIFRA) and approved under such Act for application upon forest seedlings and applied in accordance with the manufacturer's specifications.

3.4 Supply of Materials. PRT will have the sole and exclusive right to determine the manner in which the Management Services are provided by it and shall supply, at its own expense, all materials other than the seed required for the provision of such Management Services.

3.5 Inspection. The authorized representative of the Owner will have a right of access to the Nursery premises at mutually agreed times, for the purpose of inspecting the Seedlings, including verifying completion of sowing and inventories of the Seedlings and in order to complete a final inspection.

#### 4 TERM AND TERMINATION

4.1 Term. The initial term of this agreement will commence on the effective date shown on page one and will end on the date on which the Seedlings have been delivered to the Owner, or are deemed to have been abandoned by the Owner under this agreement, unless terminated earlier in accordance with the terms of this agreement. The parties may renew this agreement for one or more renewal terms by signing a revised Schedule "A" and attaching it to this agreement, which revised Schedule "A" will form part of this agreement and be deemed to be the Schedule "A" referred to herein. Each such renewal term will commence on the date on which the revised Schedule "A" is signed by both PRT and the Owner and will end on the date on which the Seedlings under the revised Schedule "A" have been delivered to the Owner, or are deemed abandoned by the Owner under this agreement, unless terminated earlier in accordance with the terms of this agreement.

4.2 Termination. If the Owner fails to make any payment required to be made under this agreement, and fails to remedy such breach within thirty (30) days of receipt of written notice from PRT requesting remedy thereof, PRT may, at its option, terminate this agreement without further notice to the Owner. In the event of such termination, the Owner will pay forthwith to PRT an amount equal to the Fees (as defined below) in full less any instalment payments previously received by PRT, and the Seedlings shall be deemed to have been abandoned to PRT.

#### 5 DELIVERY

5.1 Delivery. PRT will deliver the Seedlings to the Owner F.O.B. the Nursery, or at such other location as is mutually agreeable to the Owner and PRT, before the delivery date set out in Schedule "A" (the "Delivery Before").

5.2 Shipment. PRT will mark all shipping containers with the planting stock description and box quantities (including species, age, stock type and seedlot) and will provide the Owner with shipping invoices showing the number of Seedlings, by species and stock types, and the pesticide uses and dates of application with each shipment.

## 6 REPORTING

6.1 Samples. At the Owner's request PRT will deliver samples of the Seedlings, provided that such samples will not exceed, in the aggregate, one-half of one percent (0.5%) of any of the seedling types specified in Schedule "A".

6.2 Reports. PRT will deliver reports to the Owner containing such details and information regarding the Seedlings as may reasonably be requested by the Owner.

6.3 Pesticide Reporting. PRT will maintain, and will make available to the Owner at the Owner's request, a complete and itemized written record of pesticide applications made to the Seedlings, including chemicals and dates.

6.4 Written Inventory. PRT will maintain, and will deliver to the Owner once during the crop cycle, a written inventory of the Seedlings and will advise the Owner of any material event which is likely to have a significant adverse impact on the physical condition or inventory of the Seedlings.

## 7 PAYMENT FOR MANAGEMENT SERVICES

7.1 Fees. In consideration of the Management Services, the Owner will pay PRT the management fees set out in Schedule "A" plus applicable taxes payable on such fees, which fees will be based on the number of Seedlings delivered (in aggregate, the "Fees"). All dollar amounts shall be in U.S. dollars unless otherwise specified.

7.2 Payment Schedule. The Owner agrees to pay the Fees in installments, in accordance with the payment schedule set out in Schedule "B". The Owner agrees to make all payments on PRT's standard invoice terms and in lawful U.S. Funds by Electronic Funds Transfer (EFT) or by check on bankers' draft negotiable by PRT without fee at a Canadian or U.S. chartered bank designated by PRT.

7.3 Excess Payments. If, on the Delivery Date, the aggregate instalment payments made to PRT exceed the Fees owing for the Seedlings actually delivered on the Delivery Date, PRT will repay the amount of such excess to the Owner within 30 days of such date.

7.4 Holding Over Fee. If the Owner fails to accept any or all of the Seedlings on the Delivery Date as specified in Schedule "A" and the Seedlings have met the Specifications by such date, then the Owner shall pay to PRT, upon invoice, the amount of accrued and unpaid Fees as at the Delivery Date plus a sum equal to five percent (5%) of the Fees for each additional month or portion thereof during which the Owner does not take delivery of the Seedlings. The additional fee shall be payable upon delivery of the Seedlings.

## 8 EXCESS PRODUCTION AND ABANDONMENT

8.1 Excess Seedlings. If PRT produces Seedlings in excess of the quantities specified in Schedule "A" ("excess seedlings"), then PRT will offer such excess seedlings to the Owner at a fee per seedling equal to the fee set out in Schedule "A" for similar stock. If the Owner does not accept the excess seedlings within sixty (60) days following the lift date for the excess seedlings, it will be deemed to have abandoned all of the excess seedlings to PRT as of the Delivery Date.

8.2 Excess Seedlings – Mandatory Contract Overruns. The Owner agrees to accept Excess Seedlings identified as

Mandatory Contract Overruns at a fee per seedling equal to the fee set out in Schedule "A" for similar stock. Mandatory Contract Overruns are defined as those excess seedlings required to complete the packaging of one full box of an order over the original contracted requested seedlings

8.3 Failure to Accept Seedlings Meeting Specifications. If, for any reason, the Owner does not take delivery of the Seedlings on the Delivery Date, except only by reason of the failure of PRT to make delivery available in accordance with the terms of this agreement, and if the Seedlings meet the Specifications, the Seedlings will be deemed to have been abandoned to PRT by the Owner upon the expiration of fifteen (15) days from the Delivery Date provided that prior to the expiration of such 15 day period the Owner has not notified PRT that it wishes to engage PRT, and PRT accepts this engagement, on a holding over basis on the terms set out in paragraph 7.4.

8.4 Seedlings Not Meeting Specifications. The Owner is not obligated to accept delivery of any of the Seedlings which do not meet the Specifications. However, the Owner may agree to accept such seedlings on such other terms as are mutually acceptable to the Owner and PRT. If the Owner does not accept such seedlings on the terms of this agreement or such other terms upon which PRT and the Owner may agree:

- a) the Owner will be relieved of its obligation to pay that portion of the Fees directly related to the non-conforming seedlings and will be entitled to a refund of all instalment payments made in respect of such seedlings. PRT will make such refund payments to the Owner within 30 days of the expiration of the initial term or, as applicable, any renewal term, of this agreement and PRT will be entitled to set-off any such refund payments against Fees payable by the Owner to PRT under this agreement; and
- b) the Owner will be deemed to have abandoned such non-conforming seedlings to PRT as of the planned Delivery Date or the date of notification of abandonment, whichever is earlier, without any right of compensation therefor.

8.5 No Obligation to Account. When used in this agreement the term "abandonment" (and any variations thereof) means that the Owner has abandoned to PRT absolutely all of the Owner's right, title and interest in and to the Seedlings for all purposes and except as otherwise expressly provided herein, with no right of compensation therefor or refund of Fees. PRT will not be obliged to account to the Owner in any fashion for the use made or proceeds of the Seedlings abandoned to PRT under the terms of this agreement.

## 9 **LIMITED WARRANTY**

9.1 Seedling Survival. PRT warrants to the Owner that seedlings produce under the terms of this Agreement and which are subject to cold storage at a PRT cold storage facility or other agreed upon cold storage facility shall be capable of ninety percent (90%) or greater survival, as determined by potting tests, when shipped to the Owner.

In the event that seedlings are not capable of survival as described, PRT agrees to advise the Owner immediately, and further agrees to provide sufficient seedlings to make up the balance to one hundred percent (100%) of the original delivered amount, as soon as possible, and not later than two years after the originally planned shipping date.

Except as specifically provided in this Section 9, there are no warranties, express or implied, in connection with the sale or survivability of the seedlings or the provision of management services hereunder, and all warranties, including warranties or merchantability or of fitness for a particular purpose, are hereby disclaimed.

## 10 **NOTICES**

10.1 Notices. Any notice or report or other communication required to be given by either party to this agreement

will be given in writing and will be deemed to have been duly given if delivered by hand or by verified facsimile, or upon the third business day after the communication has been delivered to Canada Post or the U.S. Postal Service, whichever may be applicable, postage prepaid, for delivery by registered mail to the other party at the address set out on page one.

10.2 Authorized Official. The Owner will appoint an authorized official with complete authority to exercise all discretion of the Owner provided for in this agreement and to conduct all inspections, approve all documents and otherwise communicate with PRT under this agreement and will specify such authorized official in Schedule "C". PRT will not be obliged to look to any further authority for the purposes of this agreement than the designation of the authorized official in Schedule "C". If the Owner fails to appoint an authorized official, or to replace such authorized official when necessary and to notify PRT of such replacement, the President of the Owner (or the signatory to this agreement if the Owner is not a corporation) will be deemed to be the authorized official.

## 11 GENERAL CONDITIONS

11.1 Governing Law. This agreement will be governed by and interpreted in accordance with the laws of the state of Washington, U.S.A., and the parties hereby attorn to the jurisdiction of the Superior Court of King County, Washington, with venue in Seattle, Washington, in the event of the submission of any dispute to litigation.

11.2 Time of Essence. Time will be of the essence of this agreement.

11.3 Entire Agreement. This agreement constitutes the entire agreement between the parties and there are no representations, warranties, collateral contracts, conditions or terms, express or implied, other than included herein.

11.4 Force Majeure. PRT shall not be required to perform any term, obligation, covenant or condition of this Agreement so long as such performance is delayed or prevented by any acts of God or of the public enemy, wars, insurrection, riot, fire, flood, strikes, lockout or other industrial disputes, First Nations disputes or blockades, material or labor restriction by any governmental authority, state of emergency or public health emergency declared by a governmental authority, a pandemic (including, without limitation, COVID-19), government mandated quarantine or travel bans, government mandated closures, disruption, breakdown, delayed production or interruption for any period of time of transportation, the use of equipment, labor or materials including, without limitation, the closing of government buildings, airports, harbors, railroads or pipelines or other infrastructure due to a worldwide or local pandemic or other health or climate related disruptions, or any other cause not reasonably within the control of such party and which by the exercise of due diligence such party is unable, wholly or in part, to prevent or overcome (each a "Force Majeure Event"); provided that if a Force Majeure Event results in PRT being unable to deliver the Seedlings but does not cause total destruction of the Seedlings, PRT will deliver and the Owner will accept such portion of the Seedlings as have grown and met the Specifications and the Owner will pay to PRT a proportional amount of the Fees.

11.5 Arbitration. In the event of any disagreement or dispute between the parties with respect to this agreement or the interpretation thereof, the dispute will be finally settled by arbitration administered by the Commercial Arbitration and Mediation Center for the Americas in accordance with its rules, with venue in Seattle, Washington. There shall be one arbitrator. The determination of the arbitrator shall be final and binding on the parties with the arbitration costs being borne equally by the parties, and the judgment or award rendered by the arbitrator may be entered in any court having jurisdiction thereof. Either party may serve notice to submit the dispute to arbitration, having attempted to resolve the dispute by agreement, if the dispute remains unresolved for a period of more than twenty-one (21) days after such attempt.

11.6 Limited Liability. PRT's liability for damages to the Owner for any cause whatsoever, and regardless of the form of action, whether in contract or in tort, will be limited to the Fees. In no event will PRT be liable for any

lost profits or savings, or for incidental, consequential, punitive or exemplary damages, regardless of the form of action, even if PRT has been advised of the possibility of such damages, or for any claim against PRT by any other party.

11.7 **Survival.** This agreement will enure to the benefit of and be binding upon the parties hereto, their personal representatives, successors and permitted assigns as the case may be. This agreement may not be assigned without the prior written consent of the other, provided that PRT may at any time assign this agreement or subcontract the Services or any portion thereof, to any affiliate of PRT.

11.8 **Severability.** If any term of this agreement is partially or wholly invalid or unenforceable, the remainder of this agreement will not be affected and each remaining term will be separately valid and enforceable. The parties hereto agree to negotiate in good faith to agree to a substitute provision which will be as close as possible to the intention of an invalid or unenforceable provision as may be valid or enforceable.

11.9 **Schedules.** For greater certainty, it is specifically agreed and acknowledged that Schedule A, Schedule B, Schedule C and Schedule D attached hereto and separately signed by the parties form part of this agreement.

TO EVIDENCE THEIR AGREEMENT each of the parties has executed this agreement on the date appearing below.

***Oconto County WI***

By: \_\_\_\_\_  
Authorized Signatory  
Date: \_\_\_\_\_

***PRT USA Inc.***

By: \_\_\_\_\_  
Authorized Signatory  
Date: \_\_\_\_\_

DocuSigned by:  
  
Sylain Montpellier  
ADF58955C800447...



**Schedule A**  
**SEEDLING MANAGEMENT CONTRACT**

<b>PRT Contract No.</b>	ON-2025-001
<b>Date</b>	November 28, 2024
<b>Owner Ref.</b>	

BETWEEN: **Oconto County WI**  
AND: **PRT USA Inc.**

Order	Grow Nursery	Product	Seedlot	Year & Time of Sowing	Delivery Before	Season of Planting	No. of Seedlings (K)	Mgmt Fee / Seedling (USD\$)	Order Value (USD\$)	Stock Specifications				
										Target HT (cm)	Minimum RCD (mm)	Max HT (cm)		
2025ON085	PRT Brighton	PR PSB 311 1+0		2025 Mar	May 15, 2026	SP 2026	228.000	0.2150	\$49,020.00	12	2.3	8	1.8	16
<b>TOTAL for ON-2025-001 :</b>								<b>228.000</b>	<b>\$49,020.00</b>					

**INCLUDED IN SEEDLING PRICE**

- Sourcing and purchase of seed,
- Cold storage of seedlings.

**ADJUDICATION**

- Seedlings that do not meet specification shall not exceed 6%.

**QUESTIONS?**

Please contact your customer support representative, Sylvain Montpellier at 807-371-0126 or [sylvain.montpellier@prt.com](mailto:sylvain.montpellier@prt.com) for further questions or quote adjustments.

**NOT INCLUDED IN SEEDLING PRICE**

- Transport from Grow Nursery to Cold Storage, charged at cost.
- Delivery of seedlings from cold storage to customer, charged at cost.

**OVERRUNS**

- OVERRUNS can be purchased at 100% the seedling price.

**SEEDLING SPECS**

- Seedlings: shall be substantially free of any diseases, insects, chlorosis or mechanical damage.
- Shoots: shall not be forked from the base and will ahve a clear dominant leader.
- Roots: Seedlings shall have a sufficient amount of roots to make a plantable plug.
- Seedlings with sparse, deformed or damaged root systems shall be culled.



**Schedule B**  
**SEEDLING MANAGEMENT CONTRACT**

PRT Contract No.	ON-2025-001
Date	November 28, 2024
Owner Ref.	

BETWEEN: **Oconto County WI**  
AND: **PRT USA Inc.**

**CONTRACT SEEDLING PAYMENTS**

Product	Seedlings (K)	Price	Contract Value (USD\$)	Payments		
				Month	%	Amount (USD\$)
PR PSB 311 1+0	228.000	0.2150	\$49,020.00	2025 Apr	50 %	\$24,510.00
				2026 May	50 %	\$24,510.00
						\$49,020.00
<b>TOTALS:</b>	<b>228.000</b>		<b>\$49,020.00</b>			<b>\$49,020.00</b>

**PAYMENTS SUMMARY**

2025 Apr	_____	\$24,510.00
<b>2025 Total:</b>	_____	<b>\$24,510.00</b>
2026 May	_____	\$24,510.00
<b>2026 Total:</b>	_____	<b>\$24,510.00</b>
<b>CONTRACT TOTAL:</b>		<b>\$49,020.00</b>



## **Schedule C**

### **SEEDLING MANAGEMENT CONTRACT**

<b>PRT Contract No.</b>	ON-2025-001
<b>Date</b>	November 28, 2024
<b>Owner Ref.</b>	

**BETWEEN: Oconto County WI  
AND: PRT USA Inc.**

## AUTHORIZED OFFICIALS

The **OWNER** hereby designates as its authorized official(s) for all purposes under the contract:

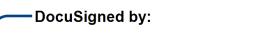
Name : Monty Brink  
Position : Forest Administator  
Address : 301 Washington St. Room 3017  
                  Oconto, WI  
                  54153-1620  
                  USA

Tel. No : (920) 834-6995  
Email : monty.brink@co.oconto.wi.us

**PRT** hereby designates as its authorized official(s) for all purposes under the contract:

Name : Sylvain Montpellier  
Position : Customer Support Representative  
Address : P.O. Box 757  
                  Dryden, ON  
                  P8N 2Z4  
Tel. No : (807) 371-0126  
Email : sylvain.montpellier@prt.com

<b>OWNER</b>	_____
<i>DELIVERED BY:</i>	_____
<i>DATE :</i>	_____

<b>PRT</b>	<b>ACCEPTED BY:</b>
DocuSigned by:	
 Sylvain Montpellier ADF58955C800447...	
<b>DATE :</b>	12/2/2024



**Schedule D**  
**SEEDLING MANAGEMENT CONTRACT**

<b>PRT Contract No.</b>	ON-2025-001
<b>Date</b>	November 28, 2024
<b>Owner Ref.</b>	

BETWEEN: **Oconto County WI**  
AND: **PRT USA Inc.**

**PLANNED PACKAGING REQUIREMENTS**

Product	Req (K)	Box Size	Liner	Sdlg / Box	Orientation	Cold Storage Location	Price Type	Price (USD\$)	Unit	Value (USD\$)
PR PSB 311 1+0 SP 2026	228.000	16x12x18	POLY	600	NWH	PRT Great Lake States Cold Storage				
<b>GRAND TOTAL:</b>	<b>228.000</b>									<b>\$0.00</b>

**Lift Instructions:**

No Wrap

**RESOLUTION – R2025-01-08**

To: The Honorable Chair and Members of the Oconto County Board of Supervisors

**Re: Recreational Boating Facilities Grant Application for North Bay Shore**

WHEREAS, Oconto County is interested in dredging and reconstruction of boat launch at North Bay Shore; and

WHEREAS, financial aid is required to carry out the project; and

WHEREAS, the fiscal impact will be 50% cost share of the total grant amount to be covered by boat landing fees carry over account and/or other grant funding.

NOW, THEREFORE, BE IT RESOLVED, that the Oconto County Board of Supervisors authorizes Forest, Parks, and Recreation Administrator to act on behalf of Oconto County to:

1. Submit an Application to the State of Wisconsin Department of Natural Resources for any financial aid that may be available.
2. Submit reimbursement claims along with necessary supporting documentation within 6 months of project completion date.
3. Submit signed documents
4. Take necessary action to undertake, direct and complete the approved project.

BE IT FURTHER RESOLVED that Oconto County will comply with state or federal rules for the programs; may perform force account work; will maintain the completed project in an attractive, inviting, and safe manner; will keep the facilities open to the general public during reasonable hours consistent with the type of facility; and will obtain from the State of Wisconsin Department of Natural Resources or the National Parks Service approval in writing before any change is made in the use of the project site.

Submitted this 23rd day of January, 2025.

By: LAND AND WATER RESOURCES COMMITTEE

Tim Cole, Chair  
Patrick J. Scanlan  
Keith Schneider  
Wayne Kaczrowski  
Mike Beyer

Electronically Reviewed by Corporation Counsel on 01/07/2025 - BLE

*Adopted by an electronic vote: 27 Ayes, 0 Nays, 4 Absent, 0 Abstain, 0 Vacant*

STATE OF WISCONSIN  
COUNTY OF OCONTO

I, Kim Pytleski, do hereby certify that the above is true and correct copy of the original now on file in the office of the County Clerk and that it was adopted by the Oconto County Board of Supervisors on this date. DATE: 01/23/2025 Kim Pytleski, County Clerk

1  
2  
3  
4  
5 **RESOLUTION – R2025-01-09**6  
7 To: The Honorable Chair and Members of the Oconto County Board of Supervisors8  
9 **Re: Sport Fish Restoration Grant Application for North Bay Shore**10  
11 WHEREAS, Oconto County is interested in obtaining a cost share grant from the Wisconsin  
12 Department of Natural Resources for the purpose of dredging and reconstruction of boat launch at North  
13 Bay Shore; and14 WHEREAS, the respondent attests to the validity and veracity of the statements and  
15 representations contained in the application;

16 WHEREAS, an Agreement/Contract is required to carry out the project; and

17 WHEREAS, financial aid is required to carry out the project; and

18 WHEREAS, the fiscal impact will be 50% cost share of the total grant amount to be covered by the  
19 boat landing fees carryover account and/or other grant funding.20  
21 NOW, THEREFORE, BE IT RESOLVED, that the Oconto County Board of Supervisors will meet  
22 the financial obligations necessary to fully and satisfactorily complete the project and hereby authorizes  
23 and empowers the following employee to submit the following documents to the DNR for financial  
24 assistance that may be available:25  

Task	Title of Authorized Representative	Email address and Phone number
Sign and submit application	Forest, Parks and Recreation Administrator	<a href="mailto:monty.brink@ocontocountywi.gov">monty.brink@ocontocountywi.gov</a> / 920-834-6995
Enter into an agreement/contract with the DNR	Forest, Parks and Recreation Administrator	<a href="mailto:monty.brink@ocontocountywi.gov">monty.brink@ocontocountywi.gov</a> / 920-834-6995
Submit required reports to the DNR to satisfy the Agreement/Contract, as appropriate	Forest, Parks and Recreation Administrator	<a href="mailto:monty.brink@ocontocountywi.gov">monty.brink@ocontocountywi.gov</a> / 920-834-6995
Submit reimbursement request(s) to the DNR per the Agreement/Contract	Forest, Parks and Recreation Administrator	<a href="mailto:monty.brink@ocontocountywi.gov">monty.brink@ocontocountywi.gov</a> / 920-834-6995
Sign and submit other documentation as necessary to complete the project per the Agreement/Contract	Forest, Parks and Recreation Administrator	<a href="mailto:monty.brink@ocontocountywi.gov">monty.brink@ocontocountywi.gov</a> / 920-834-6995

26  
27 BE IT FURTHER RESOLVED that Oconto County will comply with all local, state, and federal rules,  
28 regulations, and ordinances relating to this project and the cost share Agreement/Contract.29  
30 Submitted this 23rd day of January, 2025.31  
32 By: LAND AND WATER RESOURCES COMMITTEE33  
34 Tim Cole, Chair  
35 Patrick J. Scanlan  
36 Keith Schneider  
37 Wayne Kaczrowski  
38 Mike Beyer39  
40 *Electronically Reviewed by Corporation Counsel on 01/07/2025- BLE*

Adopted by an electronic vote: 27 Ayes, 0 Nays, 4 Absent, 0 Abstain, 0 Vacant

STATE OF WISCONSIN  
COUNTY OF OCONTOI, Kim Pytleski, do hereby certify that the above is true and correct copy of the original now on file in the  
office of the County Clerk and that it was adopted by the Oconto County Board of Supervisors on this  
date. DATE: 01/23/2025 Kim Pytleski, County Clerk

**RESOLUTION – R2025-01-10**

To: The Honorable Chair and Members of the Oconto County Board of Supervisors

**Re: Approve Funding for 2024 Oconto County Commission on Aging, Inc. Audit**

WHEREAS, The Oconto County Commission on Aging, Inc. is considered a component unit of the county; and

WHEREAS, The Commission on Aging, Inc's annual audit is required to be completed and included as part of the county's annual audit; and

WHEREAS, due to ongoing financial issues, Resolution #R2024-10-09 designated the Oconto County Department of Health & Human Services as Oconto County's Aging Unit and Benefit Specialist Program, pursuant to Chapter 46 of the Wisconsin State Statutes; and

WHEREAS, Oconto County Commission on Aging, Inc. is still required to provide an audit for FY2024, and

WHEREAS, Oconto County received a quote of \$20,000 from CliftonLarsonAllen LLP (CLA) to conduct the 2024 audit for Oconto County Commission on Aging, Inc., and

WHEREAS, The Commission on Aging Inc. currently does not have sufficient funding to cover the cost of an audit; and

WHEREAS, the Administration Committee recommends the carryover and use of \$6,000.00 from the unused 2024 contingency funds allocated to the Commission on Aging, Inc. for professional financial services and a transfer of \$14,000 from the 2025 contingency budget to hire CLA to conduct the 2024 audit as noted above, and

WHEREAS, funding from the Contingency Budget will require a 2/3 vote to pass; and,

WHEREAS, the fiscal impact is \$20,000.00.

NOW, THEREFORE, BE IT RESOLVED, that the Oconto County Board of Supervisors hereby approve a transfer of \$20,000.00 from the Contingency Budget (\$6,000 from 2024 and \$14,000 from 2025) to hire CLA to conduct the 2024 Oconto County Commission on Aging, Inc. audit.

Submitted this 23rd day of January, 2025.

By: ADMINISTRATION COMMITTEE

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

Electronically Reviewed by Corporation Counsel on 01/20/25- BLE

*Adopted by an electronic vote: 25 Ayes, 2 Nays, 4 Absent, 0 Abstain, 0 Vacant*

STATE OF WISCONSIN  
COUNTY OF OCONTO

I, Kim Pytleski, do hereby certify that the above is true and correct copy of the original now on file in the office of the County Clerk and that it was adopted by the Oconto County Board of Supervisors on this date. DATE: 01/23/2025 Kim Pytleski, County Clerk