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Oconto County Board Agenda
Tuesday, April 21, 2026 at 9:00 am CDT

1. Call to Order and Roll Call	**Non-Action**
2. The Pledge of Allegiance to the Flag	**Non-Action**
3. The Invocation – County Administrator	**Non-Action**
4. Statement of County Mission and Vision	**Non-Action**
5. Administration of Oath of Office – Honorable Jay N. Conley, Judge	**Non-Action**
6. Review and Adoption of Standing Rules	**Majority of Members Present**
7. Review and Adoption of Financial Management Policy	**Majority of Members Present**
8. Elections and Appointments	**No Vote Required**

8.1 Chair of County Board
8.2 Vice-Chair of County Board
8.3 Annual Committee Appointments by Chair

9. Confirmation of Committee Appointments	**Majority of Members Present**
10. Regular Agenda	**Voice Vote**

10.1 Change in Sequence

10.2 Removal of Items

10.3 Approval of Regular Agenda

11. Approval of Previous Meeting Proceedings	**Voice Vote**
12. Committee and Departmental Reports (No Action to be Taken)	**No Vote Required**

12.1 Strategic Framework presented by CESA 8

13. Announcements/General Information (No Action to be Taken)	**No Vote Required**
14. Committee and Department/Office Introductions	**Non-Action**

A quorum of the newly appointed Oconto County Standing Committees may meet in the locations listed below for the purpose of meeting with the departments/offices assigned to each committee, gathering information, and participating in discussions regarding committee structure. No action will be taken.

3rd floor Building A Room #3041: Administration and Highway (side office)

1st floor Building A Room #1003/1004: Health & Human Services Board and Land & Water Resources

LEC Conference Room #1389A&B: Property & Technology and Public Safety

15. Adjournment	**Non-Action**

OCONTO COUNTY
FINANCIAL MANAGEMENT POLICY



Revised Rev. January 22, 2026

OCONTO COUNTY FINANCIAL MANAGEMENT POLICY

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Sec. 1.1 PURPOSE

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

Sec. 1.2 AUTHORITY

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

Sec. 1.3 AUTHORIZED EXPENDITURES

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

Sec. 1.4 STANDARDS OF ACCOUNTING

1. Oconto County shall account for its receipts and uses of funds according to Generally Accepted Accounting Principles (GAAP) adopted as Government Accounting Auditing and Financial Reporting (GAAFR) and endorsed for government agencies by the Governmental Accounting Standards Board (GASB) as such standards are embodied in the latest edition of financial accounting standards issued by GASB.

2. The Oconto County Finance Director shall be vested with responsibility to determine compliance by the County and its departments with these accounting standards. The Finance Director may vary from the requirements of these standards where the unique circumstances of Oconto County so dictate, but no variance may be made if its effects would be to falsely represent the actual financial condition of the County. Variations will be reported to the Administration Committee at the next meeting.

Sec. 1.5 PURCHASE ORDERS

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

Sec. 1.6 PAYMENT OF INVOICES; GENERALLY

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

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

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

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

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

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

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

2. Invoice Processing

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

3. Payment

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

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

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

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

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

Sec. 1.7 SPECIFIC PAYMENT POLICIES

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

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

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

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

a. Court ordered and/or statutory payments including GAL fees, jury and witness fees and mileage, transcript fees, garnishments, special counsel fees, judgements and court ordered claims against the county, and any other type payment ordered by a court or required by state statute.

b. Payments due by provision of the state statues to a federal or state government or any of their subdivision, agencies or departments.

c. Payroll, upon receipt of properly prepared and certified time records for the various departments, and payments resulting from payroll deductions and fringe benefits including, but not limited to federal and state taxes, health, dental and life insurance, garnishments, deferred compensation, retirement and union dues.

d. All program accounts and claims processed for payment by the Health & Human Services Department in accordance with the authority conferred upon the Health & Human Services Board, except capital outlay, equipment purchases, or general operating expenses

e. All claims processed for payment by the Highway Commissioner in accordance with the authority conferred to the County Highway Committee per Wis. Stats. Sec. 83.015 and County Board Rule 2.124.

f. All claims for payments which have been approved by specific action of the County Board.

g. Recurring and budgetary approved utility services including: electrical, telephone, water, sewer, and waste management.

h. Payments involving discounts on approved delivery contracts, purchase orders, etc., which have been approved for payment by a statutory board, commission or committee of the County Board.

i. Prepayment of reservations and registrations for conventions, conferences, and seminars that have been approved by a statutory board, commission, or committee of the County Board.

j. Payment of liability, workers compensation, property, and all other types of county insurance premiums that have been budgeted and approved for payment by the Administration Committee.

k. Payments on debt service that have been included in an approved annual budget by the County Board.

l. Lease payments of reoccurring nature, if a current lease contract copy is on file with the County Clerk and if such payments have been authorized for routine payment by the home committee.

m. Contracted service payments of a reoccurring nature if a current service contract copy is on file with the County Clerk and if such payments have been authorized for routine payment by the home committee.

n. Computer-related hardware and software, including GIS software, annual maintenance agreements/contracts, if such agreements/contracts have been adequately budgeted for and specifically approved for payment by the Property & Technology Services Committee or other home committee. (see Section 2.0(3))

o. Invoices for Forestry & Parks Dept operating expenses and Highway Dept operating expenses as noted in Section 1.8(2) and 1.8(3).

Sec. 1.8 PURCHASING

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

1. Departments

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

2. County Administrator

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

3. Home Committee/County Board

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

4. General Procurement Procedure (Non Public Works)

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

a. Goods or services that are under $10,000 ($25,000 for Highway Department) may be procured by obtaining at least one verbal quote, preferably three.

b. Goods or services that are between $10,000 and $25,000 ($100,000 for Highway Department) may be procured by obtaining, at minimum, one written quotation, preferably three, if available. Any procurement where the contract is estimated to exceed $5,000 requires advertising on the county website and other web-based platforms, like DemandStar, used by the county.

c. Procurement of goods or services that are over $25,000 ($100,000 for Highway Department) shall be procured by a sealed Request for Bids process. Request for Bids shall be posted pursuant to Wis. Stats. §985, and on the county's website. All notices must contain information on the date, time and location of the bid opening. Sealed bids shall be received by the County Clerk until the date and time of the bid opening. The County Clerk shall stamp the date and time each bid is received. The County Clerk shall keep the original sealed bids and retain per the records retention policy.

d. Following the bid opening, the department head shall review bids for sufficiency and compliance with specifications of the Request for Bid. The department head may work with other staff members to review bids. A summary of the bids is to be prepared by the department head, or designee, for the Home Committee to review. The Home Committee shall then prepare a recommendation to the County Board at the earliest possible time.

e. All requests for quotes, bids or RFP's shall be in writing and reviewed by Corporation Counsel prior to awarding a contract to vendor to ensure that all specifications are met.

f. Departments may choose more restrictive procedures, if deemed necessary.

g. Departments are not to break down a total project in order to circumvent these procedures unless approved by the Administration Committee.

h. Procurement using State Purchasing Contracts satisfies above requirements except for public works projects.

i. All quotes that exceed $25,000 must identify the owners and principal officers of the responding vendor who will be responsible for the project. Departments are responsible for ensuring that the vendor company, owner and principal officers are not barred from Federal contracting. **A hard copy (screen shot) of this verification must be kept for audit purposes.**

j. The County Administrator has the authority to waive any requirements under Sec 1.8 (4), on a case-by-case basis, when:

    a. It is impossible or impractical to draw specifications satisfactorily to permit competitive bidding, including the purchase of used equipment, where specifications can vary on each item, making a competitive bid impractical.
    b. The material, supply, equipment, or service:
        i. Can be furnished from only one source
        ii. Constitutes special adaptation for a special purpose
        iii. Is of a technical or experimental nature
        iv. Requires creative or individual talents, scientific knowledge, special skills or training, artistic or professional skills
        v. Can be obtained by a unique or opportune buying condition
    c. An immediate procurement is necessary in an emergency situation
    d. After unsuccessful competitive sealed bidding.
    e. In the County Administrator's discretion, when the administrator reasonably believes that such determination is in the best interests of the county due to a lack of qualified vendors, supply chain issues, or a lack of materials.

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

5. Public Works Projects Procurement

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

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

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

6. Procurement of Professional Services /Client Services

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

7. County Credit Card

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

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

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

When a charge is made:

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

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

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

8. Governmental Status/Personal Use

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

9. End of Year Purchases

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

Sec. 2.0 ADMINISTRATIVE PROCEDURES

1. Administration Committee

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

2. Requisition for Office Supplies

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

3. Technology Purchases

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

4. Emergency Purchases

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

5. Contracts/Credit Applications

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

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

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

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

6. Fees & Fee Schedules

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

7. Over/Under Payments

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

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

8. Electronic Distribution of Payroll Paystubs

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

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

9. Accounts Receivable/Bad Debt Expense

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

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

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

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

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

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

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

Sec. 2.1 DISPOSAL OF SURPLUS PROPERTY

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

1. Departments with general (non-computer) equipment or supplies which have become unsuitable or unnecessary for their needs and which will not be traded in or applied on any purchase, shall notify theFacilities Manager. The Facilities Manager, shall inform other County Departments via the myOconto intranet of the equipment or supplies to determine if they can use those items. If there is no need for "general" equipment or supplies, the information for the "general" equipment shall be given to the Property & Technology Services Committee and disposed of by one of the following methods as determined by the Property & Technology Services Committee.

a. Sale of item via internet coordinated by Facilities Manager or via online auction service providers.
b. Declared as junk and property disposed of at the direction of the Property & Technology Services Committee.

c. The Facilities Manager shall contact local units of government with the information regarding the surplus "general" equipment and disposal process.

d. If the items are sold via the internet, the proceeds from the sale shall be paid to the County Treasurer and deposited into accounts as determined by the Administration Committee.

2. Law Enforcement vehicles shall be disposed of according to the Public Safety Committee. Proceeds from any sales shall be accounted for as a revenue in the Sheriff's Office budget under sale of vehicle account.

3. Highway equipment under $20,000 shall be disposed of according to the Highway committee per County board rule 2.123(d). Proceeds shall be accounted for as a revenue in the Highway Department budget. Equipment over $20,000 shall be disposed of per State Statute.

4. Technology equipment, such as computers, printers and phone, which become excess shall be returned to the Technology Services Department for inventory, parts, and/or disposal. The Technology Services Director will determine if the computer-related equipment can be used elsewhere within the County or disposed of via a contracted recycling company.

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

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

5. County employees and County Board members shall follow the same procedures as the public in purchasing surplus county property.

6. Forest, Parks & Recreation/Land Information Systems Department equipment or supplies not stored or used at the courthouse shall be disposed of according to the Land & Water Resources committee. Proceeds shall be accounted for as revenue in their appropriate budgets.

7. Solid Waste Department equipment or supplies not stored or used at the courthouse shall be disposed of according to the Land & Water Resources Committee. Proceeds shall be accounted for as revenue in their appropriate budgets

Sec. 2.2 CONFLICT OF INTEREST

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

See Wisconsin Statutes 19.59 and 946.13

Sec. 2.3 VENDOR PROTEST

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

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

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

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

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

Sec. 2.4 UNCLAIMED FUNDS/PROPERTY

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

Sec. 2.5 ADMINISTRATIVE BUDGET ADJUSTMENTS

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

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

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

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

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

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

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

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

5. Budget Compliance

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

a. The County budget is a formal document adopted annually by the county board of supervisors, which becomes a legal appropriation. As a segment of this document, a department's budget consists of one or more expenditure accounts and those accounts are comprised of one or more detailed line items. Financial reports for all departments and funds are available through the BS&A General Ledger module. Each department is responsible for monitoring and managing their resources to ensure that expenditures do not exceed the legal appropriation for their department.

b. The process for maintaining budgetary and financial compliance shall be as follows:

1. Line items – If an individual expense category line item becomes expended more than its adopted budget by 50% or less, or by less than $150 no adjustment is required unless it would cause the entire account to become over-expended. If the line item is greater than 150% of its budget and can be covered by another line item (or items) within the same account, then the department head shall submit a line item budget transfer request, approved by their Home Committee, to the Finance Department detailing the line items and amounts and an explanation why the particular line item has become over-expended and why the source line item(s) can be used. If additional department revenues have been collected that would offset the expense overage, then no budget adjustment is needed. The Health & Human Services Department is exempt from this section, as the department maintains account compliance by the following Section 1.8(5b2).

2. Department Account(s) – If an account within a department becomes over-expended, or appears that it will become over-expended, and the department head believes that funds are available in another account within the department to cover the expenditures, then the Department Head shall prepare a budget transfer request detailing the amounts and an explanation why the particular account has become over-expended and why the source account(s) can be used for the transfer. The account transfer request must be approved by the department's Home Committee if over $10,000. The transfer request is then to be forwarded to the Finance Department (or maintained on file in the Health & Human Services Department for Human Services accounts). If additional department revenues have been collected that would offset the expense overage, then no budget adjustment is needed. If the department only has one account or does not believe funds

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

3. Total Department – If the total expenditures for a department (or fund, in the case of Health & Human Services and Highway/Co Road & Bridge) exceed or appear they will exceed the legal appropriation for the department as a whole, then the department head must, in consultation with their Home Committee and the County Administrator, submit a report to the Administration Committee detailing the situation and a plan to correct the deficit. If additional department revenues have been collected that would offset the expense overage, then no budget adjustment is needed.

c. These procedures need not apply to those accounts which are expenditure reimbursed accounts deriving funds entirely from federal, state and local sources, including highway fund cost pool, state and local districts road and bridge accounts.

d. Non-compliance with the above procedures may result in delays in the processing of payments to vendors and other payees. Any additional or related costs due to delays are the responsibility of the department.

6. Capital Improvement Projects Spending Policy

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

Sec. 3.0 FUND BALANCE POLICY

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

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

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

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

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

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

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

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

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

1. The general fund designated, unassigned (working capital) balance is to be maintained at a minimum of $5,000,000 to provide an adequate cash flow.

2. In addition, the Finance Director will record an unassigned fund balance for the amount budgeted in the subsequent year.

HIGHWAY FUND

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

1. The internal service (Highway) fund Retained Earnings-Assigned shall be maintained at a minimum of one months (8.3%) equivalent of the fund's annual operating expenses (prior year audited), to provide an adequate cash flow for working capital.

2. The internal service (Highway) fund Retained Earnings-Assigned shall maintain an amount equal to the prior year's depreciation charge (as reported in the Highway closing Exhibit A Schedule 8). This reserve is available to fund capital asset purchases in the subsequent years.

3. The internal service (Highway) fund Retained Earnings-Assigned shall maintain an Inventory Reserve equal to the amount of net inventory assets at end of year.

4. In addition, the Finance Director will record an Assigned fund balance for the amount budgeted in the subsequent year.

Sec 4.0 TRAVEL, EXPENSE AND OTHER REIMBURSEMENT POLICIES

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

Sec 4.1 ELIGIBILITY

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

Individuals traveling on official County business may require a reasonable accommodation, as required by Federal Americans with Disabilities Act (ADA) and/or Section 504 of the Rehabilitation Act of 1972. Reasonable accommodations could take various forms such as payment of porterage 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-outpay, shall be eligible for reimbursement of mileage between their home and work site when **called in** outside of their normal working hours. Employees should note these miles separately on their reimbursement form as “call-out miles”, as such payment may be considered a taxable fringe benefit under IRS guidelines. Call-out miles will be reimbursed at the IRS rate.

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

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

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

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

Sec. 4.3 TRAVEL – PUBLIC TRANSPORTATION

1. Reimbursement for commercial air travel shall generally be limited to the least costly coach fare that uses a regularly scheduled commercial carrier.

2. A rental vehicle may be used in situations where it is the most cost-effective means of transportation or when the efficient conduct of County business precludes the use of other means of transportation.

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

Sec. 4.4 LODGING

1. Eligible persons are expected to seek standard lodging accommodations that are comfortable, convenient, and safe; meet the business needs and offer good value. Reimbursement is limited to the rates established by the lodging establishments associated with the event or if no established rate, a reasonable rate as allowed by the respective home committee. When making reservations, the governmental rate must be requested.

2. Room reservations must be made in advance, using a County purchase order, department credit card or the employee may use their own credit card. The purchase order is available from the Finance Department. It indicates to the lodging facility that the County is exempt from state and local room taxes. The purchase order also provides the information that the establishment needs for direct billing to the County for room costs. Any cancellation fees as part of the lodging establishment official policy will be paid by the county. The Wisconsin Sales/Use Tax Exemption Certificate (Form 217) is available on the Intranet and should be provided to all lodging establishments when making lodging reservations.

3. No additional room charges will be allowed.

4. Employees are prohibited from using the County's governmental status in order to obtain a reduced lodging rate/state rate for personal use or to avoid paying sales tax on purchases/services for personal use.

5. Reimbursement for lodging within 50 miles of Oconto County Courthouse is not permitted unless specially authorized in advance by home committee or County Board action.

Sec. 4.5 MEALS

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

1. Eligible persons shall be reimbursed for the cost of meals, including tax, credit card fees, and tip of not to exceed 20% based on cost of the meal when the eligible person is on County business-related activities outside of Oconto County.

2. Eligible persons shall be reimbursed for the cost of meals, including tips and credit card fees at the following rates:
    a. Maximum of $40 per day for two or less meals
    b. Maximum of $50 per day for three meals (breakfast, lunch, and dinner only)
    c. Maximum of $60 per day for out of state meals (see Sec 4,6 (1) also)

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

3. Eligible persons shall not be reimbursed for the cost of meals when the eligible person is on County Business-related activities in Oconto County, except in the following circumstances:
    a. when the business activity involves conferences/sessions with outside agencies, such as other governmental units, in which case reimbursement for meals shall be pre-approved by the appropriate Department Head and/or Governing Committee/Board,
    b. County Board members attending regional or district meetings of local, state, or federal officials having similar responsibilities or duties.
    c. Meals provided to employees by departments for occasional in-house, department wide training purposes are allowed, if budgeted and cost effective, as opposed to outside training. Prior approval is required from the County Administrator and/or Human Resources Director. A request must be sent with the reason for the training, and which staff will be attending

4. Eligible persons shall not be reimbursed for cost of meals included in the cost of registration for any conference, seminar, training sessions or meeting unless specifically authorized by the Administration Committee.

5. Expenditures for alcoholic beverages are not reimbursable.

6. Per IRS regulations, reimbursements for meals not overnight are considered a fringe benefit and may be taxable to the employee.

Sec. 4.6 CONVENTIONS, CONFERENCE, SEMINARS AND TRAINING

1. Registration fees and tuition are reimbursable with evidence of payment (receipt). Department Heads and staff may attend those conventions; conference, seminars, and training that are appropriate and approved by the Department Head if budgeted. Home Committee approval is needed for unbudgeted training and training of $10,000 or over. All out-of-state training must be approved by the County Administrator and the Home Committee.

2. Conference/Seminar/Convention/Training is defined as an overnight event that per the agenda for that event states it is Conference/Seminar/Convention/Training. County Board members

shall obtain prior authorization from the respective committees and attend these events in order to be eligible for a meeting per diem.

Sec. 4.7 COMPENSATION

1. Per diem compensation and salary will be established by the County Board at the annual meeting in odd numbered years.

2. Standing Committee and Board Members shall be paid per diem for actual meeting days attended with a maximum of two paid meetings for any given day. Standing meetings held within an hour before the County Board meeting are not eligible for a per diem. In the event any meeting of the Board of Adjustment exceeds five (5) hours, members in attendance shall be entitled to 2.0 per diem for that meeting. For attending meetings more than 150 miles from the County seat, which require leaving the day before, committee and board members shall be paid the non-standing committee per diem for the day traveling to the meeting and for the day returning from the meeting unless the return trip occurs on the same day as the meeting in which case the member shall be paid only one per diem. For attending meetings less than 150 miles from the County seat, Committee and Board Members shall not be paid per diem for the day traveling to the meeting and for the day returning from the meeting unless travel day occurs on the same day as the meeting in which case the member shall be paid only one per diem.

3. Standing Committee and Board Members are allowed meetings in excess of the limits set forth in Sec. 59.13(2) (b), Wis. Stats., and the compensation for such meetings except for meetings of Highway Committee, shall be as is established in Section 4.7(4).

4. The Highway Committee when acting in performance of their duties as Highway Committee members shall be paid per diem in excess of the amount set forth in Sec. 83.015, Wis. Stats., and shall be paid the same amount as is paid members of other standing committees and boards of the Oconto County Board of Supervisors, provided that such annual compensation shall not exceed $5,000.

5. Attendance by Board and Standing Committee members at seminars or conferences for which a per diem may be paid shall be limited as follows: County Board Supervisors may attend a maximum of 3 (three) Seminars/Conference per year in addition to the WCA Conferences/District Meetings. County Board Supervisors may attend additional seminars or conferences when funded and budgeted by a county department, and directly related to the standing committee on which the supervisor serves. The standing committee shall approve the supervisor's attendance.

6. County Board members shall be paid a non-standing committee meeting per diem for attending the tour conducted by the County Clerkfor newly elected or appointed County Board Members.

7. With the exception of the Chair and Vice-Chair, County Board Members shall be paid ½ of the non-standing per diem for attending a standing Committee meeting that they are not a member of and have authorization from a Committee to attend on behalf of that committee,

Sec. 4.8 PAYMENT OF COMPENSATION AND REIMBURSEMENTS

1. Board, Committee and Commission members shall file their monthly claims in accordance with Rules of Board 2.120(7).

2. All other employees shall file their expense claims within 60 days of the end of the month the claim was incurred. Claims, with required documentation attached, must be prepared on the forms approved by the Finance Department. All claims must be approved by the Department Head prior to submitting to the Finance Department for processing.

3. BYOD-Cellphone reimbursement rates are established as follows: $10 for a basic phone and $35 for a smartphone. To receive reimbursement, the BYOD form must be completed and submitted with the first reimbursement request each year. The County Administrator, Human Resource Director, and Finance Director will make the final decision on which positions are eligible for reimbursement. Employees are entitled to only one reimbursement. If an employee is assigned a county phone or another phone financed by the county, the BYOD program will not apply.
4. Claims will be processed monthly and payment made on or about the 20th of each month.

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

Sec. 4.9 CONFLICTS

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

Sec. 5.0 CAPITAL ASSET MANAGEMENT POLICY

1. **General:** With the implementation of Governmental Accounting Standards Board (GASB) Pronouncement #34, Oconto County is required to report all capital assets in its Government Wide Financial Statements. The recording of these capital assets is guided by this Capital Asset Management Policy. The essence of such a policy is the establishment of a capitalization (cost) threshold that will determine if an item is to be recorded as a capital asset.

2. **Definition**: Oconto County defines a capital asset as a tangible item which has an estimated useful life of at least two years following the date of acquisition and has a significant value (capitalization threshold).

3. **Asset Categories and Thresholds**

CATEGORY	THRESHOLD*
Land	ALL
Buildings	$100,000

Building Improvements	$ 50,000
Improvements Other Than Buildings	$ 25,000
Machinery & Equipment	$ 5,000
Motor Vehicles	$ 5,000
Other Assets	$ 5,000
Infrastructure	$250,000

*except where federal/state regulations require a different amount

4. **Application**: The above definition applies to an *Individual item*. When similar items of an asset group that are individually less than the capitalization threshold but when added together exceed the capitalization threshold, that group may be capitalized.

5. **Valuation and Depreciation:** Assets are valued at cost or estimated cost when original cost is not determinable. The straight-line depreciation method is used, unless an alternative method is required for a federal/state program. Depreciation is computed based on an Asset Service Life Expectancy Table compiled by the County Finance Department. Land is not depreciated. A 15% salvage value may be used to arrive at an asset's depreciable value if applicable, except that buildings, building improvements, and improvements other than buildings (land improvements) get fully depreciated.

6. **Responsibility:** The Finance Department is responsible for developing and implementing the procedures for recurring and capitalization of the County's capital assets and for maintaining the Capital Asset Management System.

Sec 5.1 REVENUE RECOGNITION

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

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

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

Guidance for GASB 87 Leases and GASB 96 SBITA's require tracking and reporting for contracts that convey control to use another party's nonfinancial asset or IT software, as

specified in the contract, for a period of time in an exchange or exchange-like transaction. The Finance department is responsible for tracking and reporting these contracts.

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

Sec. 6.0 FIDUCIARY (CUSTODIAL) ACCOUNTS

Fiduciary activity occurs when a governmental entity controls plan assets and has a fiduciary relationship with the plan beneficiary. Oconto County has identified several custodial accounts that meet this definition. Fiduciary (custodial) funds are maintained at the department head level and must be used in accordance with the specific plan benefits. Fiduciary accounts must follow all GAAP principals and be in accordance with GASB 84.

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

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

Sec. 7.0 CASH AND CASH MANAGEMENT

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

1. Purpose

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

2. Cash Collections at Various Sites

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

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

3. Petty Cash Funds

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

a. A written request for the establishment of a petty cash fund or to increase the amount of a petty cash fund, must be submitted by the Department Head, approved by the department's Home Committee and forwarded to the Finance Department for approval by the Administration Committee.
b. The amount of a petty cash fund should be such that replenishment of the fund, if and when needed, should be limited to what is needed for short period of time (one to three months).
c. One member of the department should be designated as the petty cash custodian. Any transactions from the petty cash fund should be handled through this custodian.
d. Any disbursement from a petty cash fund, other than making change, must be supported with a receipt or a pre-numbered petty cash withdrawal slip which indicates the date, amount and purpose of the transaction.
e. The replenishment of the fund should be made by submitting an accounts payable voucher with the petty cash receipts/withdrawal slips attached supporting the requested reimbursement amount. The voucher should be made payable to Petty Cash, with the specific department listed in the description.
f. Any petty cash fund which is determined to no longer be needed should be promptly returned to the County Treasurer and notification given to the Finance Director.
g. Petty cash funds are subject to periodic, unannounced verification by the Finance Department.
h. Loans and/or advances to employees are prohibited.
i. Cashing checks for anyone is prohibited.
j. No other cash funds are allowed, except approved petty cash funds.

4. Banking Accounts

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

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

a. If a separate banking account is needed to be established, a department must request approval from their home committee and forward the request to the Finance Department which in turn will forward it to the Administration Committee.
b. One employee of the department will be designated as the bank account custodian. That person is responsible (either through performance or delegation) for maintaining a record of

transactions, deposits, performing monthly bank reconciliations and safeguarding any check stock.

c. The monthly bank statements are to be sent directly by the banking institution to the Finance Department, which will make a copy of the statement and forward the original statement and any enclosures to the department.
d. Reconciliations of the bank statement are to occur monthly by the department. A copy of the reconciliation shall be forwarded to the Finance Department. Failure to perform and forward monthly reconciliations on a timely basis may result in a recommendation by the Finance Department to terminate the account.

Sec. 8.0 COUNTY LIBRARY TAX EXEMPTION

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

LIBRARIES Wis. Stats. 43.64 (County Tax):

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

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

1. A written application to the County Board of the County requesting exemption and signed by a municipal official; and

2. A copy of the municipality's budget showing the Library Service tax levy when the budget is adopted; or

3. A copy of documentation showing the subsequent payment of that amount to the library in the next year.

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

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

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

Sec. 9.0 COUNTY DISASTER RELIEF AID TO LOCAL MUNICIPALITIES POLICY

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

Eligibility would be based on the following criteria:

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

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

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

Attachment 1

Petty Cash 01/15/2026

Department			
County Clerk	300		
Clerk of Courts	200		
Circuit Court	100		
Land Conservation	100		
Land/Water Resources	400		
Register of Deeds	200		
Sheriff	100		
Treasurer	1,000		
	$2,400	**100-00-10110-10110**	
HHS	**100**	**213-50-10110-10110**	
New View Industries	**100**	**213-50-10110-14005**	
NVI Summer Program	**900**	**213-50-10110-14005**	(May thru Sept only)
	$1,100		
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 **similar** activity areas (personnel, operations, capital/outlay)	1
2	Reallocation due to a technical correction or accounting purposes ex. Correcting a mistake or oversight, reallocation due to new or additional line items or accounts, increased clarification or transparency	2
3	Change in expenses with offsetting change in department revenue ex. Increase/decrease in grant or state aid funding	3
4	Reallocation from one account/line item to another between **different** activity areas (personnel, operations, capital/outlay)	4
5	Any allocation from a department's fund balance	5
6	Carryover accounts or transfer of funds from one budgeted year to the next	5
7	Reallocation between two or more departments	5
8	Transfer from one fund to another or transfer from Contingency fund ex. Transfer from County Sales Tax, ARPA, etc.	6
9	Any allocation from the General Fund Balance	6
10	Any other action/resolution from the County Board	6

Notes/Justification

Approval Levels

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

ORDINANCE – O2025-10-02

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

Re: **Chapter 2 Code of Ordinance County Board Rules**

WHEREAS, the Executive Committee has reviewed Chapter 2 Code of Ordinance County Board Rules and recommends the following amendments.

NOW, THEREFORE, the Oconto County Board of Supervisors does hereby ordain as follows:

SECTION 1: Chapter 2 Code of Ordinance County Board Rules is amended as follows:

RULES OF THE OCONTO COUNTY
BOARD OF SUPERVISORS
Adopted October 30, 2025

2.103 COUNTY BOARD RULES

Section 2.103 through Section 2.118 of the code shall be collectively known as the "Rules of the Board".

2.104 MEETINGS, QUORUM, ROLL CALL

(a) In addition to those meetings set by statute, the County Board shall meet monthly on the third Thursday after the first Monday, alternate, fourth Thursday after the first Monday, unless adjourned at a previous meeting specified otherwise. The annual meeting shall be the last Thursday of October for the purpose of adopting the budget and conducting any other business permitted by law.

(b) If a quorum be not present, the members may adjourn from time to time until there is a quorum. A quorum shall constitute a majority of the members.

(c) The Clerk of the Board shall provide a roll call of, and a voting record of, all members of the Board through the use of the electronic voting and roll call system.

(d) The Clerk of the County Board may electronically record the audio of the County Board meetings.

(e) The County Board Chair may allow the members to attend meetings virtually, by designating a meeting as a “virtual meeting” on the meeting’s agenda.

(f) Supervisors unable to attend a meeting shall contact the County Clerk’s office to notify of the absence.

2.105 ORGANIZATION MEETING

(a) At the organization meeting the chair or in the absence thereof, the vice chair of the previous Board shall call the new Board to order. If neither be present, the members present shall choose another member to be the temporary chair, and call the meeting to order.

(b) The order of business shall be:

(1) Call to Order and Roll Call.

(2) Adoption of standing rules and the County Financial Management Policy.

(3) The chair is relinquished to the County Administrator to run the election and the Clerk will serve as ballot clerk, election by secret written unidentified ballot for a two-year term in even numbered years of:

(A) Permanent chair

(B) Permanent vice-chair

(C) Election of the board chair and vice chair shall be as follows:

(i) The election for both positions shall be chaired by the County Administrator.

(ii) Nominations may be made from the floor nominating oneself or another supervisor, or a supervisor may indicate interest in the position by submission of a letter to be read by the clerk.

(iii) No second is required but is allowed to show support.

(iv) Nominating and seconding speeches of no more than two minutes each are allowed.

(v) A motion to close the nominations is in order after a reasonable amount of time has been given and no one is seeking the floor; a second is in order; a two-thirds vote is required to then close the nominations. [There is no requirement to ask three times for additional nominations.]

(vi) Each candidate for office may address the group with a brief statement before balloting begins.

(vii) If only one candidate has been nominated, the chair may accept a motion to close the nominations and cast a unanimous ballot.

(D) Vacancy in the office of Chair/Vice Chair

(i) In the event of vacancy in the office of the Chair of the Board, the Vice Chair shall become the Chair for the remainder of that term in office.

(ii) In the event of vacancy in the office of the Vice Chair of the Board, the Chair shall appoint a Vice Chair for the remainder of that term in office, subject to approval by a majority of the County Board.

(4) Committee appointments:

(A) Appointment for alternating three-year terms to the Health & Human Services Board of two County Supervisors, appointed by the County Board Chair, and one Oconto County community member, appointed by the County Administrator, with confirmation by the Oconto County Board of Supervisors.

(B) Appointment of all other committees by the County Board Chair or County Administrator, as prescribed by state statute.

(5) Confirmation of committee appointments by the County Board.

(6) Such other business as may legally be brought before the organization meeting in the order prescribed under Rule IV following "Roll Call".

2.106 COMMITTEES

(a) The following committees and board shall be named at the organization meeting:

Administration
Health & Human Services Board
Highway
Land & Water Resources
Property & Technology
Public Safety

(b) The chair of each of these Committees/Boards shall be a member of the County Board and serve on the Executive Committee

2.107 ORDER OF BUSINESS

The general order of business of Board meetings shall be:

(a) Call to Order and Roll Call

(b) Pledge of Allegiance

(c) Invocation

(d) Statement of Mission & Vision

(e) Presentation of Awards and Recognition

(e) The hearing of petitions, communications and disposition by reference to the appropriate committees by the chair. All written communications for the Board's consideration shall be filed with the County Clerk at least 5 days prior to the County Board Meeting. Written communications filed less than 5 days prior to the regular County Board Meeting shall be read at the next regular County Board Meeting unless authorized by the County Board Chair. Communications that pertain to a specific agenda item shall be read when that agenda item is brought up for consideration. Petitions and communications pertaining to a resolution or ordinance that required the Board to hold a public evidentiary hearing prior to consideration shall be read only if the party submitting the same testified at the required public hearing and only if the information in the communication or petition was presented at the public hearing. Communications that identify a specific item of concern for further consideration by the County Board at a later date may be referred to the appropriate standing committee as a communication consistent with section 2.109(b). The committee will determine what action, if any, should be taken to address the subject of the communication.

(f) Consent Agenda

(1) Removal of Items from Consent Agenda

(2) Approval of Consent Agenda

(g) Regular Agenda

(1) Change in Sequence

(2) Removal of Items

(3) Approval of Regular Agenda

(h) Approval of Previous Meeting Proceedings

(i) Consideration of committee and departmental reports including those not previously submitted to the Board by mail.

(j) Resolutions or ordinances postponed to a date certain.

(k) Consideration of resolutions or ordinances previously submitted to the Board members by mail.

(l) Consideration of resolutions or ordinances not previously submitted to the Board members by mail in accordance with open meeting laws.

(m) Announcements/General Information (No Action to be Taken).

(n) Adjournment.

2.108 MINUTES

The County Clerk shall keep the minutes of the County Board meetings.

2.109 PRESERVING ORDER

(a) The chair shall preserve order and decide questions of order subject to appeal of the Board, and shall vote on all questions, except on appeals from the Chair's own decisions.

(b) The chair without calling for a vote shall refer all matters (except reports and resolutions or ordinances) that come before the Board to the appropriate committee, unless otherwise ordered by the Board.

2.110 VOTING

(a) Elections shall be by ballot for:

(1) Elections of Chair and Vice Chair.

(b) Voting on all other matters shall be by ayes and nays through the use of electronic voting and roll call system. Unless otherwise provided by statute, ordinance or rule, majorities (1/2) and supermajorities (2/3 or 3/4) are calculated on the basis of the number of votes cast.

(c) Abstentions:

(1) Members shall abstain from voting on any matter in which the member has a conflict of interest. Conflict of interest is defined as a situation in which a member is in a position to derive personal benefit (usually economic) from actions or decisions made in their official capacity.

(2) Members may abstain from voting for any other reason; however, in accordance with subsection (b) above, an abstention will not be counted as a vote cast and therefore will have no effect on the calculation of a majority or a supermajority.

(d) When the vote on any question is a tie, it shall be deemed to have been lost. Any member voting on either side of the question may move to reconsider the question by a 2/3 vote, but such motion shall be made and acted on the same County Board day, and shall not thereafter be made. When a question has once been determined, any member voting with the majority may move to reconsider the question by a 2/3 vote, but such motion shall be made and acted on the same County Board Day and shall not thereafter be made.

(e) The Board may consider questions defeated at a prior Board meeting under the following circumstances:

(1) The Board suspends its Rules to consider the question, or

(2) Six months has expired from the date the question was defeated; or

(3) New evidence is presented to the Board which could not have been or was not through excusable error or neglect presented to the Board at the meeting where the question was defeated. The person or committee sponsoring the question has the burden of establishing that the evidence is new and that it could not or was not through excusable error or neglect presented to the Board at the meeting where the question was defeated.

(f) No vote shall be taken on any orally presented motion or resolution or ordinance until the clerk has written it out in full and read it back to the Board, so as to give the Board a clear statement and the proceedings a correct record.

(g) No motion shall be debated or put to vote unless it has been seconded.

(h) After a motion shall be stated by the chair, it shall be deemed in possession of the Board, but it may be withdrawn at any time before amendment or decision by the sponsoring committee. If withdrawn, it shall not be entered upon the minutes.

(i) When a motion is under debate no motion shall be received except to amend, to lay on the table, to postpone indefinitely, to postpone to a day certain or adjourn.

(j) If the question before the board contains several points, any one member may have it divided upon verbal request to the Chair.

(k) In all cases when an order, resolution or ordinance or motion shall be entered on the minutes of the Board, the name of the member moving the same and the second shall be entered on the minutes.

(l) All questions, except privileged questions, shall be put in the order in which they are moved, unless otherwise directed by the Board.

(m) When a motion to close debate or to call for the previous question is made, those supervisors who have requested to be recognized prior to said motions being made by depressing his or her call light, will be allowed to address the Board. The motion to close debate or to call for the previous question requires a second, is debatable, and must pass by a 2/3 vote of members present.

(n) Committee or departmental reports shall or shall not become a part of the official printed proceedings of the Board at the discretion of the chair and County Clerk.

2.111 ADDRESSING THE BOARD

(a) Whenever any member desires to speak to the Board, that member shall first inform the chair through the electronic voting and roll call system. The member who shall address the chair first, shall speak first. That person shall confine remarks to the subject and not deal in personalities. When called to order that person shall not be allowed to proceed without permission of the chair.

(b) When anyone not a member desires to address the Board, permission to do so must be asked by a board member, and pertain to an agenda item. Such person may address the Board with a time limit not to exceed three minutes. Such person may not participate in the debate thereafter, but may respond to questions from board members concerning agenda items. Persons desiring to address the Board regarding a resolution or ordinance that required the Board to hold a public evidentiary hearing prior to consideration may only address the Board if he or she testifies at the required public hearing and only if the information presented to the Board is the same as what was presented at the public hearing.

2.112 RESOLUTIONS AND ORDINANCES

(a) Resolutions or Ordinances sponsored by committees or individual members shall be in writing and filed with the clerk prior to the next meeting of the board. The clerk shall provide copies to the members for their information and consideration prior to the meeting. Resolutions or ordinances not previously submitted to the clerk shall be referred to an appropriate committee by the chair. The chair with the assistance of the clerk shall prepare the Agenda of all business to come before each board meeting and distribute same together with other materials as directed in the forepart of this paragraph. Late arriving resolutions may be placed on the agenda at the discretion of the Chair.

(b) Any resolutions or ordinances presented for consideration at any meeting must bear the names of the members offering the same, or if by a committee, the name of that committee. However, the maximum number of names on any resolution or ordinance shall not exceed the number of members on any two given committees.

(c) When a resolution or ordinance is taken up and is under consideration, the main question shall be "Shall the recommendations of the committee be adopted by the Board?" and unless specific amendments are offered in the usual parliamentary form, discussion shall be limited to adoption or rejection of the resolution or ordinance.

(d) No account or claim against the county shall be audited and reported by any committee unless it is itemized, duly verified and filed with the clerk of the Board in the manner prescribed by law.

(e) All bills against the county must be filed with the County Clerk on or before the first Monday of the month.

2.113 EMPLOYEE MATTERS

(a) The County Board shall by resolution establish the hours during which the county offices, except the courts, shall be open to the public.

(b) Salaries and wages of all county personnel shall be determined by the county board as provided in Section 59.22 of Wisconsin Statutes after consideration and recommendation by the committee which has this assigned duty.

(c) County employees shall be responsible to the County Administrator, in consultation with employees' respective home committee, who subject to the provisions of paragraph sub. (a) and sub. (b) above 1 have the authority to determine required work and working conditions for employees overseen by the committee. The County Administrator shall be responsible for selection, hire and discharge of employees, after consultation with employees' home committee and Oconto County Human Resources Director.

(1) The Administration Committee for all employees in the offices of Corporation Counsel, County Clerk, County Treasurer, Finance Department, Human Resources Department and Veteran Service.

(2) The Executive Committee for all employees in the office of County Administrator.

(3) Health & Human Services Board for all employees under their supervision and New View Industries.

(4) The Highway Committee for all office and other employees under their supervision.

(5) Land & Water Resource Committee for all employees in the offices of Forest, Parks & Recreation, Land & Water Conservation, Land Information Systems, Planning & Zoning/Solid Waste, Register of Deeds, and UW Extension.

(6) The Property & Technology Committee for all employees in the offices of Technology Services and Maintenance and care of county buildings and property under their jurisdiction.

(7) The Public Safety Committee for all employees in the offices of Child Support, Circuit Court, Clerk of Courts, District Attorney, Emergency Management, Family Court Commissioner, Medical Examiner, Register in Probate, and Sheriff.

(d) Paragraphs (a) through (e) inclusive, subject to the provisions of union working agreements where applicable.

(e) Oconto County is an equal opportunity employer. It will not discriminate against any employee or applicant because of race, color, creed, national origin, age, gender, sexual preference or disability and will take affirmative action to ensure that applicants are employed and treated with regard to such. Oconto County adheres to the principles set forth in Title 1 of the Americans with Disabilities Act of 1990, and all State regulations, which pertain to employment practices. Oconto County Americans with Disabilities Act compliance coordinator shall be the Human Resources Director, who shall determine the appropriate compliance actions.

2.114 ALTERATION OF RULES

No rules of the Board shall be suspended, altered, or amended without the consent of two-thirds of the members present.

2.115 ROBERTS RULES OF ORDER

In all parliamentary questions raised during a session of the board, and which are not covered specifically by the foregoing rules, Roberts Rules of Order, Newly Revised shall act as a guideline.

2.116 GOVERNING RULES

These rules, and all amendments and additions thereto which may hereafter be made, shall govern the Board until altered or repealed.

2.117 COMPENSATION

Compensation of all Elected County Officials.

(a) The amount of compensation, for Supervisors to be next elected, shall be fixed at the Annual Meeting (in odd numbered years) of the Board by a two-thirds vote of all its members. Compensation for Supervisors may be defined as per diems and/or salary to be paid to Supervisors in accordance with the County Financial Management Policy.

(b) The Compensation of all other elected officials shall be fixed by the Board prior to the first day to circulate nomination papers for their respective offices.

2.118 BUDGET GUIDANCE

(a) Administration Committee shall provide guidance and recommendations to County Board in June or July.

(b) County Administrator and Finance Director will provide budget worksheets to departments in July or August.

(c) Departments and Committees will develop budget proposal for County Administrator review in August and September.

(d) County Administrator budget review with Committees in August and September. County Administrator shall provide a report at the September County Board regarding the status of the budget requests for the following year.

(e) County Administrator shall meet with the Administration Committee in September and October to review. County Administrator final budget development in September or October.

(f) Action on the County Budget will be only when the County Board is in session. No motion will be in order to adjust the Budget during Budget Hearing.

2.119 DUTIES AND COMPENSATION OF COUNTY BOARD CHAIR

(a) The County Board Chair shall perform the duties of the office as set forth in 59.12, Wisconsin Statutes, and shall serve as Chair of the Administration and Executive Committees.

(b) The Vice Chair shall have the duties and responsibilities as set forth in Sec. 59.12(2), Wis. Stats.

(c) In the absence of the Chair, the County Board Vice Chair shall perform the duties of the office of the chair as set forth in 59.12, Wisconsin Statutes.

(d) The County Board Vice Chair shall serve on the Administration Committee and may be appointed to serve on an additional standing committee.

(e) The County Board Chair shall serve as an ex-officio member of all committees, commissions, and boards. The Chair's role as an ex-officio member shall be recognized when necessary to form a quorum while in attendance at meetings.

(f) The County Board Supervisors shall receive an annual salary. The amount is to be set by the County Board at an annual meeting. The County Board Chair and Vice Chair salary shall be considered as compensation for attending various events, seminars, banquets, ceremonies, conventions, and meetings not covered under sections below. With exception of the Chair, Supervisors, including the Vice-Chair, as stated in 2.119(d), shall receive per diems for attending standing and non-standing committee meetings to which they are appointed.

(g) In addition to the annual salary, the Supervisors of the County Board shall be entitled to the per diem and mileage as allowed to members of the board as set forth in the County Financial Management Policy.

(h) All County Board Supervisors will be allowed to attend the WCA conferences and district meetings with expenses paid.

(i) With the exception of the Chair and Vice-Chair, a Non-Standing Committee meeting per diem shall be paid for conferences and district meetings.

2.120 DUTIES OF ALL COMMITTEES

(a) All committee/board meetings will be in compliance with Wisconsin's Open Meeting Law. All committees shall furnish the County Clerk with a copy of the full Agenda with all supporting documentation for their committee meeting for posting prior to the meetings. If a quorum is not present, members will adjourn. Members present are entitled to per diem and expenses. All committees/boards of the County Board shall keep a typewritten record of their meetings, including dates, attendance, matters considered and their action thereon in a Committee file in the office of the County Clerk and posted to the county website, www.ocontocountywi.gov, within ten (10) days of such meeting. Minutes shall include copies of bids/specifications and any other pertinent information. The County Clerk, or designee, shall record the minutes of all meetings.

(b) The following committees/board are designated standing committees of the board: Administration, Executive, Health & Human Services Board, Highway, Land & Water Resources, Property & Technology, and Public Safety. All other committees will be considered non-standing committees.

(c) Audit all claims and accounts referred to them by the County Clerk.

(d) Any committee that has the assigned duty of purchasing supplies, services and equipment for a department, an office or a group of offices, may name the Department Head or the County Administrator as their Purchasing Agent to such extent that seems to them to be most practical. Said Purchasing Agent shall use a uniform system of purchase orders to achieve maximum efficiency.

(e) Board members or committees who desire to present resolutions to the County Board for expenditure of money in excess of any of the committees' or departments' current budget, shall first consult with the Administration Committee and the County Administrator.

(f) All Committees shall refer to Section 2.113, paragraph (c), which lists specified responsibilities.

(g) All Committee members shall file their Committee per diem and expense bills with the County Clerk by the first Monday of each calendar month.

(g) Non-standing Committees of the County Board shall continue to function until their respective duties are performed.

(h) To make reports and recommendations to the Board when in their judgment it is necessary, or if the Chair and the Board request them to do so.

(i) To recommend to Administration Committee the establishment of new personnel positions with salary/wages.

(j) To request County Board approval of hiring any additional personnel to an already existing position, except in emergency situations and/or when the position is fully state and/or federally funded.

(k) To submit all requests for transfer of appropriations between budgeted items of an individual county office or department to the Administration Committee for review under Sec. 2.25(2).

(l) To consult with the Property & Technology Committee on any project that will result in any electrical or plumbing changes, building modifications, additional space needs, building maintenance, communications systems or other related issues on a building under the control of the Property & Technology Committee.

(m) Each standing committee shall submit a written annual report from each of their responsible departments to the County Board at the April board meeting. Each departmental report shall include financial, statistical and programmatic results of the preceding fiscal year.

(n) All departments shall submit to the County Administrator, along with their annual budget requests, a report which indicates the department’s program goals for the next budgetary year. The report shall also include an updated Mission Statement and Program Description.

(o) To consult with the Administration Committee on any policy, procedure or issue that may result in any changes to wages, fringes, compensation or working conditions for employees as those issues may need to be negotiated with the unions.

(p) To meet at such intervals as are deemed necessary to properly carry out its functions and responsibilities.

(q) All non-member County Board supervisors who attend committee meetings shall be recognized by the Chair of the committee, if they wish to speak.

(r) All non-member County Board supervisors who attend committee meetings may remain in attendance during closed portions of the committee meeting, if they so choose.

2.121 ADMINISTRATION COMMITTEE

This Committee shall consist of four (4) members of the County Board, the County Board Chair, and the County Board Vice Chair. Its duties shall be:

(a) To supervise the finances of the County in general, arrange temporary loans and approve investment of idle funds.

(b) To cause to be conducted, an annual audit of the County's financial statements in accordance with Auditing standards generally accepted in the United States and as required by OMB Circular A-133 "Audits of States and Local Governments".

(c) To transfer funds as authorized by Sec. 65.90(5)(b), Wisconsin Statutes.

(d) To audit per diem vouchers.

(e) To audit all current claims and accounts against the County and the dog license fund (except where the Statutes of Wisconsin provide for settlement of such claims and accounts by other committees or offices). To approve and authorize payment of same pursuant to Sec. 59.52 (12)(a), Wis. Stats.

(f) To consult with the offices of County Clerk, County Treasurer, Corporation Counsel, Veterans Service, Human Resources, and Finance Director in matters pertaining to such offices.

(g) To consult with the County Administrator in the matter of adequate liability, property damage, fire and casualty, health, dental and life insurance coverage and bonds of all types deemed necessary, and to authorize the purchase of same in any manner, most advantageous to the County. (Sec. 59.52(11) Wis. Stats.).

(h) To be familiar with and have knowledge of the property appraisal service which covers all personal property and real estate owned by the County.

(i) To act on all county library tax exemptions requests referred to the committee by the county board.

(j) To administer resolutions and ordinances relating to the classifications and compensation of employees and as the need arises recommend to the County Board changes and revisions of same.

(k) To recommend to the County Board not later than its September meeting the salaries or wages of all County employees and appointed county officers whose jobs or positions are listed in the Resolutions and Ordinances.

(l) To recommend changes in the salaries of elected County Officers to the County Board in accordance with the Sec. 59.22 Wisconsin Statutes.

(m) To recommend changes in the per diem of County Board Supervisors and supplemental salary of Board Chair at the annual meeting preceding the next supervisory election in accordance with Sec. 59.03(3)(F) Wis. Statutes.

(n) To make an annual report to the County Board at its March meeting listing the annual compensation and fringe benefits of all full time county employees and officers.

(o) To recommend desired changes in county office hours, employee vacations, sick leaves, other fringe benefits and policies relating thereto to the County Board, subject to provisions of the union working agreement where applicable.

(p) To negotiate the renewal of all union contracts and submit their recommendation to the County Board for approval.

(q) To meet at such intervals as deemed necessary to properly carry out its functions and responsibilities.

(r) To recommend approval or denial to the County Board, by resolution, the establishment of all new personnel positions with salary/wages/fringes,

(s) Act as the only county agency to formally negotiate labor contracts and other labor related matters directly with union representatives.

(t) To coordinate and oversee the agreement between Oconto County and the Oconto County Economic Development Corporation.

(u) To be responsible for all matters pertaining to Illegal Tax matters.

2.122 EXECUTIVE COMMITTEE

This committee shall consist of the six (6) chairs of the County Board Standing Committees, or designee(s), and oversee the County Administration department. Its duties shall be:

(a) To act in place of the Oconto County Board when a County emergency declaration is declared and it is not feasible to convene a County Board meeting.

(b) To evaluate the performance of the County Administrator.

(c) To conduct redistricting every ten (10) years or as allowed by law.

(d) To recommend the changes or amendments to the standing rules of the Board which may become necessary and desirable from time to time and to do so at the March meeting of the Board.

(e) To recommend the appointment of a County Administrator; if and when a vacancy occurs.

(f) To meet the 2nd Tuesday in March following the 1st Monday and at such intervals as deemed necessary to properly carry out its function and responsibilities.

2.123 HEALTH & HUMAN SERVICES BOARD

The Health & Human Services Board shall consist of nine (9) persons of recognized ability and demonstrated interest in health & human services. Six (6) of the County Health & Human Services Board members shall be members of the County Board of Supervisors and appointed by the County Board Chair. The remaining three (3) members shall be consumers of services or citizens-at-large to be appointed by the County Administrator. No public or private provider of services may be appointed to the County Health & Human Services Board.

The duties of the County Health & Human Services Board shall be:

(a) Appoint committees consisting of residents of the county to advise the County Health & Human Services Board as it deems necessary.

(b) Recommend program priorities and policies, identify unmet service needs and prepare short-term and long-term plans and budgets for meeting such priorities and needs.

(c) Prepare, with the assistance of the County Health & Human Services Director, a proposed budget for submission to the county administrator, a final budget for submission in accordance with Wis. Stats. Sec. 46.031 (1) for authorized services, a final budget for submission to the department of workforce development in accordance with Wis. Stats. Sec. 49.325 for authorized services, and a final budget for submission to the department of corrections in accordance with Wis. Stats. Sec. 301.031 for authorized juvenile delinquency-related services.

(d) Advise the County Health & Human Services Director regarding purchasing and providing services and the selection of purchase of service vendors, and make recommendations to the county administrator regarding modifications in such purchasing, providing and selection.

(e) Develop County Health & Human Services Board operating procedures.

(f) Comply with state requirements.

(g) Assist in arranging cooperative working agreements with persons providing health, education, vocational or welfare services related to services provided under this section.

(h) Consult and advise with the County Administrator on matters pertaining to Commission on Aging.

2.124 HIGHWAY COMMITTEE

This committee shall consist of five (5) members of the County Board Sec. 83.015(1)(c). Its duties and powers shall be:

(a) To be a policy-making body determining the broad outlines and principles governing administration and the county highway commissioner shall have the administrative powers and duties prescribed for the county highway committee including:

(1) Purchasing and selling county road machinery as authorized by the county board.

(2) Determining whether each piece of county aid construction shall be let by contract or shall be done by labor.

(3) Entering into contracts in the name of the county.

(4) Making necessary arrangements for the proper prosecution of the construction and maintenance of highways provided for by the county board.

(5) Entering private lands with their employees to remove weeds and brush and erect or remove fences that are necessary to keep highways open for travel during the winter.

(6) Directing the expenditure of highway maintenance funds received from the state or provided by county tax.

(7) All other powers and duties identified in WI State Stats. §83.015 (2)(b).

(b) To submit, as part of the annual report, their plans and estimated costs for construction and blacktopping of county trunk highways for the ensuing year at the April meeting of said Board.

2.125 LAND & WATER RESOURCES COMMITTEE

This committee shall consist of six (6) members. The composition of which shall be five (5) members of the county board and two (2) alternate County Board members to serve, with full power, only when a member is unable to vote because of a conflict of interest or when a member is absent, and one (1) member who engages in an agricultural use, as defined under s. 91.01(2)(a)1. To 7. with powers limited to matters pertaining to Land & Water Conservation. The alternate shall serve if the chair authorizes that the alternate

serve. The chair of the committee shall be notified of the need for an alternate at a reasonable time in advance. Alternate shall have the authority to vote on all matters and be paid the same per diem and mileage as other members regardless of length of hearing or meeting. The Committee shall oversee the Forest, Parks & Recreation, Land & Water Conservation, Land Information Systems, Planning and Zoning/Solid Waste, Register of Deeds, and UW Extension in accordance with Sec. 59.56 (3)(b) and Sec. 92.06(1)(b)2, Wis. Stats. The committee shall be responsible for policy direction for county land and water resources management. The committee shall provide policy direction and coordination for the Land and Water Resources department. Additionally, the committee is responsible for:

(a) Adopting policies and procedures to provide for the effective provision of services to the public.

(b) Directing the Department Heads to implement these policies and procedures.

(c) Approving all division budgets and the Administrative Support Division budget.

(d) Recommending County Board Resolutions/Ordinances pertaining to general policy and annual reports.

(e) Developing policies and procedures in regard to the Administrative Support Division.

(f) To consult with the Zoning/Solid Waste and land use control departments in matters pertaining to said departments.

(g) Planning and Zoning. As set forth in Sec. 59.69, Wis. Stats. The Zoning Administrator shall also make an annual report on all their activities.

(h) Solid Waste. As set forth in Chapter 15, Solid Waste Management of this ordinance. It shall also have the responsibility for the conduct of the Oconto County Recycling Programs.

(i) To consult with the Forest, Parks & Recreation Department, the Land Information Systems Division and the Land Records office in matters pertaining to said departments.

(j) To be responsible for the administration, use or disposition of County lands and parks, buildings and facilities located thereon, except those specifically assigned to some other committee.

(k) To consult and advise with the Department of Natural Resources, similar federal and local agencies on cooperative programs and projects such as: parks, recreation areas, fish and game propagation and conservation, lake and stream improvement and dams. Supervise all such projects undertaken jointly or separately.

(l) To have the Land and Forest Agent make an annual report on all their activities.

(m) To appoint professionally qualified persons to the cooperative extension service staff in cooperation with College of Agriculture Sec. 59.56 (3).

(n) To have general supervision of all County Extension Services, consult and advise with the Extension Agents, and approve a yearly program of work.

(o) Consult and advise with the County Board Chair on matters pertaining to County Youth Fair.

(p) To purchase by bid, contract or otherwise, all supplies and equipment necessary for the operation of its division in such manner which appears to serve the best interests in the County.

2.126 PROPERTY & TECHNOLOGY COMMITTEE

This committee shall consist of five (5) members of the County Board. Its duties shall be:

(a) To supervise the general maintenance, care and repair of the courthouse complex, jail building and grounds, and provide assistance for the Material Recovery Facility and Beyer Home property.

(b) To purchase all furniture for the Courthouse complex and jail based upon the recommendation and quotes from the requesting committee.

(c) To make recommendations to the County Board of any changes in space needs (construction or remodeling) of the Courthouse complex and jail and to allocate the efficient utilization of available office space in the Courthouse complex to the various departments and agencies.

(d) To consult with the Technology Services Department in matters pertaining to said department.

(e) Work with Technology Services Director to recognize and prioritize the Technology needs to Oconto County departments.

(f) Review and approve technology related resolutions, ordinances, and policies submitted on behalf of the Technology services Department.

(g) Review and make recommendation to County Board of major budgeted purchases per County Board rules.

2.127 PUBLIC SAFETY COMMITTEE

This committee shall consist of five (5) members of the County Board. Its duties shall be:

(a) Its powers and duties shall be as set forth in Sec. 323.14 of the Wisconsin Statutes. Per 323.14(1)(a)(3) the Chair of the county board shall designate the chair of the committee.

(b) To consult with the Sheriff on all matters pertaining to the Sheriff's Office.

(c) To consult and advise in all matters pertaining to the Courts, Clerk of Courts, District Attorney, Family Court Commissioner, Court Commissioner, Family Mediation Director, Sheriff's Office, Child Support Agency and Emergency Management.

(d) To purchase all equipment for the Sheriff's Office in any manner which serves the best interests of the county and authorize the purchase of operational supplies, except as provided for in the County Financial Management Policy.

(e) The Public Safety Committee shall be responsible for controlling and directing all expenditures from the Jail Assessment Fund, pursuant to §302.46(2).

2.128 BOARD OF ADJUSTMENTS (Non-standing)

In accordance with §59.694, Wis. Stats., a local board of adjustments shall be created and composed of members as specified in Oconto County Code of Ordinances Chapter 14. 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.

2.129 JOINT SOLID WASTE (MAR-OCO) COMMITTEE (Non-standing)

(a) There shall be appointed a Joint Solid Waste MAR-OCO Committee, consisting of six (6) members. Three members shall be appointed by Marinette County at the April County Board meeting for a term of two years. Three members shall be appointed by Oconto County at the April County Board meeting for a term of two years. In the event a vacancy is created due to resignation, sickness, death, etc., the County shall appoint a member to complete the unexpired term. Any member may be removed by a 2/3 vote of the appointing Board. Members shall be compensated per their

respective County Board rules. The Joint Solid Waste MAR-OCO Committee shall, at their first meeting after April, annually elect from its members a Chair, Vice Chair, and Secretary.

(b) The Joint Solid Waste MAR-OCO Committee shall adopt rules for conduct of their business. Roberts Rules of Order shall apply to conduct meetings. All statutory provisions pertaining to Open Meetings and Records shall be complied with. Each County shall be responsible for the development, implementation and enforcement of solid waste plans or ordinances pertaining to collection, transportation, resource recovery and recycling of solid waste within their respective County.

(c) Both Counties jointly shall operate the MAR-OCO Landfill complying with all provisions of the approved plans for same and hereinafter, any directive or requirement of the Department of Natural Resources. To this end, the Committee shall: employ the necessary personnel to properly operate said landfill. Establish a personnel management plan pertaining to wages, hours, benefits and working conditions. The Committee may develop such plan with either or both Counties. Acquire the necessary equipment for operation and maintenance of the landfill. Enter into contracts where necessary for engineering, consultation, construction, operation and maintenance of the landfill. Enter into agreement with either or both County Highway Departments for use of equipment and facilities for the construction of the landfill and related work. Develop, adopt and enforce an ordinance pertaining to disposal at the MAR-OCO Landfill, and provide forfeitures and penalties for violations.

(d) Both Counties jointly shall be responsible for the management of the MAR-OCO Landfill. To this end, the Committee shall: Establish an accounting system; enter into an agreement with either or both counties to utilize existing accounting and computer operations; designate accounting personnel; and establish auditing procedures. Appropriate funds for construction, operations and maintenance by bonding, loans or levy taxes via both County Boards. Establish a tipping fee to be charged (per ton) for disposal within the landfill. Establish and set aside funds for long-term landfill care and future operations. Accept funds derived from any State and Federal grant or assistance program.

(e) Both Counties jointly shall be responsible for the management of the MAR-OCO Landfill. To this end, the Committee shall: Honor all existing contracts for their terms. May enter into renewal or new contracts pertaining to waste disposal within the landfill. This agreement shall be approved by each County Board of Supervisors. Amendments shall be in writing and subject to the same approval.

(f) By acceptance of this agreement, Marinette and Oconto Counties jointly accept full responsibility for the MAR-OCO Landfill inclusive of all financial and legal liabilities.

2.130 LOCAL EMERGENCY PLANNING COMMITTEE (Non-standing)

(a) In accordance with §59.54(8), Wis. Stats., a local emergency planning committee shall be created and composed of members as specific in 42 USC 11001(c) and appointed annually in December by the County Board.

(b) The Committee shall have all of the powers and duties established for such committees under 42 USC 11000 to 11050 and under §§ 323.60 and 323.61, Wis. Statutes.

2.131 VETERANS SERVICE COMMISSION (Non-standing)

(a) The Veterans Service Commission shall consist of at least 3 residents of the County who are veterans initially appointed by the County Board Chair for staggered 3-year terms and thereafter the expiration of the terms of those first appointed shall annually on or before the 2nd Monday in December of each year appoint a member of the Commission for the term of 3 years.

(b) The Veterans Service Commission shall have the powers and duties established for such commissions under §45.81, Wis. Statutes.

2.132 CORPORATION COUNSEL

(a) To be responsible for supervision of overall administration of the Oconto County Code of General Ordinances.

(b) Shall provide legal advice and opinion on County issues to the County Board, Committees, or Department Heads. Shall review all contracts for Oconto County.

(c) Represents the Department of Health & Human Services in Chapter 48, 51 and 55 matters; and in Chapter 254, Environmental Health Matters.

(d) Represents the Child Support Agency in all Paternity, Support and Maintenance matters.

(e) Represents the Zoning Department in all Zoning Code violation matters.

(f) Represents the Treasurer's office in all Delinquent Tax/Land Sale matters.

2.133 EMERGENCIES

In emergency situations where immediate action is required in the interests of Oconto County, the County Executive Committee may take such emergency actions. A complete report will be provided to the County Board at their next meeting following the emergency action.

SECTION 2: This ordinance shall take effect after passage and publication as provided by law.

Submitted this 30th day of October, 2025.

By: EXECUTIVE COMMITTEE

Alan Sleeter, Chair
Thomas Bitters
David Christianson
Tim Cole
Guy Gooding
Dennis Kroll

Electronically Reviewed by Corporation Counsel on 10.21.2025 – BLE

Adopted by an electronic vote: 29 Ayes, 0 Nays, 1 Absent, 0 Abstain, 1 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: 10/30/2025 Kim Pytleski, County Clerk