

RUSK COUNTY FINANCE COMMITTEE MINUTES

July 17, 2025

Finance Committee Present: Coggins, Wedwick, Vincent, Meyer and Unterschuetz

Staff Present: A. Heath, C. Meyer, M. Kroening, N. Stadnyk, J. Macholl

Others Present: Noemi Barter – Baker Tilly R. Freeman and D. Willingham.

CALL TO ORDER

Meeting called to order by Chair Coggins at 3:00 p.m.

APPROVAL OF MINUTES

Motion by Meyer, seconded by Vincent, to approve the June 19, 2025 minutes. Motion carried.

PUBLIC COMMENT – None

REPORT

Treasurer's Report: Treasurer Kroening gave a Treasurer's report to the Finance Committee.

Administrative Coordinator report—Ashley Heath, the Administrative Coordinator, reported on all Departments, Financial Analysis for county-owned Buildings, and Budgets.

Clerk's report – Clerk Meyer reported on the Clerk's Office, Marriage License, Budget, Public Record Request, and Dog License.

Finance Director's Report/A. Heath and Baker Tilly – 2024 Financials, Budget, Sales Tax, and Insurance Billing in the Finance Department.

DISCUSSION AND POSSIBLE MOTION

Presentation on Land and Conservation Development Department Grant Funding

N. Stadnyk gave an overview of the Budget overage for the Grant Funding in his Department. Discussion held.

Approve County Software Catalis – LandNav WI – SAAS – Treasurer Kroening requested approval for new software for collecting taxes.

1. County Software Subscription Fees

	Year 1	Year 2	Year 3	Year 4	Year 5
LandNav WI – SAAS	\$30,000.00	\$31,800.00	\$33,708.00	\$35,730.48	\$37,874.31
LandNav Annual Subscription					
LandNav WI – SAAS – OPTIONAL	\$1,500.00	\$1,590.00	\$1,685.40	\$1,786.52	\$1,893.72
Fidlar Monarch Interface **Not Needed**					
Total Subscription Fees	\$31,500.00	\$33,390.00	\$35,393.40	\$37,517.00	\$39,768.03

2. Municipality (per Municipality) Software Subscription Fees – Billed to County or to Municipality directly

	Year 1	Year 2	Year 3	Year 4	Year 5
LandNav WI – SAAS	\$500.00	\$530.00	\$561.80	\$595.51	\$631.24
LandNav Annual Subscription					
Total Subscription Fees	\$500.00	\$530.00	\$561.80	\$595.51	\$631.24

3. One-Time Professional Services Fees

LandNav WI – Implementation	\$23,000.00
Implementation/Upgrade to LandNav	
LandNav WI – Training	\$4,500.00
Training for County and Municipalities	
LandNav WI – Implementation – OPTIONAL	
Fidlar Monarch Interface **Not Needed**	
Total One-Time Fees	\$27,500.00
	\$32,500.00

Motion by Vincent, seconded by Unterschuetz, to approve the contact to purchase County Software Catalis – LandNav WI – SAAS as presented. Motion carried.

Resolution – Oversight Committee Change - Parks & Trail Development Fund Budget

Motion by Unterschuetz, seconded by Meyer, to approve the Resolution – Oversight Committee Change - Parks & Trail Development Fund Budget and forward to the County Board. Motion carried.

Resolution – Oversight Committee Change – Carbon Credits Budget

Motion by Unterschuetz, seconded by, to approve the Resolution – Oversight Committee Change – Carbon Credits Budget and forward to the County Board. Motion died for lack of a second.

Utilize Funds from the Parks & Trail Development Fund

J. Macholl is requesting to utilize funds \$4,000.00 from the Parks & Trail Development Fund to develop an alternative route for Excelsior Road.

Motion by Unterschuetz, seconded by Meyer, to approve the \$4,000.00 from the Parks & Trail Development Fund to develop the alternative route. Motion carried.

The Highway Department is doing gravel work for an ATV Grant, construction for a access road to get to the Trail.

Motion by Meyer, seconded by Unterschuetz, to approve \$3,000.00 from the Parks & Trail Development Fund to develop a road to access the Grant Funded Trail. Motion carried.

Resolution – Delegate Authority to Enter into Agreements with Opioid Defendants

Motion by Wedwick, seconded by Vincent, to approve the Resolution – Delegate Authority to Enter into Agreements with Opioid Defendants and forward to the County Board. Motion carried.

Resolution – Amend the 2025 Budget to Increase Expenditures for Repair Work at the Forest Industrial Park Building 1 – Chair Coggins gave an update on the Joint Management Meeting to amend the expenditures for repair work.

Motion by Vincent, seconded by Unterschuetz to approve \$8,500.00 to amend the 2025 Budget to Increase Expenditures for Repair Work at the Forest Industrial Park Building 1. Roll call by Wedwick – Yes: Vincent, Unterschuetz and Coggins. No: Meyer and Wedwick. Motion carried.

Update on Finance Director Recruitment and Possible Recommendation for Interim Finance Director

Administrative Coordinator Heath provided an update on the Finance Director Recruitment and a Possible Recommendation for an Interim Finance Director. Discussion held.

Motion by Vincent, seconded by Meyer, to enter into closed session at 5:41 p.m. All responded yes.

CLOSED SESSION announced by Chair

Consideration of qualifications of a candidate for the position of Interim Finance Director pursuant to Wi Stats 19.85(1)(c) for considering employment, promotion, compensation or performance evaluation data of any public employee over which the government body has jurisdiction or exercises responsibility.

OPEN SESSION – at 6:50 p.m.

Resolution – Amend the 2025 Budget to Increase Appropriations for Visitor Center Resale Inventory

The Visitors Center needs more appropriations for resale Inventory.

Motion by Unterschuetz, seconded by Vincent, to approve the Resolution to Amend the 2025 Budget to Increase Appropriations for Visitor Center Resale Inventory and forward to the County Board. Motion carried.

Opioid Litigation Settlement Participation Agreement with Settlement Group - Alvogen, Inc.; Amneal Pharmaceuticals, Inc.; Apotex Inc.; Hikma Pharmaceuticals USA Inc.; Indivior Inc.; Mylan Pharmaceuticals Inc.; Sun Pharmaceutical Industries, Inc.; and Zydus Pharmaceuticals (USA), Inc.

Motion by Vincent, seconded by Meyer to approve the County Board Chair as the Opioid Litigation Settlement Participation Agreement with Settlement Group - Alvogen, Inc.; Amneal Pharmaceuticals, Inc.; Apotex Inc.; Hikma Pharmaceuticals USA Inc.; Indivior Inc.; Mylan Pharmaceuticals Inc.; Sun Pharmaceutical Industries, Inc.; and Zydus Pharmaceuticals (USA), Inc. Motion carried.

Discussion of Possible Changes to Chapter 17 of Financial Procedures Manual: Grants

Motion by Meyer, seconded by Unterschuetz, to approve the Change to Chapter 17 of the Financial Procedures Manual for Grants and forward to the County Board. Motion carried.

Corporation Counsel Contract/RFP

Discussed the Budget cycle and putting out Corporation Counsel Contract/RFP.

No action taken.

Review of County Wide Budget Report Forms – A. Heath, Administrative Coordinator reported on County Wide Budgets.

Motion by Meyer, seconded by Vincent, to acknowledge review of the County-Wide Budget Report Forms. Motion carried.

Approve Invoices

Motion by Meyer, seconded by Vincent, approved the Invoices as presented. Motion carried.

Out-County Travel – Administrative Coordinator – August 6-7 in Milwaukee and County Board to Stevens Point August 11-12.

Motion by Vincent, seconded by Meyer, to approve Out-County Travel for the Administrative Coordinator – August 6-7 in Milwaukee and County Board to Stevens Point August 11-12 as presented. Motion carried.

Departmental Budget Reviews – No Discussion.

Motion by Meyer, seconded by Unterschuetz, to enter into closed session at 7:56 p.m. All responded yes.

CLOSED SESSION announced by Chair

Consideration of employee job performance related to grant management pursuant to Wi Stats 19.85(1)(c) for considering employment, promotion, compensation or performance evaluation data of any public employee over which the government body has jurisdiction or exercises responsibility.

OPEN SESSION – at 9:43 p.m.

Next Meeting Date: The next meeting will be held on August 21, 2025, at 10:00 a.m. in the County Board Room.

Budget Review Meeting Dates – August 21, 10:00 a.m. and August 27, 8:00 a.m.

ADJOURN

Chair Adjourned at 8:58 p.m.

DRAFT

Statement of Explanation



Administrative Report

Finance Committee Meeting - August 21, 2025

There are three documents entered as a part of this month's Administrative Report and each are explained in further detail below. Of note, the profit and loss statements contain only revenues and expenses that have booked as of August 12, 2025.

Profit & Loss Statement for Joint Management Industrial Buildings

This is a profit and loss statement for the industrial buildings that are jointly owned with the City of Ladysmith. A lease with InDeck has been approved by the Joint Management Committee with a start date of July 1, 2025 for the Forest Industrial Park. No rent will be collected in 2025 as part of the lease agreement. The Forest I building is showing a loss due to repairs and utilities. The City of Ladysmith has been reimbursing the County for utilities on a quarterly basis due to the building having been vacant. The Forest II building is showing a profit because a land lease for In Deck (on Meadowbrook Road) is coded to this building. There is a resolution before you today for a budget amendment due to Joint Management approving blower repairs to be done at the Forest Park.

Profit & Loss Statement for County Owned Buildings/Property

This is a profit and loss statement for the Oakleaf Clinic building (1101 Lake Avenue), the Gateway (Miner Avenue) building, the old hospital site (including the old Marshfield Clinic building), and the Tony Railyard. 1101 Lake Avenue is under a triple-net lease meaning that no expenses for utilities or maintenance should be booked to this property unless the tenant vacates.

2025 Budget Amendments and Transfers Worksheet

The most recent additions to this worksheet are the budget amendments that were passed at the County Board meeting on July 22. They are both transfers from the Mining Fund: the first is \$8,500 into the For Ind I budget for half of the concrete work for Indeck at the Forest Industrial Park; the second is \$500 into the Tourism budget for additional resale inventory.

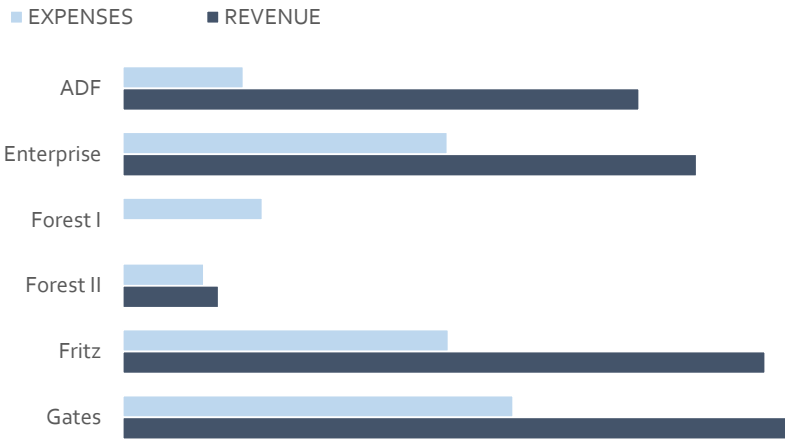
JOINT MANAGEMENT PROFIT LOSS ANALYSIS | 2025



Analysis of data from January to December

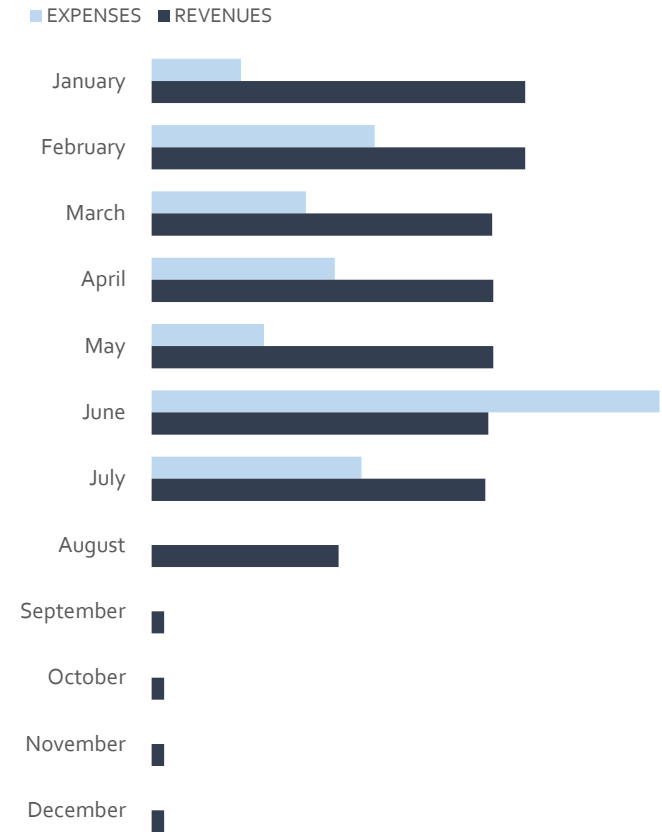
*This report is not finalized and is provided for informational purposes and is subject to change. This report does not account for debt service.

REVENUES VS EXPENSES



BUILDING	REVENUES	EXPENSES	PROFIT/(LOSS)
ADF	\$ 50,824.06	\$ 11,874.89	\$ 38,949.17
Enterprise	\$ 56,486.68	\$ 31,951.30	\$ 24,535.38
Forest I	\$ -	\$ 13,740.33	\$ (13,740.33)
Forest II	\$ 9,447.75	\$ 7,970.25	\$ 1,477.50
Fritz	\$ 63,215.19	\$ 32,052.68	\$ 31,162.51
Gates	\$ 66,147.00	\$ 38,429.47	\$ 27,717.53
YTD TOTALS	\$ 246,120.68	\$ 136,018.92	\$ 110,101.76

MONTHLY SUMMARY



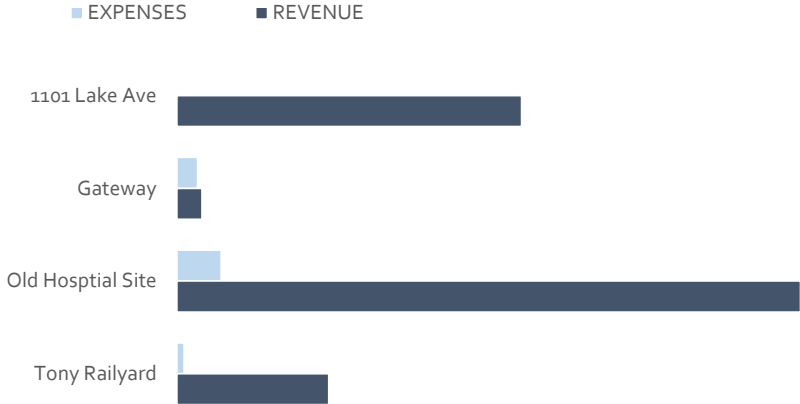
COUNTY PROPERTY PROFIT LOSS ANALYSIS | 2025



Analysis of data from January to July

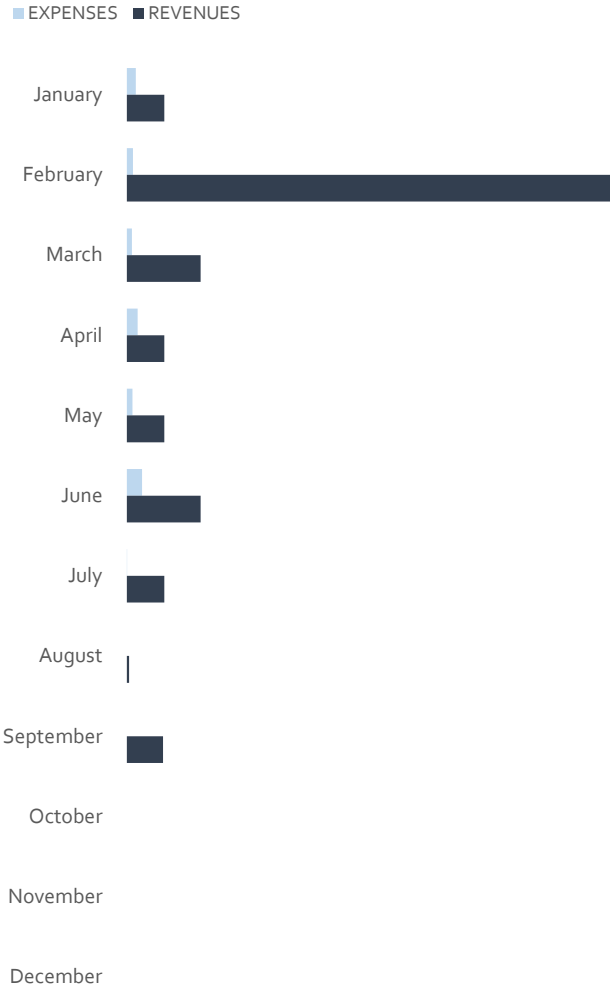
*This report is not finalized and is provided for informational purposes and is subject to change. This report does not account for debt service.

REVENUES VS EXPENSES



BUILDING	REVENUES	EXPENSES	PROFIT/(LOSS)
1101 Lake Ave	\$ 77,245.00	\$ -	\$ 77,245.00
Gateway	\$ 5,600.00	\$ 4,656.74	\$ 943.26
Old Hospital Site	\$ 139,736.69	\$ 9,904.62	\$ 129,832.07
Tony Railyard	\$ 33,990.00	\$ 1,599.58	\$ 32,390.42
YTD TOTALS	\$ 222,581.69	\$ 14,561.36	\$ 208,020.33

MONTHLY SUMMARY



Amendments & Transfers
2025 BUDGET



TYPE	DESCRIPTION	PASS/FAIL	COST	FUNDING SOURCE	DEPARTMENT	AFFECTED BUDGETS	RESOLUTION
Budget Amendment	Reassignment of Victim Witness hours from RUSO the DA's office due to loss of VOCA funding.	Pass	\$0.00	State Reimbursement/Levy	District Attorney	Victim Service Specialist and Crime Victim Witness Coordinator	#71-24
Budget Amendment	Designate funding for construction of shower/bathroom facility at the Fairgrounds.	Pass	\$54,500.00	General Fund Reserves	Fairgrounds	Capital Projects	#18-25
Budget Amendment	Designate funding for construction of shower/bathroom facility at the Fairgrounds.	Pass	\$50,000.00	Contingency Fund	Fairgrounds	Capital Projects and Contingency-Emergencies	#18-25
Line Item Transfer	Transfer \$11,320.00 in appropriations from IT-DIRECTOR wage line (111) to IT-IT SUPPORT (216) line to fund Microsoft server licenses.	Pass	\$0.00	Budgeted Appropriation	IT	Information Technology	Finance Committee 3-20-25
Budget Amendment	Provide \$18,000 to Rusk Area Chamber of Commerce.	Pass	\$18,000.00	Mining Fund	Economic Development	Economic Development	#21-25
Budget Amendment	Payment of \$41,858 from 85.20 State Transit Program Award and Reserve Account to the ICAA-SECT 18 PY FUNDS AVAILABLE account for audit payments for Rusk County Transit Commission due for 2015, 2016, 2017, 2018.	Pass	\$41,858.00	General Fund Reserves	RCTC (discreet component unit)	Rusk County Transit Commission	#27-25
Budget Amendment	Payment to Rusk County Transit Commission for vehicle sale proceeds from 2023 and 2024 from the Section 18 Trust to the ICAA-DRIVERS ESCORT TRUSY PY account.	Pass	\$21,359.60	Section 18 Trust	RCTC (discreet component unit)	Rusk County Transit Commission	#28-25
Budget Amendment	PSAP Grant Funding related to the radio system upgrade project.	Pass	-\$34,208.51	State Grant	Sheriff	Jail	#37-25
Line Item Transfer	Transfer \$13,790.00 from TOURISM-EXTRA HELP (115) to TOURISM-SPECIAL PROJ (217) to fund economic development contractor.	Pass	\$0.00	Budgeted Appropriation	Economic Development	Tourism	Finance Committee 6-19-25
Contingency Transfer	Reimbursement to Wisconsin Conservation Congress Rusk County Delegates	Pass	\$515.76	Contingency Fund	County Board	Forestry	#46-25
Budget Amendment	Concrete work at Forest Industrial building for new Indeck lease.	Pass	\$8,500.00	Mining Fund	Joint Management	Forest Industrial Park Building I	#51-25
Budget Amendment	Increase resale inventory appropriation due to train tours during the spring.	Pass	\$500.00	Mining Fund	Economic Development	Tourism	#52-25
Total			\$161,024.85				

BUDGET REPORT



THIS FORM IS TO BE COMPLETED MONTHLY BEGINNING IN MAY (OR SOONER IF BUDGET CONCERNS ARISE) BY EACH DEPARTMENT AND SUBMITTED FOR REVIEW TO THE OVERSIGHT COMMITTEE.

The Oversight Committee shall approve and forward the report to the Finance Committee for monthly review and final approval.

Department: County Clerk

Month of Report: August 2025

Budget Name: County Board

Budget Number: 100-11

Name & Title of Person Preparing This Report: **Connie Meyer**

HISTORICAL BUDGET INFORMATION:

2023 Actual Expenditures: 90,158.23

2024 Actual Expenditures: 97,901.27

2023 Actual Revenues: 0

2024 Actual Revenues: 0

BUDGET INFORMATION:

Budgeted Expenditures: 89,393.00

Budgeted Revenues: 0

YTD Expenditures: 48,080.13

YTD Revenues: 0

Projected Expenditures: 89,393.00

Projected Revenues: 0

GL ACCOUNTS OF CONCERN: Check if no concerns.

Account Number/Name: CO BOARD- ATTNY FEES

Reason for Concern: Over by 1,397.50

Plan of Action:

Account Number/Name: CO BOARD- TELEPHONE

Reason for Concern: Over by 59.55

Plan of Action:

Account Number/Name:

Reason for Concern:

Plan of Action:

OTHER INFORMATION:

Please detail any other information relevant to departmental budget outlook. Attach additional sheets if needed.

BUDGET REPORT



THIS FORM IS TO BE COMPLETED MONTHLY BEGINNING IN MAY (OR SOONER IF BUDGET CONCERNS ARISE) BY EACH DEPARTMENT AND SUBMITTED FOR REVIEW TO THE OVERSIGHT COMMITTEE.

The Oversight Committee shall approve and forward the report to the Finance Committee for monthly review and final approval.

Department: County Clerk

Month of Report: August 2025

Budget Name: Library

Budget Number: 100-51

Name & Title of Person Preparing This Report: **Connie Meyer**

HISTORICAL BUDGET INFORMATION:

2023 Actual Expenditures: 327,659.48

2024 Actual Expenditures: 364,109.89

2023 Actual Revenues: 327,659.48

2024 Actual Revenues: 364,109.89

BUDGET INFORMATION:

Budgeted Expenditures: 417,643.00

Budgeted Revenues: 417,643.00

YTD Expenditures: 268,011.93

YTD Revenues: 268,011.93

Projected Expenditures: 417,643.00

Projected Revenues: 417,643.00

GL ACCOUNTS OF CONCERN: Check if no concerns.

Account Number/Name:

Reason for Concern:

Plan of Action:

Account Number/Name:

Reason for Concern:

Plan of Action:

Account Number/Name:

Reason for Concern:

Plan of Action:

OTHER INFORMATION:

Please detail any other information relevant to departmental budget outlook. Attach additional sheets if needed.

BUDGET REPORT



THIS FORM IS TO BE COMPLETED MONTHLY BEGINNING IN MAY (OR SOONER IF BUDGET CONCERNS ARISE) BY EACH DEPARTMENT AND SUBMITTED FOR REVIEW TO THE OVERSIGHT COMMITTEE.

The Oversight Committee shall approve and forward the report to the Finance Committee for monthly review and final approval.

Department: County Clerk

Month of Report: August 2025

Budget Name: Dog Tax

Budget Number: 710-41

Name & Title of Person Preparing This Report: **Connie Meyer**

HISTORICAL BUDGET INFORMATION:

2023 Actual Expenditures: 31,308.04

2024 Actual Expenditures: 32,133.86

2023 Actual Revenues: 31,308.04

2024 Actual Revenues: 32,133.86

BUDGET INFORMATION:

Budgeted Expenditures: 38,500.00

Budgeted Revenues: 38,500.00

YTD Expenditures: 824,18

YTD Revenues: 36,220.48

Projected Expenditures: 38,500.00

Projected Revenues: 38,500.00

GL ACCOUNTS OF CONCERN: Check if no concerns.

Account Number/Name:

Reason for Concern:

Plan of Action:

Account Number/Name:

Reason for Concern:

Plan of Action:

Account Number/Name:

Reason for Concern:

Plan of Action:

OTHER INFORMATION:

Please detail any other information relevant to departmental budget outlook. Attach additional sheets if needed.

BUDGET REPORT



THIS FORM IS TO BE COMPLETED MONTHLY BEGINNING IN MAY (OR SOONER IF BUDGET CONCERNS ARISE) BY EACH DEPARTMENT AND SUBMITTED FOR REVIEW TO THE OVERSIGHT COMMITTEE.

The Oversight Committee shall approve and forward the report to the Finance Committee for monthly review and final approval.

Department: County Clerk

Month of Report: August 2025

Budget Name: County Clerk

Budget Number: 100-14

Name & Title of Person Preparing This Report: **Connie Meyer**

HISTORICAL BUDGET INFORMATION:

2023 Actual Expenditures: 259,362.89

2024 Actual Expenditures: 305,941.09

2023 Actual Revenues: 36,961.98

2024 Actual Revenues: 33,673.59

BUDGET INFORMATION:

Budgeted Expenditures: 283,042.00

Budgeted Revenues: 35,725.00

YTD Expenditures: 170,594.83

YTD Revenues: 17,930.64

Projected Expenditures: 283,042.00

Projected Revenues: 35,725.00

GL ACCOUNTS OF CONCERN: Check if no concerns.

Account Number/Name: Clerk Software Subscription

Reason for Concern: Over by \$91.36

Plan of Action: Transfer

Account Number/Name: CO CLERK- CENTRAL DUPLICATION

Reason for Concern: Over by \$326.32

Plan of Action: Transer

Account Number/Name:

Reason for Concern:

Plan of Action:

OTHER INFORMATION:

Please detail any other information relevant to departmental budget outlook. Attach additional sheets if needed.

BUDGET REPORT

Department Head's Signature: Connie Meyer

Date: 8/13/2025

This budget report form is to be sent to the Clerk's Office/Agenda Preparer for inclusion in the packet provided to the Oversight Committee.

Oversight Committees shall approve budget report forms and forward to the Finance Committee. Departments shall email approved budget report forms and Oversight meeting minutes to the Finance Director, or in their absence the Administrative Coordinator, to compile final monthly report for the Finance Committee.

Fully approved final monthly report, which includes all departmentally submitted budget report forms, will be filed with the Finance Director, or in their absence the Administrative Coordinator.

Please refer to the Financial Procedures Manual, Chapter 6 for the full policy regarding monthly departmental budget reports.

Account Number	Name of Account	Budget	Year to Date	Unexpended (Over Budget)
100-14-51322-000	CODIFICATION OF RECORDS	0.00	0.00	0.00
100-14-51420-111	CO CLERK- CLERK SALARY	68,004.00	36,835.37	31,168.63
100-14-51420-112	CO CLERK-PAYROLL/DEPUTY II SAL	0.00	0.00	0.00
100-14-51420-113	CO CLERK- DEPUTY I SALARIES	0.00	0.00	0.00
100-14-51420-114	CO CLERK- DEP ASST SALARY	0.00	0.00	0.00
100-14-51420-115	CO CLERK- CLERICAL AIDE	0.00	0.00	0.00
100-14-51420-116	CO CLERK- SPECIAL PROJ(UNION)	0.00	0.00	0.00
100-14-51420-117	CO CLERK- CONFIDENTIAL DEPUTY	0.00	0.00	0.00
100-14-51420-118	CLERK-DEPUTY I SALARY	40,010.00	20,610.25	19,399.75
100-14-51420-119	CLERK-CHIEF DEPUTY I SALARY	44,420.00	22,223.52	22,196.48
100-14-51420-133	CO CLERK- LONGEVITY	0.00	0.00	0.00
100-14-51420-137	CO CLERK- OTEK HELP(UNION/UNION)	0.00	0.00	0.00
100-14-51420-151	CO CLERK- SOCIAL SECURITY	11,661.00	5,967.00	5,694.00
100-14-51420-152	CO CLERK- RETIREMENT	10,594.00	5,537.02	5,056.98
100-14-51420-154	CO CLERK- HEALTH INSURANCE	23,647.00	11,284.89	12,362.11
100-14-51420-156	CO CLERK- WORKMENS COMP	261.00	0.00	261.00
100-14-51420-158	CLERK-UNEMPLOY COMP	0.00	0.00	0.00
100-14-51420-159	CO CLERK-SECT 125 ADMIN	0.00	0.00	0.00
100-14-51420-225	CO CLERK- TELEPHONE	1,000.00	672.00	328.00
100-14-51420-226	CO CLERK- INTERNET	0.00	0.00	0.00
100-14-51420-240	CLERK-INSURANCE CLAIM	0.00	0.00	0.00
100-14-51420-250	CLERK-SOFTWARE SUBSCRIPTIONS	3,500.00	3,591.36	(91.36)
100-14-51420-311	CO CLERK- POSTAGE	700.00	424.09	275.91
100-14-51420-313	CO CLERK- CENTRAL DUPLICATION	800.00	1,126.32	(326.32)
100-14-51420-319	CO CLERK- OFFICE SUPPLIES	1,500.00	637.27	862.73
100-14-51420-324	CO CLERK-DUES	150.00	125.00	25.00
100-14-51420-332	CO CLERK- TRAVEL/MILEAGE	750.00	263.20	486.80
100-14-51420-339	CO CLERK- SEMINARS/DUES/CON	1,500.00	463.00	1,037.00
100-14-51420-349	CO CLERK- TAX DEEDS EXPENSE	0.00	0.00	0.00
100-14-51420-390	CO CLERK-RETIREMENT PENALTY	0.00	0.00	0.00
100-14-51420-810	CO CLERK- EQUIP OVER \$5000	0.00	0.00	0.00
100-14-51421-210	SECT.125/WELLNS-ADMINISTRATION	0.00	0.00	0.00
100-14-51421-220	WELLNESS FUND-COMM FACIL PROG	0.00	0.00	0.00
100-14-51421-992	SECT.125/WELLN-PYFUNDS AVAIL	0.00	0.00	0.00
100-14-51440-000	CO CLERK-ELECTIONS	70,000.00	58,182.34	11,817.66
100-14-51440-001	CO CLERK- ELECTIONS REIMBURSED	0.00	0.00	0.00
100-14-51440-141	BD OF CANVASS-PER DIEM	200.00	160.00	40.00
100-14-51440-151	BD OF CANVASS-FICA	25.00	12.24	12.76
100-14-51440-152	BD OF CANVASS-RETIREMENT	0.00	0.00	0.00
100-14-51440-156	BD OF CANVASS-WORKERS COMP	25.00	0.00	25.00
100-14-51440-240	ELECTION INSURANCE CLAIMS	0.00	0.00	0.00
100-14-51440-319	ELECTION INCENTIVE EXPENSES	0.00	0.00	0.00
100-14-51440-332	BD OF CANVASS-MILEAGE	40.00	19.60	20.40
100-14-51444-000	CLERK-RECOUNT EXPENSE	0.00	0.00	0.00
100-14-51444-151	CLERK-RECOUNT FICA	0.00	0.00	0.00
100-14-51640-000	APPRAISAL OF ASSETS	0.00	0.00	0.00

Projected 2025	Projected Unexp. (Over Budget)
0.00	0.00
68,004.00	68,004.00
0.00	0.00
0.00	0.00
0.00	0.00
0.00	0.00
0.00	0.00
0.00	0.00
0.00	0.00
40,010.00	40,010.00
44,420.00	44,420.00
0.00	0.00
0.00	0.00
11,661.00	11,661.00
10,594.00	10,594.00
23,647.00	23,647.00
261.00	261.00
0.00	0.00
0.00	0.00
1,000.00	1,000.00
0.00	0.00
3,591.36	3,500.00
700.00	700.00
2,000.00	800.00
1,500.00	1,500.00
150.00	150.00
750.00	750.00
1,500.00	1,500.00
0.00	0.00
0.00	0.00
0.00	0.00
0.00	0.00
0.00	0.00
0.00	0.00
0.00	0.00
70,000.00	70,000.00
0.00	0.00
200.00	200.00
25.00	25.00
0.00	0.00
25.00	25.00
0.00	0.00
0.00	0.00
40.00	40.00
0.00	0.00
0.00	0.00
0.00	0.00

2024 Actuals	2023 Actuals	2022 Actuals
0.00	0.00	0.00
61,312.32	60,707.52	60,108.72
0.00	0.00	0.00
0.00	0.00	0.00
0.00	0.00	0.00
0.00	0.00	0.00
0.00	0.00	0.00
0.00	0.00	0.00
35,993.00	33,976.26	39,045.55
43,788.13	42,168.13	40,803.82
0.00	0.00	0.00
0.00	0.00	0.00
10,694.76	9,952.94	10,143.96
9,397.20	9,311.49	9,073.55
48.60	21,243.48	28,635.48
219.80	168.21	107.84
0.00	0.00	0.00
0.00	0.00	0.00
1,008.00	864.00	864.00
0.00	0.00	0.00
0.00	0.00	0.00
3,512.00	3,517.68	3,500.00
198.24	585.75	95.70
1,321.43	1,642.23	613.67
2,267.13	2,080.74	1,408.06
125.00	125.00	0.00
740.20	409.81	361.99
644.00	718.00	728.00
0.00	0.00	0.00
0.00	0.00	0.00
0.00	0.00	0.00
0.00	0.00	0.00
0.00	0.00	0.00
0.00	0.00	0.00
129,509.41	66,779.76	90,959.14
0.00	0.00	0.00
380.00	160.00	315.00
35.78	15.59	41.79
0.00	0.00	0.00
5.02	3.86	23.53
0.00	0.00	0.00
0.00	0.00	0.00
0.00	0.00	0.00
37.52	13.69	62.39
0.00	0.00	0.00
0.00	0.00	0.00
0.00	0.00	0.00

100-14-51640-992	APPRSL ASSETS-PYFUNDS AVAILABL	0.00	0.00	0.00	0.00
100-14-51650-000	CODIFICATION OF RECORDS	2,255.00	2,460.36	2,255.00	1,193.38
100-14-51934-000	UNEMPLOYMENT EXPENSES	0.00	0.00	0.00	0.00
100-14-51934-001	UNEMPLOYMENT-HOSP.DUE CO	0.00	0.00	0.00	0.00
100-14-52201-000	FIRE PROTECTION/SUPPRESSION	0.00	0.00	0.00	0.00
100-14-54703-000	CARE OF VETERANS GRAVES	2,000.00	2,000.00	2,000.00	2,004.00
100-14-56705-000	BROCHURES/PROMOTION	0.00	0.00	0.00	0.00
100-14-56705-910	BROCHURES-TRANS TO ED MAPS	0.00	0.00	0.00	0.00
100-14-56705-992	BROCHURES/MKTG-PYFUNDS AVAILAE	0.00	0.00	0.00	0.00
100-14-59000-000	CLERK-TRANS TO GEN FUND	0.00	0.00	0.00	0.00
	Total Expenditures	283,042.00	286,563.72	283,042.00	290,089.57
100-14-41802-000	CO CLERK- REDEMPY FEES COLLECT	0.00	0.00	0.00	0.00
100-14-43690-000	ELECTIONS-REIMB FROM STATE	0.00	0.00	0.00	0.00
100-14-43691-000	CLERK-ELECTION GRANT-COVID	0.00	0.00	0.00	0.00
100-14-44101-000	CO CLERK- BUSINESS/OCCUP LIC	0.00	0.00	0.00	0.00
100-14-44203-000	CO CLERK- REV/LICENSES SOLD	2,000.00	2,000.00	2,000.00	2,070.00
100-14-44204-000	CLERK-DNR LIC & STICKERS	0.00	0.00	0.00	0.00
100-14-44900-000	CLERK-CUTTING PERMITS	800.00	800.00	800.00	0.00
100-14-47300-000	ELECTIONS-REIMB FROM LOCAL MUN	31,000.00	31,000.00	31,000.00	690.00
100-14-47301-000	ELECTIONS-REIMB ANNUAL HARDWRE	1,000.00	1,000.00	1,000.00	24,109.99
100-14-48000-000	CO CLERK-MISCELLANEOUS REVENUE	200.00	200.00	200.00	200.00
100-14-48320-000	SECT.125-REBATE	0.00	0.00	0.00	0.00
100-14-48330-000	CO CLERK- MATERIALS/SUPP SALES	100.00	100.00	100.00	14.49
100-14-48440-000	CLERK-INSURANCE CLAIM	0.00	0.00	0.00	0.00
100-14-48900-000	CLERK-REIMB FROM RCMH	0.00	0.00	0.00	0.00
100-14-49100-000	CLERK-TRANS FROM GEN FUND	0.00	0.00	0.00	0.00
100-14-49110-000	CO CLERK- REIMB AMB CLERICAL	0.00	0.00	0.00	0.00
100-14-49111-000	CO CLERK- REIMB CLERICAL BOA	0.00	0.00	0.00	0.00
100-14-49112-000	CLERK-REIMB DOG FUND	625.00	625.00	625.00	2,659.12
100-14-49113-000	CLERK-REIMB SEC 125	0.00	0.00	0.00	0.00
100-14-49220-000	WELLNESS-TRANS CONWED IN LIEU	0.00	0.00	0.00	0.00
100-14-49990-200	APPRSL- ASSETS-PYBUDGTD	0.00	0.00	0.00	0.00
100-14-49990-300	WELLNESS-PY BUDGETED	0.00	0.00	0.00	0.00
100-14-49990-400	CO CLERK- PY BUDGETED	0.00	0.00	0.00	0.00
100-14-49999-000	BROCHURES/MKTG-PYFUNDS AVAILAE	0.00	0.00	0.00	0.00
100-14-49999-200	APPRSL ASSETS-PYFUNDS AVAILABL	0.00	0.00	0.00	0.00
100-14-49999-300	WELLNESS-PY AVAILABLE	0.00	0.00	0.00	0.00
	Total Revenues	35,725.00	36,961.98	35,725.00	29,743.60
	LEVY	247,317.00	272,267.50	247,317.00	260,345.97

100-14-51640-992	APPRSL ASSETS-PYFUNDS AVAILABL	0.00	0.00	0.00	0.00
100-14-51650-000	CODIFICATION OF RECORDS	2,255.00	2,460.36	2,255.00	1,193.38
100-14-51934-000	UNEMPLOYMENT EXPENSES	0.00	0.00	0.00	0.00
100-14-51934-001	UNEMPLOYMENT-HOSP.DUE CO	0.00	0.00	0.00	0.00
100-14-52201-000	FIRE PROTECTION/SUPPRESSION	0.00	0.00	0.00	0.00
100-14-54703-000	CARE OF VETERANS GRAVES	2,000.00	2,000.00	2,000.00	2,004.00
100-14-56705-000	BROCHURES/PROMOTION	0.00	0.00	0.00	0.00
100-14-56705-910	BROCHURES-TRANS TO ED MAPS	0.00	0.00	0.00	0.00
100-14-56705-992	BROCHURES/MKTG-PYFUNDS AVAILAE	0.00	0.00	0.00	0.00
100-14-59000-000	CLERK-TRANS TO GEN FUND	0.00	0.00	0.00	0.00
	Total Expenditures	283,042.00	286,563.72	283,042.00	290,089.57
100-14-41802-000	CO CLERK- REDEMPY FEES COLLECT	0.00	0.00	0.00	0.00
100-14-43690-000	ELECTIONS-REIMB FROM STATE	0.00	0.00	0.00	0.00
100-14-43691-000	CLERK-ELECTION GRANT-COVID	0.00	0.00	0.00	0.00
100-14-44101-000	CO CLERK- BUSINESS/OCCUP LIC	0.00	0.00	0.00	0.00
100-14-44203-000	CO CLERK- REV/LICENSES SOLD	2,000.00	2,000.00	2,000.00	2,070.00
100-14-44204-000	CLERK-DNR LIC & STICKERS	0.00	0.00	0.00	0.00
100-14-44900-000	CLERK-CUTTING PERMITS	800.00	800.00	800.00	0.00
100-14-47300-000	ELECTIONS-REIMB FROM LOCAL MUN	31,000.00	31,000.00	31,000.00	690.00
100-14-47301-000	ELECTIONS-REIMB ANNUAL HARDWRE	1,000.00	1,000.00	1,000.00	24,109.99
100-14-48000-000	CO CLERK-MISCELLANEOUS REVENUE	200.00	200.00	200.00	200.00
100-14-48320-000	SECT.125-REBATE	0.00	0.00	0.00	0.00
100-14-48330-000	CO CLERK- MATERIALS/SUPP SALES	100.00	100.00	100.00	14.49
100-14-48440-000	CLERK-INSURANCE CLAIM	0.00	0.00	0.00	0.00
100-14-48900-000	CLERK-REIMB FROM RCMH	0.00	0.00	0.00	0.00
100-14-49100-000	CLERK-TRANS FROM GEN FUND	0.00	0.00	0.00	0.00
100-14-49110-000	CO CLERK- REIMB AMB CLERICAL	0.00	0.00	0.00	0.00
100-14-49111-000	CO CLERK- REIMB CLERICAL BOA	0.00	0.00	0.00	0.00
100-14-49112-000	CLERK-REIMB DOG FUND	625.00	625.00	625.00	2,659.12
100-14-49113-000	CLERK-REIMB SEC 125	0.00	0.00	0.00	0.00
100-14-49220-000	WELLNESS-TRANS CONWED IN LIEU	0.00	0.00	0.00	0.00
100-14-49990-200	APPRSL- ASSETS-PYBUDGTD	0.00	0.00	0.00	0.00
100-14-49990-300	WELLNESS-PY BUDGETED	0.00	0.00	0.00	0.00
100-14-49990-400	CO CLERK- PY BUDGETED	0.00	0.00	0.00	0.00
100-14-49999-000	BROCHURES/MKTG-PYFUNDS AVAILAE	0.00	0.00	0.00	0.00
100-14-49999-200	APPRSL ASSETS-PYFUNDS AVAILABL	0.00	0.00	0.00	0.00
100-14-49999-300	WELLNESS-PY AVAILABLE	0.00	0.00	0.00	0.00
	Total Revenues	35,725.00	36,961.98	35,725.00	29,743.60
	LEVY	247,317.00	272,267.50	247,317.00	260,345.97

100-14-51640-992	APPRSL ASSETS-PYFUNDS AVAILABL	0.00	0.00	0.00	0.00
100-14-51650-000	CODIFICATION OF RECORDS	2,255.00	2,460.36	2,255.00	1,193.38
100-14-51934-000	UNEMPLOYMENT EXPENSES	0.00	0.00	0.00	0.00
100-14-51934-001	UNEMPLOYMENT-HOSP.DUE CO	0.00	0.00	0.00	0.00
100-14-52201-000	FIRE PROTECTION/SUPPRESSION	0.00	0.00	0.00	0.00
100-14-54703-000	CARE OF VETERANS GRAVES	2,000.00	2,000.00	2,000.00	2,004.00
100-14-56705-000	BROCHURES/PROMOTION	0.00	0.00	0.00	0.00
100-14-56705-910	BROCHURES-TRANS TO ED MAPS	0.00	0.00	0.00	0.00
100-14-56705-992	BROCHURES/MKTG-PYFUNDS AVAILAE	0.00	0.00	0.00	0.00
100-14-59000-000	CLERK-TRANS TO GEN FUND	0.00	0.00	0.00	0.00
	Total Expenditures	283,042.00	286,563.72	283,042.00	290,089.57
100-14-41802-000	CO CLERK- REDEMPY FEES COLLECT	0.00	0.00	0.00	0.00
100-14-43690-000	ELECTIONS-REIMB FROM STATE	0.00	0.00	0.00	0.00
100-14-43691-000	CLERK-ELECTION GRANT-COVID	0.00	0.00	0.00	0.00
100-14-44101-000	CO CLERK- BUSINESS/OCCUP LIC	0.00	0.00	0.00	0.00
100-14-44203-000	CO CLERK- REV/LICENSES SOLD	2,000.00	2,000.00	2,000.00	2,070.00
100-14-44204-000	CLERK-DNR LIC & STICKERS	0.00	0.00	0.00	0.00
100-14-44900-000	CLERK-CUTTING PERMITS	800.00	800.00	800.00	0.00
100-14-47300-000	ELECTIONS-REIMB FROM LOCAL MUN	31,000.00	31,000.00	31,000.00	690.00
100-14-47301-000	ELECTIONS-REIMB ANNUAL HARDWRE	1,000.00	1,000.00	1,000.00	24,109.99
100-14-48000-000	CO CLERK-MISCELLANEOUS REVENUE	200.00	200.00	200.00	200.00
100-14-48320-000	SECT.125-REBATE	0.00	0.00	0.00	0.00
100-14-48330-000	CO CLERK- MATERIALS/SUPP SALES	100.00	100.00	100.00	14.49
100-14-48440-000	CLERK-INSURANCE CLAIM	0.00	0.00	0.00	0.00
100-14-48900-000	CLERK-REIMB FROM RCMH	0.00	0.00	0.00	0.00
100-14-49100-000	CLERK-TRANS FROM GEN FUND	0.00	0.00	0.00	0.00
100-14-49110-000	CO CLERK- REIMB AMB CLERICAL	0.00	0.00	0.00	0.00
100-14-49111-000	CO CLERK- REIMB CLERICAL BOA	0.00	0.00	0.00	0.00
100-14-49112-000	CLERK-REIMB DOG FUND	625.00	625.00	625.00	2,659.12
100-14-49113-000	CLERK-REIMB SEC 125	0.00	0.00	0.00	0.00
100-14-49220-000	WELLNESS-TRANS CONWED IN LIEU	0.00	0.00	0.00	0.00
100-14-49990-200	APPRSL- ASSETS-PYBUDGTD	0.00	0.00	0.00	0.00
100-14-49990-300	WELLNESS-PY BUDGETED	0.00	0.00	0.00	0.00
100-14-49990-400	CO CLERK- PY BUDGETED	0.00	0.00	0.00	0.00
100-14-49999-000	BROCHURES/MKTG-PYFUNDS AVAILAE	0.00	0.00	0.00	0.00
100-14-49999-200	APPRSL ASSETS-PYFUNDS AVAILABL	0.00	0.00	0.00	0.00
100-14-49999-300	WELLNESS-PY AVAILABLE	0.00	0.00	0.00	0.00
	Total Revenues	35,725.00	36,961.98	35,725.00	29,743.60
	LEVY	247,317.00	272,267.50	247,317.00	260,345.97

BUDGET REPORT



THIS FORM IS TO BE COMPLETED MONTHLY BEGINNING IN MAY (OR SOONER IF BUDGET CONCERNS ARISE) BY EACH DEPARTMENT AND SUBMITTED FOR REVIEW TO THE OVERSIGHT COMMITTEE.

The Oversight Committee shall approve and forward the report to the Finance Committee for monthly review and final approval.

Department: Finance

Month of Report: July 2025

Budget Name: Insurance

Budget Number: 100-19

Name & Title of Person Preparing This Report: Christopher Bigham, Baker Tilly Consultant

HISTORICAL BUDGET INFORMATION:

2023 Actual Expenditures: 128,563.05

2024 Actual Expenditures: 139,611.19

2023 Actual Revenues: 3,182.99

2024 Actual Revenues: 20,490.10

BUDGET INFORMATION:

Budgeted Expenditures: 153,120.00

Budgeted Revenues: 27,000.00

YTD Expenditures: 558,642.04

YTD Revenues: 3,762.04

Projected Expenditures: 153,120.00

Projected Revenues: 27,000.00

GL ACCOUNTS OF CONCERN: Check if no concerns.

Account Number/Name: 100-19

Reason for Concern: Year to Date Expenditures are over the budget through July, 2025

Plan of Action: Annual billings to other funds occurs in August which will eliminate the overage for the year.

Account Number/Name:

Reason for Concern:

Plan of Action:

Account Number/Name:

Reason for Concern:

Plan of Action:

OTHER INFORMATION:

Please detail any other information relevant to departmental budget outlook. Attach additional sheets if needed.

BUDGET REPORT



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The Oversight Committee shall approve and forward the report to the Finance Committee for monthly review and final approval.

Department: Finance

Month of Report: July 2025

Budget Name: Finance

Budget Number: 100-20

Name & Title of Person Preparing This Report: Christopher Bigham, Baker Tilly Consultant

HISTORICAL BUDGET INFORMATION:

2023 Actual Expenditures: 399,464.32

2024 Actual Expenditures: 407,338.50

2023 Actual Revenues: 32,280.09

2024 Actual Revenues: 53,868.72

BUDGET INFORMATION:

Budgeted Expenditures: 406,898.00

Budgeted Revenues: 36,295.00

YTD Expenditures: 239,070.46

YTD Revenues: 11,383.01

Projected Expenditures: 406,898.00

Projected Revenues: 36,295.00

GL ACCOUNTS OF CONCERN: Check if no concerns.

Account Number/Name:

Reason for Concern:

Plan of Action:

Account Number/Name:

Reason for Concern:

Plan of Action:

Account Number/Name:

Reason for Concern:

Plan of Action:

OTHER INFORMATION:

Please detail any other information relevant to departmental budget outlook. Attach additional sheets if needed.

BUDGET REPORT



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Department: Finance

Month of Report: July 2025

Budget Name: HWY

Budget Number: 100-31

Name & Title of Person Preparing This Report: Christopher Bigham, Baker Tilly Consultant

HISTORICAL BUDGET INFORMATION:

2023 Actual Expenditures: 3,459,785.89

2024 Actual Expenditures: 4,282,683.27

2023 Actual Revenues: 1,671,112.19

2024 Actual Revenues: 1,648,332.26

BUDGET INFORMATION:

Budgeted Expenditures: 4,284,568.00

Budgeted Revenues: 2,755,213.00

YTD Expenditures: 1,874,796.86

YTD Revenues: 1,752,508.63

Projected Expenditures: 4,284,568.00

Projected Revenues: 2,755,213.00

GL ACCOUNTS OF CONCERN: Check if no concerns.

Account Number/Name:

Reason for Concern:

Plan of Action:

Account Number/Name:

Reason for Concern:

Plan of Action:

Account Number/Name:

Reason for Concern:

Plan of Action:

OTHER INFORMATION:

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BUDGET REPORT



THIS FORM IS TO BE COMPLETED MONTHLY BEGINNING IN MAY (OR SOONER IF BUDGET CONCERNS ARISE) BY EACH DEPARTMENT AND SUBMITTED FOR REVIEW TO THE OVERSIGHT COMMITTEE.

The Oversight Committee shall approve and forward the report to the Finance Committee for monthly review and final approval.

Department: Finance

Month of Report: July 2025

Budget Name: Cost Allocation

Budget Number: 100-33

Name & Title of Person Preparing This Report: Christopher Bigham, Baker Tilly Consultant

HISTORICAL BUDGET INFORMATION:

2023 Actual Expenditures: 4,740.00

2024 Actual Expenditures: 4,740.00

2023 Actual Revenues: 385,419.02

2024 Actual Revenues: 339,842.77

BUDGET INFORMATION:

Budgeted Expenditures: 4,900.00

Budgeted Revenues: 4,900.00

YTD Expenditures: 0

YTD Revenues: (334,100.00)

Projected Expenditures: 4,900.00

Projected Revenues: 4,900.00

GL ACCOUNTS OF CONCERN: Check if no concerns.

Account Number/Name:

Reason for Concern:

Plan of Action:

Account Number/Name:

Reason for Concern:

Plan of Action:

Account Number/Name:

Reason for Concern:

Plan of Action:

OTHER INFORMATION:

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BUDGET REPORT



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Department: Finance

Month of Report: July 2025

Budget Name: ICAA

Budget Number: 100-36

Name & Title of Person Preparing This Report: Christopher Bigham, Baker Tilly Consultant

HISTORICAL BUDGET INFORMATION:

2023 Actual Expenditures: 832,143.33

2024 Actual Expenditures: 846,649.80

2023 Actual Revenues: 813,643.33

2024 Actual Revenues: 828,149.80

BUDGET INFORMATION:

Budgeted Expenditures: 1,036,215.00

Budgeted Revenues: 1,017,715.00

YTD Expenditures: 116,377.00

YTD Revenues: 81,899.00

Projected Expenditures: 1,036,215.00

Projected Revenues: 1,017,715.00

GL ACCOUNTS OF CONCERN: Check if no concerns.

Account Number/Name:

Reason for Concern:

Plan of Action:

Account Number/Name:

Reason for Concern:

Plan of Action:

Account Number/Name:

Reason for Concern:

Plan of Action:

OTHER INFORMATION:

Please detail any other information relevant to departmental budget outlook. Attach additional sheets if needed.

BUDGET REPORT



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The Oversight Committee shall approve and forward the report to the Finance Committee for monthly review and final approval.

Department: Finance

Month of Report: July 2025

Budget Name: Drivers Escort

Budget Number: 100-37

Name & Title of Person Preparing This Report: Christopher Bigham, Baker Tilly Consultant

HISTORICAL BUDGET INFORMATION:

2023 Actual Expenditures: 95,867.00

2024 Actual Expenditures: 658,964.80

2023 Actual Revenues: 159,778.00

2024 Actual Revenues: 604,665.47

BUDGET INFORMATION:

Budgeted Expenditures: 117,227.00

Budgeted Revenues: 101,249.00

YTD Expenditures: 101,248.60

YTD Revenues: 79,889.00

Projected Expenditures: 117,227.00

Projected Revenues: 101,249.00

GL ACCOUNTS OF CONCERN: Check if no concerns.

Account Number/Name:

Reason for Concern:

Plan of Action:

Account Number/Name:

Reason for Concern:

Plan of Action:

Account Number/Name:

Reason for Concern:

Plan of Action:

OTHER INFORMATION:

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BUDGET REPORT



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The Oversight Committee shall approve and forward the report to the Finance Committee for monthly review and final approval.

Department: Finance

Month of Report: July 2025

Budget Name: Clinic Building

Budget Number: 100-49

Name & Title of Person Preparing This Report: Christopher Bigham, Baker Tilly Consultant

HISTORICAL BUDGET INFORMATION:

2023 Actual Expenditures: 605.72

2024 Actual Expenditures: 15,840.07

2023 Actual Revenues: 0

2024 Actual Revenues: 6,229.06

BUDGET INFORMATION:

Budgeted Expenditures: 27,000.00

Budgeted Revenues: 132,420.00

YTD Expenditures: 6,400.79

YTD Revenues: 77,245.00

Projected Expenditures: 27,000.00

Projected Revenues: 132,420.00

GL ACCOUNTS OF CONCERN: Check if no concerns.

Account Number/Name:

Reason for Concern:

Plan of Action:

Account Number/Name:

Reason for Concern:

Plan of Action:

Account Number/Name:

Reason for Concern:

Plan of Action:

OTHER INFORMATION:

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BUDGET REPORT



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Department: Finance

Month of Report: July 2025

Budget Name: RCMH Building

Budget Number: 100-50

Name & Title of Person Preparing This Report: Christopher Bigham, Baker Tilly Consultant

HISTORICAL BUDGET INFORMATION:

2023 Actual Expenditures: 0

2024 Actual Expenditures: 0

2023 Actual Revenues: 2,039,038.28

2024 Actual Revenues: 0

BUDGET INFORMATION:

Budgeted Expenditures: 0

Budgeted Revenues: 0

YTD Expenditures: 0

YTD Revenues: 139,736.69

Projected Expenditures: 0

Projected Revenues: 139,736.69

GL ACCOUNTS OF CONCERN: Check if no concerns.

Account Number/Name:

Reason for Concern:

Plan of Action:

Account Number/Name:

Reason for Concern:

Plan of Action:

Account Number/Name:

Reason for Concern:

Plan of Action:

OTHER INFORMATION:

Please detail any other information relevant to departmental budget outlook. Attach additional sheets if needed.

BUDGET REPORT



THIS FORM IS TO BE COMPLETED MONTHLY BEGINNING IN MAY (OR SOONER IF BUDGET CONCERNS ARISE) BY EACH DEPARTMENT AND SUBMITTED FOR REVIEW TO THE OVERSIGHT COMMITTEE.

The Oversight Committee shall approve and forward the report to the Finance Committee for monthly review and final approval.

Department: Finance

Month of Report: July 2025

Budget Name: Powerline

Budget Number: 100-78

Name & Title of Person Preparing This Report: Christopher Bigham, Baker Tilly Consultant

HISTORICAL BUDGET INFORMATION:

2023 Actual Expenditures: 28,269.57

2024 Actual Expenditures: 0

2023 Actual Revenues: 56,954.42

2024 Actual Revenues: 57,877.20

BUDGET INFORMATION:

Budgeted Expenditures: 40,500.00

Budgeted Revenues: 40,500.00

YTD Expenditures: 0

YTD Revenues: 45,147.11

Projected Expenditures: 40,500

Projected Revenues: 45,147.11

GL ACCOUNTS OF CONCERN: Check if no concerns.

Account Number/Name:

Reason for Concern:

Plan of Action:

Account Number/Name:

Reason for Concern:

Plan of Action:

Account Number/Name:

Reason for Concern:

Plan of Action:

OTHER INFORMATION:

Please detail any other information relevant to departmental budget outlook. Attach additional sheets if needed.

BUDGET REPORT



THIS FORM IS TO BE COMPLETED MONTHLY BEGINNING IN MAY (OR SOONER IF BUDGET CONCERNS ARISE) BY EACH DEPARTMENT AND SUBMITTED FOR REVIEW TO THE OVERSIGHT COMMITTEE.

The Oversight Committee shall approve and forward the report to the Finance Committee for monthly review and final approval.

Department: Finance

Month of Report: July 2025

Budget Name: Sales Tax

Budget Number: 100-90

Name & Title of Person Preparing This Report: Christopher Bigham, Baker Tilly Consultant

HISTORICAL BUDGET INFORMATION:

2023 Actual Expenditures: -

2024 Actual Expenditures: -

2023 Actual Revenues: 1,350,787.26

2024 Actual Revenues: 1,374,772.14

BUDGET INFORMATION:

Budgeted Expenditures: -

Budgeted Revenues: 1,200,000.00

YTD Expenditures: -

YTD Revenues: 545,871

Projected Expenditures: -

Projected Revenues: 1,200,000.00

GL ACCOUNTS OF CONCERN: Check if no concerns.

Account Number/Name:

Reason for Concern:

Plan of Action:

Account Number/Name:

Reason for Concern:

Plan of Action:

Account Number/Name:

Reason for Concern:

Plan of Action:

OTHER INFORMATION:

Please detail any other information relevant to departmental budget outlook. Attach additional sheets if needed.

BUDGET REPORT



THIS FORM IS TO BE COMPLETED MONTHLY BEGINNING IN MAY (OR SOONER IF BUDGET CONCERNS ARISE) BY EACH DEPARTMENT AND SUBMITTED FOR REVIEW TO THE OVERSIGHT COMMITTEE.

The Oversight Committee shall approve and forward the report to the Finance Committee for monthly review and final approval.

Department: Finance

Month of Report: July 2025

Budget Name: Contingency

Budget Number: 100-91

Name & Title of Person Preparing This Report: Christopher Bigham, Baker Tilly Consultant

HISTORICAL BUDGET INFORMATION:

2023 Actual Expenditures: 39,630.00

2024 Actual Expenditures: 15,000.00

2023 Actual Revenues: -

2024 Actual Revenues: -

BUDGET INFORMATION:

Budgeted Expenditures: 300,000.00

Budgeted Revenues: -

YTD Expenditures: 50,000.00

YTD Revenues: -

Projected Expenditures: 300,000.00

Projected Revenues: -

GL ACCOUNTS OF CONCERN: Check if no concerns.

Account Number/Name:

Reason for Concern:

Plan of Action:

Account Number/Name:

Reason for Concern:

Plan of Action:

Account Number/Name:

Reason for Concern:

Plan of Action:

OTHER INFORMATION:

Please detail any other information relevant to departmental budget outlook. Attach additional sheets if needed.

BUDGET REPORT



THIS FORM IS TO BE COMPLETED MONTHLY BEGINNING IN MAY (OR SOONER IF BUDGET CONCERNS ARISE) BY EACH DEPARTMENT AND SUBMITTED FOR REVIEW TO THE OVERSIGHT COMMITTEE.

The Oversight Committee shall approve and forward the report to the Finance Committee for monthly review and final approval.

Department: Finance

Month of Report: July 2025

Budget Name: Debt Service

Budget Number: 300-15

Name & Title of Person Preparing This Report: Christopher Bigham, Baker Tilly Consultant

HISTORICAL BUDGET INFORMATION:

2023 Actual Expenditures: 1,803,664.72

2024 Actual Expenditures: 1,862,624.72

2023 Actual Revenues: 12,115.23

2024 Actual Revenues: 413,262.53

BUDGET INFORMATION:

Budgeted Expenditures: 2,748,007.00

Budgeted Revenues: 265,107.00

YTD Expenditures: 2,548,819.12

YTD Revenues: 2,006.46

Projected Expenditures: 2,748,007.00

Projected Revenues: 265,107.00

GL ACCOUNTS OF CONCERN: Check if no concerns.

Account Number/Name:

Reason for Concern:

Plan of Action:

Account Number/Name:

Reason for Concern:

Plan of Action:

Account Number/Name:

Reason for Concern:

Plan of Action:

OTHER INFORMATION:

Please detail any other information relevant to departmental budget outlook. Attach additional sheets if needed.

BUDGET REPORT



THIS FORM IS TO BE COMPLETED MONTHLY BEGINNING IN MAY (OR SOONER IF BUDGET CONCERNS ARISE) BY EACH DEPARTMENT AND SUBMITTED FOR REVIEW TO THE OVERSIGHT COMMITTEE.

The Oversight Committee shall approve and forward the report to the Finance Committee for monthly review and final approval.

Department: Finance

Month of Report: July 2025

Budget Name: Central Services

Budget Number: 610-15

Name & Title of Person Preparing This Report: Christopher Bigham, Baker Tilly Consultant

HISTORICAL BUDGET INFORMATION:

2023 Actual Expenditures: 133,707.31

2024 Actual Expenditures: 107,337.32

2023 Actual Revenues: 119,732.36

2024 Actual Revenues: 130,364.22

BUDGET INFORMATION:

Budgeted Expenditures: 140,000.00

Budgeted Revenues: 143,000.00

YTD Expenditures: 82,612.84

YTD Revenues: 68,829.79

Projected Expenditures: 140,000.00

Projected Revenues: 143,000.00

GL ACCOUNTS OF CONCERN: Check if no concerns.

Account Number/Name:

Reason for Concern:

Plan of Action:

Account Number/Name:

Reason for Concern:

Plan of Action:

Account Number/Name:

Reason for Concern:

Plan of Action:

OTHER INFORMATION:

Please detail any other information relevant to departmental budget outlook. Attach additional sheets if needed.

BUDGET REPORT



THIS FORM IS TO BE COMPLETED MONTHLY BEGINNING IN MAY (OR SOONER IF BUDGET CONCERNS ARISE) BY EACH DEPARTMENT AND SUBMITTED FOR REVIEW TO THE OVERSIGHT COMMITTEE.

The Oversight Committee shall approve and forward the report to the Finance Committee for monthly review and final approval.

Department: Finance

Month of Report: July 2025

Budget Name: CO-CAR

Budget Number: 620-15

Name & Title of Person Preparing This Report: Christopher Bigham, Baker Tilly Consultant

HISTORICAL BUDGET INFORMATION:

2023 Actual Expenditures: 362,014.50

2024 Actual Expenditures: 374,497.28

2023 Actual Revenues: 429,513.62

2024 Actual Revenues:

BUDGET INFORMATION:

Budgeted Expenditures: 380,000.00

Budgeted Revenues: 380,000.00

YTD Expenditures: 158,461.29

YTD Revenues: 195,047.57

Projected Expenditures: 380,000.00

Projected Revenues: 380,000.00

GL ACCOUNTS OF CONCERN: Check if no concerns.

Account Number/Name:

Reason for Concern:

Plan of Action:

Account Number/Name:

Reason for Concern:

Plan of Action:

Account Number/Name:

Reason for Concern:

Plan of Action:

OTHER INFORMATION:

Please detail any other information relevant to departmental budget outlook. Attach additional sheets if needed.

BUDGET REPORT

Department Head's Signature: Christopher Bigham, Baker Tilly

Date: 8/11/25

Oversight Chair's Signature: _____

Date: _____

Finance Chair's Signature: _____

Date: _____

This request form is to be sent to the Clerk's Office/Agenda Preparer for inclusion in the packet provided to the Oversight Committee and the Finance Committee.

Fully approved and executed form is to be kept filed with the Finance Director.

Please refer to the Financial Procedures Manual, Chapter 6 for the full policy regarding monthly departmental budget reports.

SALES TAX RECAP - RUSK COUNTY

100-90-41221-000

Check Received in:	2021	2022	2023	2024	2025	21-24 Four Year Average	% Per Mo	Four Yr Est Based on Budget	Variance to Budget	Annual Projection Based on Year to Date Collections
January	\$ 58,699	\$ 81,304	\$ 75,494	\$ 95,467	\$ 90,423	\$ 77,741	6.0%	\$ 72,341	\$ 18,082	
February	\$ 90,117	\$ 92,171	\$ 82,670	\$ 67,128	\$ 87,771	\$ 83,021	6.4%	\$ 77,255	\$ 10,515	
March	\$ 95,062	\$ 82,806	\$ 91,757	\$ 135,008	\$ 106,644	\$ 101,158	7.8%	\$ 94,132	\$ 12,512	
April	\$ 109,100	\$ 110,930	\$ 126,711	\$ 109,575	\$ 94,742	\$ 114,079	8.8%	\$ 106,156	\$ (11,413)	
May	\$ 112,249	\$ 109,613	\$ 106,013	\$ 118,097	\$ 166,291	\$ 111,493	8.6%	\$ 103,749	\$ 62,542	
June	\$ 97,357	\$ 110,211	\$ 151,567	\$ 130,922		\$ 122,515	9.5%	\$ 114,005		
July	\$ 116,810	\$ 116,412	\$ 120,075	\$ 101,443		\$ 113,685	8.8%	\$ 105,789		
August	\$ 101,063	\$ 108,768	\$ 122,606	\$ 138,608		\$ 117,761	9.1%	\$ 109,582		
September	\$ 90,800	\$ 125,174	\$ 141,823	\$ 175,074		\$ 133,218	10.3%	\$ 123,965		
October	\$ 102,576	\$ 102,475	\$ 102,680	\$ 81,718		\$ 97,362	7.5%	\$ 90,600		
November	\$ 99,117	\$ 82,091	\$ 80,979	\$ 117,219		\$ 94,852	7.4%	\$ 88,264		
December	\$ 117,507	\$ 120,299	\$ 148,414	\$ 104,511		\$ 122,683	9.5%	\$ 114,162		
TOTALS	\$ 1,190,457	\$ 1,242,255	\$ 1,350,787	\$ 1,374,772	\$ 545,871	\$ 1,289,568	100.0%	\$ 1,200,000	\$ 92,237	\$ 1,292,237
	up 13%	up 4%	up 9%	up 2%	up 3.9%					
Average per month	99,204.76	103,521.23	112,565.61	114,564.35	109,174.17					
Used to reduce county levy	925,000.00	1,025,000.00	1,125,000.00	1,125,000.00	1,200,000.00					

Notes:

The amount received fluctuates each month because collections reflect only the amount the state collects in a certain time frame. Some taxpayers report quarterly, some yearly, some monthly. If a taxpayer is late in reporting to the state, there may be two months of payments on one county receipt. The average for the year is a better indicator of collections.

The 'Annual Projection Based on Year to Date Collections' amount assumes that the remaining months will be collected at the four year average historical collections amount.

ESTIMATE

Ladysmith Heating
201 Maplewood Dr
Ladysmith, WI 54848

ladysmithheating@yahoo.com
+1 (715) 403-1911

Bill to

Rusk County Court House
311 Miner Ave E
Ladysmith, WI 54848

Ship to

Rusk County Court House
311 Miner Ave E
Ladysmith, WI 54848

Estimate details

Estimate no.: 1090
Estimate date: 07/31/2025

#	Date	Product or service	Description	Qty	Rate	Amount
1.	07/31/2025	Labor		3	\$100.00	\$300.00
2.		Parts	Blower Motor Reznor	2	\$1,474.00	\$2,948.00
3.		Parts	Belt 4L450	1	\$24.79	\$24.79
4.		Parts	Belt 4L420	1	\$23.49	\$23.49
5.		Parts	Freight	1	\$80.00	\$80.00

Total **\$3,376.28**

Note to customer

Parts and Labor to fix four Reznor hanging heaters in Indeck new
Doughty Rd Building

Accepted date

Accepted by



AMEND THE 2025 BUDGET TO INCREASE EXPENDITURES FOR REPLACING BLOWER MOTORS AT THE FOREST INDUSTRIAL PARK BUILDING I

RUSK COUNTY

TO THE RUSK COUNTY BOARD OF SUPERVISORS

Table with 4 columns: ROLL CALL Board Members, AYE (Yes), NAY (No), Abstain / Excused. Lists 19 members and a TOTAL row.

BOARD ACTION section containing a vote required statement and a motion to approve form with checkboxes for Adopted and Defeated, and fields for 1st and 2nd names.

Reviewed by: section with lines for Corp. Counsel and Finance Director, and a FISCAL IMPACT section with a red note: \$3,376.28 from Mining Fund.

Certification: I, Connie Meyer, Clerk of Rusk County, hereby certify that the above is a true and correct copy of a resolution that was adopted on the ___ day of ___, 2025 by the Rusk County Board of Supervisors.

1 WHEREAS, the 2025 budget as adopted by the Rusk County Board of Supervisors allocated \$2,500 for general maintenance and repairs at the Forest Industrial Park Building I at 501 Doughty Road; and,
2
3
4
5 WHEREAS, the Board approved a budget amendment at its July 22, 2025, meeting to increase the expenditures to \$11,000; and,
6
7
8 WHEREAS, the Joint Management Committee overseeing the Forest Industrial Park Building I has approved replacement of blower motors to ensure proper operation for the new tenant, Indeck; and,
9
10
11
12 WHEREAS, the Joint Management Committee at its meeting on July 24, 2025, approved a proposal from Ladysmith Heating and Cooling in the amount of \$3,376.28 to complete the blower replacement,
13
14
15
16 WHEREAS, this amount exceeds the budgeted amount and requires a formal budget amendment pursuant to Wis. Stat. § 65.90(5)(ar) and County financial policy; and,
17
18
19 WHEREAS, sufficient funds are available in the County’s Mining Reuse Fund to cover the cost.
20
21
22 NOW, THEREFORE, BE IT RESOLVED, that the Rusk County Board of Supervisors hereby approves a transfer of \$3,376.28 from the Mining Reuse Fund to 214-84-51629-249 FOR IND PK-BLDG I-REPAIRS.
23
24
25
26 AND BE IT FURTHER RESOLVED, that the following budget amendments are approved effective immediately in the 2025 budget:
27
28
29 214-84-51629-249 FOR IND PK-BLDG I-REPAIRS 14,376.28
30 214-84-49200-000 FOR IND PK-BLDG I-TRANS MINING 11,876.28

SUBMITTED BY: Rusk County Finance Committee

Signature lines for Terry Wedwick, Jim Meyer, Vice Chair, and Jeremy Vincent, Phil Unterschuetz.

Connie Meyer
County Clerk, Rusk County



RUSK COUNTY

RESOLUTION #

APPROVE 2024 GENERAL FUND CAPITAL TRANSFER

TO THE RUSK COUNTY BOARD OF SUPERVISORS

ROLL CALL Board Members	AYE (Yes)	NAY (No)	Abstain / Excused
1. ALEC HAMPTON			
2. JERRY BILLER			
3. KATHY HALBUR			
4. JOHN MOORE			
5. TERRY WEDWICK			
6. VACANT			
7. SUZANNE VOHS			
8. TOM CUDO			
9. PHIL UNTERSCHUETZ			
10. VACANT			
11. PHIL SCHNEIDER			
12. JIM MEYER			
13. KURT GORSEGNER			
14. JEREMY VINCENT			
15. TOM HANSON			
16. LOIS GOODE			
17. DAVE WILLINGHAM			
18. MIKE RUSSELL			
19. RON FREEMAN			
TOTAL			

BOARD ACTION

Vote Required: Majority Vote of a Quorum

Motion to Approve Adopted

1st _____ Defeated

2nd _____

No: _____ Yes: _____ Exc: _____

Reviewed by: _____, Corp. Counsel

Reviewed by: _____, Finance Director

FISCAL IMPACT: (Note if there is any fiscal impact or not)

Certification:

I, Connie Meyer, Clerk of Rusk County, hereby certify that the above is a true and correct copy of a resolution that was adopted on the _____ day of _____, 2025 by the Rusk County Board of Supervisors.

 Connie Meyer
 County Clerk, Rusk County

1 **WHEREAS**, Resolution 20-23 authorized proceeding with the design phase of the Rusk
 2 County Jail project to be funded from Capital Projects; and,

3
 4 **WHEREAS**, Resolution 30-25 authorized proceeding with design development for the
 5 new jail facility and the highway facility project funded by Capital Projects with the
 6 intention of being reimbursed with County bonds; and,

7
 8 **WHEREAS**, the Special County board meeting on March 7, 2024 authorized the
 9 acceptance of the \$1.6 million counter-offer with the purchase price being paid using
 10 the balance of the remaining ARPA funds and the remainder of the purchase price using
 11 the general fund balance; and,

12
 13 **WHEREAS**, the County Board meeting on September 26, 2023 authorized the Old
 14 Hospital/Nursing Home asbestos abatement and demolition project; and,

15
 16 **WHEREAS**, a transfer from the General Fund in the amount of \$1,702,922.19 is needed
 17 to cover the aforementioned projects with General Fund balance as follows:

2023 Jail Design Costs	254,755.57
2024 Jail Design Costs	138,866.40
2024 Clinic Purchase	42,174.16
2024 Old Hospital Site	609,423.37
2024 Lake Ave Clinic Remaining Balance	657,772.69
Total	1,702,922.19

18
 19
 20
 21
 22 **NOW, THEREFORE, BE IT RESOLVED**, that the Rusk County Board of Supervisors
 23 approves a transfer from the General Fund to the Capital Projects Fund 400-17 for the
 24 purposes of jail and highway project designs, remaining old hospital asbestos and
 25 demolition costs, the MCHS clinic purchase costs, and the balance of the Lake Ave clinic
 26 purchase not covered by ARPA in the amount of \$1,702,922.19.
 27

SUBMITTED BY:
Rusk County Finance Committee

Phil Unterschuetz

Jim Meyer, Vice Chairman

Terry Wedwick

Jeremy Vincent

85.20 State Transit Program Award and Reserve Account Balance

Year	Total 85.20 Award	10% Reserve at Rusk County	Status	
2019	\$285,280	\$10,948.50	Pending DOT Audit/In RC Account(used \$17579.00 for 2015-18 Audit Overages	
2020	\$351,145	\$35,114.50	Pending DOT Audit/In RC Account	
2021	\$0	\$0.00	Pending DOT Audit/Cares Act Dollars	
2022	\$371,292	\$37,129.20	Pending DOT Audit/In RC Account	
2023	\$340,365	\$34,036.50	Pending DOT Audit/In RC Account	
2024	\$302,307	\$30,230.70	Pending DOT Audit/In RC Account	
2025		\$0.00	Pending DOT Audit/In RC Account	
Reserve Account Balance at County		\$147,459.40	Verified Amount at County	

Rusk County Transit Commission

ByLaws

1. **Governing Document**-- The governing document for all activities of the Rusk County transit Commission shall be in the Commission's charter. These by-laws are intended to complement the charter. Robert's Rules of Order shall be used to determine procedural protocol for the Commission.
2. **Officers**-- The Officers of the Commission shall be a Chairperson, Vice Chairperson, Secretary and Treasurer. The positions of Secretary and Treasurer may be combined. The Secretary may delegate the task of taking minutes at the Commission meetings to an employee of the Commission. All officers' terms shall be one year in length, and the election of officers shall be at the commission's third regular meeting of the calendar year.
3. **Committees**—The chairperson may establish committees. Committees shall consist of no fewer than three and no more than five members, with each of the founding municipalities, along with Indianhead Community Action Agency having representation on a committee. The committees shall all be formed at the discretion of the chair and shall be dissolved at the end of the chair's term. Committees may select any member of the committee to be the chair of the Committee. Committee shall determine their own meeting schedule but should not be regularly scheduled to meet more frequently than the entire Commission.
4. **Responsibilities of Members**-- Members of the Commission shall be responsible for attending Commission and committee meetings. Their duties as members of the Commission include the promotion and enhancement of transportation service in Rusk County, the City of Ladysmith and any other jurisdiction which becomes a member of the Commission. In performing these duties members also must reflect the needs of their appointing body and those of the citizens of the area they represent. They should work to find cost effective and efficient ways of providing transportation services in the area. They may consider advocating for improved funding and reduce administrative burdens at the state and federal level.
5. **Budget**-- The Commission staff shall, with input from the funding partners, prepare a budget for the Commission approval. The Commission shall review, modify and improve the budget to allow sufficient time for the submittal of the application to the Wisconsin Department of Transportation 5311 / 85.20/85.21 funding. The application is due on October 15th of the preceding year. The Commission shall hold a public hearing on the budget for the calendar year of 2015 and beyond. Such hearing should be in conjunction with a regularly scheduled meeting of the Commission. Upon Commission approval, the budget shall be sent to each partner with that partner's share clearly outlined for final action of the partner's governing body.
6. **Public Notice- The Commission shall comply with all applicable Open Meetings Laws**
7. **Employment status**--On January 1st, 2014 the Commission becomes the operating entity for the transit operations in Rusk County and the City of Ladysmith. All transit employees of Indianhead Community Action Agency will become employees of the Commission as of that date.
8. **Per Diems**-- As of January 1st 2022, Commission members shall be paid \$50 for attending a Commission meeting. They shall also receive mileage reimbursement at the IRS rate, with the mileage computed from their home to the meeting site. Commission members using the transit system to get to the meeting shall have their fares reimbursed by the Commission. All the payments authorized by this section shall come from Rusk County.

9. **Budget Format**-- The budget for the Commission shall be in a format compatible with the forms required for the budget submissions to the Wisconsin Department of Transportation for section 5311/ 8520/85.21 funding.
10. **Amendments** -- These bylaws may be amended under the following procedure:
 - a. A proposed amendment or modification of these bylaws shall be an agenda item at a regular scheduled Commission meeting. At that meeting, the proposed change shall be presented to the commissioners in written form by the proposer of the amendment or modification.
 - b. The amendment or modification shall be voted on at the next regularly scheduled Commission meeting, and will be adopted upon approval of two-thirds (2/3) of those voting.
 - c. Any special meeting for the purpose of amending these bylaws cannot be held less than three business days after the previous meeting.

Revised by RCTC Finance Committee 6/2022

Rusk County Transit Commission

Charters

The parties to this agreement do hereby create a Commission to be known as Rusk County Transit Commission.

Article I

CREATION, NAME, PURPOSE AND DEFINITIONS

Section 1- Authority : this Commission is created under, by virtue of and pursuant to the provisions of S. 59.58 (2) and S. 66.0301, Wisconsin Statutes, as amended.

Section 2- Name : The Commission shall be known as Rusk County Transit Commission, hereinafter referred to as the "Commission."

Section 3 – Purpose: The purpose of the Commission shall be to provide, preserve, promote, protect, plan, assist, finance, acquire, operate, maintain and enhance existing and future transportation systems in the county of Rusk, State of Wisconsin, and in any other areas which may wish to seek transportation services offered by the Commission.

Section 4- Definitions : for the purpose of this agreement:

- a. "Municipality" means any city, village, town, county or federally recognized Indian tribe or band federal.
- b. "Transportation System" means any public or private passenger or freight transportation facility or operation including, but not limited to motor buses, shared ride taxis or any other systems of public transportation utilized by or for the benefit of the citizens of Wisconsin.
- c. "Governing body" means (1) the common council of a city; (2) the board of trustees or Board of Supervisors of a village or town; (3) the Board of Supervisors of a county; (4) the tribal council of a federally recognized Indian tribe or Band; or (5) the Board of Commissioners or trustees of a public transit Commission, district or authority.
- d. "Board" means the Board of Commissioners of the Rusk County Transit Commission.
- e. "Member Municipality" means a municipality which is a member of the Commission under the terms of Article II of this agreement.
- f. "Commissioner" means a person designated by a Member Municipality or the Board pursuant to Article II, Section 10 to serve on the Board of the Commission.
- g. "Fiscal Year" means January 1st through December 31st of any calendar year.
- h. "Neglect of Duty" shall mean an excused absence from three consecutive meetings of the Board.

Article II

MEMBERSHIP

Section 1- Creators: The County of Rusk and the City of Ladysmith are the creating municipalities of this Commission.

Section 2- Member Eligibility and Procedure: Any additional municipalities in the State of Wisconsin are eligible for membership upon ordinance of their governing bodies accepting this agreement, filing a certified copy of such ordinance with the Commission and approval by a majority vote of the board. The municipality shall suggest to the County Board Chair names of individuals it desires to be appointed to the board. These municipalities shall then be members of the Commission subject to compliance with the Wisconsin statutes with rights and responsibilities as specified in the bylaws.

Section 3 -Financial Contributions: Any member who fails to comply with Article VI, Section 5, (payment of allocated cost) shall, upon resolution of the Board, cease to be a member in good standing and its representatives on the Board shall be ineligible to vote until payment is made.

Section 4 - Withdrawal : Any member may withdraw from the Commission upon a majority vote of its governing body.

Section 5- Number of Commissioners Per Member : The number of commissioners shall, at the inception of the Commission, be as follows:

- County of Rusk- 3
- City of Ladysmith -2
- Indianhead Community Action Agency -2
- Consumer Members-(1) City of Ladysmith, (1) County of Rusk

These consumer members should represent the users of the transit system and should not be employees or officials of any of the member agencies.

Each additional member municipality, following the steps outlined in Section 2 of this Article, shall be represented by two Commissioners.

Each representative shall have one vote.

Section 6- Term: The initial Commissioner shall be appointed for staggered 3-year terms. The term of the officer of each Commissioner thereafter shall be three years. Appointments of the Commissioners among constituents of each member municipality shall be made in accordance with the recommendation of the affected municipality's governing body.

Section 7- Compensation: Commissioners may be reimbursed for meeting attendance, with the Commission establishing the rate for the following calendar year at its final meeting of the preceding year. They shall be compensated for authorized travel and other expenses by the Commission.

Section 8- Removal: A Commissioner may be removed from the board by two-thirds vote of the Board and by a majority vote of the governing body of the appointing municipality for misconduct, malfeasance or neglect of duty in office. Any vacancy so created shall be filled as provided in Section 10.

Section 9- Succession: A Commissioner shall hold a board position until his or her successor has been appointed, except in the case of removal pursuant to Article II, Section 8.

Section 10 - Vacancies: Vacancies on the board shall be filled within sixty (60) days after occurrence of the vacancy by appointment of the county board chair upon recommendation of the agency the commissioner represents.

Section 11-Indemnification: The Commission agrees to hold harmless or indemnify any Directors, Officers, Commissioners, employees and agents against any claims or judgments arising out of or in connection with their work under the provisions of this agreement. The Commission shall seek appropriate council to defend any claims against those individuals concerning work done under the charter, and shall pay for such legal services.

Section 12 – Liquidation: In the event of liquidation, all grant funded vehicles shall be returned to the Wisconsin Department of Transportation, other assets shall be disposed of through auction and shall be used for payments of the obligations and debts of the Commission, and the remaining assets, if any, shall be distributed to the remaining partner/members in ratio to the past capital contributions by those partners.

Commented [JS1]: Is this legal under the grant/contract? Typically the funder will force you to repay and either sell or return assets to the funder, especially capital contributions if federal/state funds were used.

ARTICLE III

ORGANIZATION

Section 1- Officers: The board shall, at its first official meeting, elect one of its members as a chairperson, one as vice-chairperson, one secretary and one treasurer. The post of secretary and treasurer may be held by one person at the discretion of the Commissioners. The Board shall, after the initial election of officers, elect officers annually at its third meeting in the calendar year.

Section 2 – Quorum: The presence of a simple majority of the members in good standing shall constitute a quorum for Commission action. In the absence of a quorum, any number of commissioners may adjourn meeting to a later date.

Section 3- Majority: All resolutions, ordinances and bylaws must be approved by a majority of the Commissioners present, unless otherwise specified in this charter.

Section 4- Bylaws: the Chairperson shall have the power to designate a bylaws committee. Bylaws shall contain a committee and subcommittee structure and the rights and responsibilities of members, and general operating procedures of the Commission.

Commented [JS2]: Bylaws currently only outline structure of Committees not Subcommittees.

ARTICLE IV

POWERS OF THE COMMISSION

Section 1: The Commission, under the agreement, may exercise the power granted by law to it. If the member municipalities have varying powers and duties under Wisconsin law, each may act under this agreement to the extent of its lawful powers and duties. The Commission has the status of a municipality. This section shall supersede any conflicting charter provisions, and shall be liberally construed. The Commission possesses all powers of its members relating to the promotion and operation of transportation systems which enhance the purposes of the Commission as expressed in Article 1, Section 3 of this Charter the Commission's power include, but are not limited to, the following:

- (a) To purchase, lease, use, sell, subsidized, contract for, own, operate or provide for the operation of any transit system or any part thereof or any property or franchise necessary or desirable for the purpose of the Commission, with or from any governmental or private body, including the right to contract for management or any other services.
- (b) To conduct or contract for transportation studies or end planning and to coordinate these plans with any political subdivision or public agency, including Wisconsin State agencies.
- (c) To employ a Transit Manager and other employees as deemed necessary to accomplish its purposes. The Commission shall be responsible for hiring the Transit Manager, who shall serve at the will of the Commission. The Transit Manager shall be responsible for the recruitment, hiring and dismissal of all other Commission employees.

- (d) To make, amend and repeal all by-laws, rules and regulations not inconsistent with the purposes of this agreement as deemed necessary to the discharge of the powers, duties and other functions of the Commission.
- (e) To establish and alter rates, fares and other charges for services and facilities.
- (f) To establish and alter schedules and routes and other service parameters.
- (g) To apply for and or accept gifts or grants or money or other property.
- (h) To promulgate policies to enhance the operational efficiencies of the transit system.
- (i) To adopt, use and alter at will a corporate seal.
- (j) To do all acts and things necessary or convenient for the conduct of its business and the general welfare of the Commission in order to carry out the powers granted to it by this charter or any other law.

Section 2- Board of Commissioners: All actions of the Rusk County Transit Commission shall be exercised under the control and the direction of the Board.

Section 3- Financing: The Commission, upon approval of the member municipalities, may under section 66.0301 (4) of the Wisconsin statutes finance the acquisition, development, remodeling or construction of buildings and facilities for the purpose of the Commission under Section 59.58 (2) Stats.

Member municipalities may jointly or separately finance such projects or an agreed upon share of the cost thereof under Chapter 67, Stats. The Commission may exercise any power of any of its members to borrow funds in the furtherance of the Commission's contractual functions.

Section 4- Under Section 194.33, Wisconsin statutes, no common motor carrier of passengers shall operate any motor vehicle within or through any member city, village or town except in compliance with action taken by the Commission on behalf of its members.

ARTICLE V

INTERGOVERNMENTAL COOPERATION

Section 1- Intergovernmental Agreements: This Commission may enter into agreements under section 66.0301, Wisconsin statutes and any future amendments to this section or with any municipality, as defined in section 66.0301 statute or with any private entity.

ARTICLE VI

FINANCING

Section 1- Budget Preparation: The Transit Manager or the Managers designee or any other person directed by the board, shall annually, prior to the 15th day of September, prepare an operating budget for the transit system, and shall present it to the Board for consideration and approval. Board approval of the budget shall be accomplished prior to the expenditure of funds in the following fiscal year beginning on January 1.

Section 2- Budget Review: The Board shall have full authority to amend in any manner the proposed budget, and, before final passage of the budget, shall send copies of it to the member municipalities for review and approval.

Section 3- Budget Hearing: The Board shall establish a date and place for a public hearing and review of the proposed budget after its initial presentation to the Board but before the Board's final approval.

Section 4- Final Approval: Final approval of the budget shall be made by the Board. Upon final approval of the budget by the Board and the Wisconsin Department of Transportation, the board shall certify it to

each member together with a statement of the members share thereof. Each member's share of the budget shall be integral part of the budget, and should, as closely as possible, reflect that body's portion of the budget CY 2013 for Indianhead Transit Service plus the bodies portion of service added after January 1 2014. Cash contributions for partners may be reduced by the provision of in-kind service of state and federal matching items.

Section 5- Capital Expenditures: Each member partner shall pay an equal share the capital costs unless the Board, upon a 2/3 vote, approves different distribution of capital cost. Each such distribution must be voted on separately.

Section 6- Payment: Each member shall pay half of its allocated local share by January 31st of the Commission's fiscal year, and the balance by June 30th. Budget allocations as provided for in Section 4 hereof, approved by member/ partners shall be a legal debt for which the Commission may bring legal action.

ARTICLE VII

PUBLIC NOTICE OF MEETINGS

Section 1- Notification: The Commission shall comply with all applicable Open Meetings Laws pursuant to Wisconsin State Statute.

Section 2- Rules: All meetings shall be open to the public, and the board shall establish reasonable regulations to enable members of the public to be heard on any matter coming before the board.

Section 3- Records: All minutes and budget records of the Commission shall be deemed public records, and shall be made available to the public under reasonable rules and regulations. The Commission shall establish charges for copies of documents made available to the public. Documents and records exempted from disclosure under either the public record or the open meetings laws shall not be made public.

ARTICLE VIII

ACCOUNTING AND BUDGETARY PROCEDURES

Section 1- Procedures: The Commission shall establish appropriate accounting and budgetary procedures in its bylaws.

Section 2- Annual Audit- An annual audit shall be performed by an independent certified public accountant hired by the Commission to audit the accounting and budgetary records of the Commission. This shall be started within 180 days after the close of each fiscal year and completed within 60 days of the inception. Certified copies of the annual audit shall be filed with the governing board of each member partner. The Commission shall cooperate with all audits performed by the Wisconsin Department of Transportation.

Section 3 - Financial Statements: Upon completion of the audit, the Commission shall publish an annual financial statement which shall be furnished to the governing bodies of each member and made available to the public.

ARTICLE IX

EFFECTIVE DATE

Section 1- Effective Date: The charter shall become effective upon ratification and execution by the members.

ARTICLE X

AMENDMENTS

Section 1- Procedure: This charter may be amended by 2/3 vote of the board and subsequent ratification by a majority vote of the governing bodies of the members.

Section 2- Effective Date: Upon ratification, amendments shall become effective when the copies of said amendments have been published in the official county newspaper.

ARTICLE XI

SERVABILITY

If any article, section, subsection, sentence, clause or provision of this charter is held invalid, illegal or unenforceable, the remainder of the documents shall not be affected.

Revised by RCTC Finance Committee 6/2022

85.20 Urban mass transit operating assistance program.

(1) DEFINITIONS. In this section:

- (ag)** “Disabled persons” means individuals who, by reason of illness, injury, age, congenital malfunction, or other temporary or permanent incapacity or disability, are unable without special planning or design to use mass transit facilities and services as effectively as persons who are not so affected.
- (am)** “Elderly persons” means individuals age 65 or over.
- (b)** “Eligible applicant” means a local public body in an urban area which is served by an urban mass transit system incurring an operating deficit.
- (d)** “Local public body” includes counties, municipalities or towns, or agencies thereof; transit or transportation commissions or authorities and public corporations established by law or by interstate compact to provide mass transportation services and facilities or 2 or more of any such bodies acting jointly under s. [66.0301](#) to [66.0303](#).
- (e)** “Mass transit system” means transportation by bus, shared-ride taxicab, rail, or other conveyance, either publicly or privately owned, that provides the public with general or special service on a regular and continuing basis.
- (f)** “Operating deficit” means the amount by which the total operating expenses incurred in the operation of an urban mass transit system exceeds the amount of operating revenue derived therefrom.
- (g)** “Operating expenses” mean costs accruing to an urban mass transit system by virtue of its operations, including costs to subsidize fares paid by disabled persons for transportation within the urban area of the eligible applicant, and maintenance. “Operating expenses” do not include costs accruing to an urban mass transit system from services provided by a publicly owned urban mass transit system under a contract awarded on the basis of competitive bids unless the urban mass transit system’s bid used the fully allocated cost methodology described in sub. (8). For a publicly owned system, operating expenses do not include profit, return on investment or depreciation as costs. If a local public body contracts for the services of a privately owned system on the basis of competitive bids, operating expenses may include as costs depreciation on the facilities and equipment that the privately owned system acquired without benefit of public financial assistance, profit and return on investment. If a local public body contracts for the services of a privately owned system on the basis of negotiated procurement, operating expenses may include as costs depreciation on the facilities and equipment that the privately owned system acquired without benefit of public financial assistance. In an urban area which is served exclusively by shared-ride taxicab systems, operating expenses may include costs to subsidize reasonable fares paid by all users for transportation within the urban area of the eligible applicant.
- (h)** “Operating revenues” mean income accruing to an urban mass transit system by virtue of its operations, but do not include income accruing from operations under a contract awarded on the basis of competitive bids to a publicly owned urban mass transit system that did not use the fully allocated cost methodology described in sub. (8).
- (hm)** “Reasonable fare” means a charge for mass transit service which complies with rules of the department relating to the fairness of such charges for purposes of this section.
- (j)** “Revenue passenger trip” means a trip taken on an urban mass transit system by any passenger who pays a fare to use an urban mass transit system, or by any passenger for whom a fare has been paid by another under a contract or other arrangement with an urban mass transit system.
- (k)** “Urban area” means any area that includes a city or village having a population of 2,500 or more that is appropriate, in the judgment of the department, for an urban mass transit system or an area that includes 2 American Indian reservations and that is served by a mass transit system operated by a transit commission.
- (L)** “Urban mass transit system” means a mass transit system operating within an urban area.

- (2) PURPOSE.** The purpose of this section is to promote the general public good by preserving and improving existing urban mass transit systems in this state and encouraging their effective and efficient operation.
- (3) ADMINISTRATION.** The department shall administer the urban mass transit operating assistance program and shall have all the powers necessary and convenient to implement this section, including the following powers:
- (a)** To receive applications for aid under this section and to prescribe the form, nature and extent of information which shall be contained in applications.
- (b)** To make and execute contracts with any eligible applicant to ensure the continuance and improvement of quality urban mass transit service at reasonable fares. No such contract may be effective for a period of more than one year in length and no such contract may be enforced against the state unless the following conditions are met:
1. The eligible applicant pays the operating deficit of the urban mass transit systems involved in accordance with a schedule approved by the department;
 2. The participating urban mass transit system provides reduced fare programs for elderly and disabled persons during nonpeak hours. Such reduced fares may not exceed one-half of the full adult cash fare applicable during peak hours of operation; and
 3. The eligible applicant establishes and maintains accounting procedures and documentation requirements as prescribed or approved by the department.
4. The eligible applicant complies with any applicable provisions of ss. 59.58 (2) (j) 2., (k) 2. and (L) and (3) (h) 2. and (j) and 66.1021 (10) (b), (11) (b) and (12) with respect to limitation on service.
- (c)** Except as provided in par. (cm), to audit the operating revenues and expenses of all urban mass transit systems participating in the program in accordance with generally accepted accounting principles and practices. Except as provided in par. (cm), the audits shall be the basis for computing the maximum share of state and federal aids each eligible applicant can apply against operating deficits for each state aid contract period.
- (cm)** To conduct an audit of a privately owned urban mass transit system with which a local public body contracts for services on the basis of competitive bids to determine that system's compliance with the terms of that contract for services. An audit under this paragraph shall be the basis for computing the maximum share of state and federal aids that an eligible applicant that contracts with a privately owned urban mass transit system on the basis of competitive bids may apply against operating deficits for each state aid contract period.
- (cr)** To conduct a management performance audit of all urban mass transit systems participating in the program at least once every 5 years.
- (d)** To apply for and receive federal grants for the department or as requested on behalf of eligible recipients.
- (3m) USER-SIDE SUBSIDY PROGRAMS.**
- (a)** In this subsection, "user-side subsidy" means a voucher provided by an eligible applicant directly to a mass transit system user for use in full or partial payment of a mass transit system fare.
- (b)** After June 30, 1991, if an eligible applicant's urban mass transit system operates a user-side subsidy program, that system may include user contributions under the user-side subsidy program in its calculation of operating expenses for purposes of sub. (4m).
- (4m) STATE AIDS.** Payments of state aids appropriated for this program shall be in accordance with the terms and conditions of contracts executed between the department and eligible applicants. State aid payments shall be subject to the following limitations:
- (a)** The department shall pay annually to the eligible applicant described in subd. 6. cm. the amount of aid specified in subd. 6. cm. The department shall pay annually to the eligible applicant described in subd. 6. d. the amount of aid specified in subd. 6. d. The department shall allocate an amount to each eligible applicant described in subd. 6. e., 7., or 8. to ensure that the sum of state and federal aids for the projected operating expenses of each eligible applicant's urban mass transit system is equal to a uniform percentage, established by the department, of the projected operating expenses of the mass transit system for the calendar year. The department shall make allocations as follows:

6.

- cm.** From the appropriation under s. [20.395 \(1\) \(hd\)](#), the department shall pay \$32,738,900 for calendar year 2022, \$65,477,800 for calendar year 2023, and \$66,787,400 for each calendar year thereafter, to the eligible applicant that pays the local contribution required under par. [\(b\) 1.](#) for an urban mass transit system that has annual operating expenses of \$80,000,000 or more. If the eligible applicant that receives aid under this subd. [6. cm.](#) is served by more than one urban mass transit system, the eligible applicant may allocate the aid between the urban mass transit systems in any manner the eligible applicant considers desirable.
- d.** From the appropriation under s. [20.395 \(1\) \(he\)](#), the department shall pay \$8,602,700 for calendar year 2022, \$17,205,400 for calendar year 2023, and \$17,549,500 for each calendar year thereafter, to the eligible applicant that pays the local contribution required under par. [\(b\) 1.](#) for an urban mass transit system that has annual operating expenses in excess of \$20,000,000 but less than \$80,000,000. If the eligible applicant that receives aid under this subd. [6. d.](#) is served by more than one urban mass transit system, the eligible applicant may allocate the aid between the urban mass transit systems in any manner the eligible applicant considers desirable.
- e.** From the appropriation under s. [20.395 \(1\) \(hf\)](#), the department may pay the uniform percentage for each eligible applicant for a commuter or light rail system that has been enumerated under s. [85.062 \(3\)](#). An eligible applicant may not receive aid under subd. [6. cm.](#) or [d.](#), [7.](#), or [8.](#) for a commuter rail or light rail transit system.
- 7.**
- a.** From the appropriation under s. [20.395 \(1\) \(hb\)](#), beginning with aid payable for calendar year 2002 and for each calendar year thereafter, the uniform percentage for each eligible applicant served by an urban mass transit system operating within an urbanized area having a population as shown in the 2010 federal decennial census of at least 50,000 or receiving federal mass transit aid for such area, and not specified in subd. [6.](#)
- b.** For the purpose of making allocations under subd. [7. a.](#), the amounts for aids are \$24,976,400 in calendar years 2020 to 2023 and \$25,475,900 in each calendar year thereafter. These amounts, to the extent practicable, shall be used to determine the uniform percentage in the particular calendar year.
- 8.**
- a.** From the appropriation under s. [20.395 \(1\) \(hc\)](#), beginning with aid payable for calendar year 2002 and for each calendar year thereafter, the uniform percentage for each eligible applicant served by an urban mass transit system operating within an area having a population as shown in the 2010 federal decennial census of less than 50,000 or receiving federal mass transit aid for such area.
- b.** For the purpose of making allocations under subd. [8. a.](#), the amounts for aids are \$5,292,700 in calendar years 2020 to 2023 and \$5,398,600 in each calendar year thereafter. These amounts, to the extent practicable, shall be used to determine the uniform percentage in the particular calendar year.
- (b)**
- 1.** Except as provided in subd. [2.](#), each eligible applicant shall provide a local contribution, exclusive of user fees, toward operating expenses in an amount equal to at least 20 percent of state aid allocations to that eligible applicant under this section.
- 2.** Subdivision [1.](#) does not apply to an eligible applicant that is served exclusively by a shared-ride taxicab system.
- (em)** The sum of the state aid allocations made to each applicant under par. [\(a\)](#) may not exceed any of the following:
- 1.** An amount equal to the same percentage of the audited operating expenses for the project year of the applicant's urban mass transit system that is specified for allocations to the applicant under par. [\(a\) 6.](#) to [8.](#)
- 2.** The nonfederal share of the audited operating deficit for the project year of the applicant's urban mass transit system.
- 3.** Five times the amount of an eligible applicant's required local contribution under par. [\(b\) 1.](#)
- (er)** Eligible applicants shall repay the department any overpayments in state aids under this section which are made because of differences between projected financial data and audited financial data or because of differences between projected financial data and contract compliance audits.

- (f) If more than one local public body contributes assistance to the operation of an urban mass transit system, the state aids allocated under this section shall be distributed among the contributors in accordance with any cost-sharing agreement that is filed with the department. If no agreement is filed, the aids shall be distributed among the contributors in proportion to their contributions.
- (4r) EXPANSION OF SERVICE. An eligible applicant shall notify the department if the eligible applicant anticipates receiving new or expanded services provided by an urban mass transit system in a manner that will increase operating expenses. The eligible applicant shall provide the notice during the calendar year preceding the calendar year in which the new or expanded services will first be provided. The notice shall include an estimate of the projected annual operating expenses of the new or expanded services.
- (4s) PAYMENT OF AIDS UNDER THE CONTRACT. The contracts executed between the department and eligible applicants under this section shall provide that the payment of the state aid allocation under sub. (4m) (a) for the last quarter of the state's fiscal year shall be provided from the following fiscal year's appropriation under s. 20.395 (1) (hb), (hc), (hd), (he), or (hf).
- (5) REGULATION. For such time as any urban mass transit system participates in this program, it shall be exempt from regulation under ch. 194.
- (6) PLANNING REQUIREMENTS. As a condition of eligibility to receive state aids, an applicant is required to do all of the following:
- (a) Annually prepare and submit to the department a 4-year transit development program, in the form and manner prescribed by the department. The rules adopted to implement this paragraph and par. (b) shall be compatible with applicable federal regulations.
 - (b) Establish multiyear service and performance goals and assess the effectiveness of its mass transit system in relation to those goals at intervals specified by the department by rule.
 - (c) Disclose to the department the amount of federal aid over which the eligible applicant has spending discretion and that the eligible applicant intends to apply towards operating expenses for a calendar year.
- (6m) LOCAL SEGREGATED ACCOUNT REQUIRED.
- (a) Notwithstanding sub. (4m), the department may not pay state aid under this section to an eligible applicant unless the eligible applicant does all of the following:
1. Establishes and administers a separate segregated account from which moneys may be used only for purposes related to a mass transit system.
 2. Deposits in the account established under subd. 1, all moneys received from this state and from the federal government for a mass transit system.
- (b) If an eligible applicant does not meet the requirements under par. (a) at the time that aid should be paid under this section, the aid payment may be forfeited.
- (c) Rules implementing this subsection may not require any eligible applicant to do any of the following:
1. Pay expenses related to law enforcement using moneys from an account established under this subsection.
 2. Maintain separate checking accounts to implement this subsection, if the eligible applicant implements this subsection by segregating revenues and expenditures described in this subsection in the eligible applicant's bookkeeping system.
- (7) COST-EFFICIENCY STANDARDS.
- (a) The department shall establish cost-efficiency standards for the urban mass transit system specified in sub. (4m) (a) 6. to 8. The contracts executed between the department and eligible applicants under this section for any period beginning on or after January 1, 1997, shall provide that the department may do any of the following if costs are incurred by the eligible applicant's urban mass transit system which are inconsistent with the standards established under this subsection:
1. Exclude those costs from operating expenses for purposes of sub. (4m).
 2. Reduce the amount of state aid allocation under sub. (4m) (a).

- (b) The department shall specify by rule the cost-efficiency standards under this subsection, including rules for the implementation of par. (a) 1. and 2.
- (c) Beginning with contracts for aid payable for calendar year 2000, the department may not enter into a contract for payment of state aids under sub. (4m) unless the rules promulgated under this subsection are in effect and unless the contract requires the urban mass transit system to comply with those rules as a condition of receiving aid under sub. (4m).
- (8) FULLY ALLOCATED COST BIDDING.** If a local public body solicits bids to contract for services, the bids of a publicly owned urban mass transit system shall use a fully allocated cost methodology established by the department by rule. The fully allocated cost methodology shall do all of the following:
- (a) Be based on generally accepted accounting principles.
- (b) Consider all shared costs and direct costs of the mass transit system that are related to and support the service being considered. A publicly owned urban mass transit system's costs include all subsidies provided to the system, including operating subsidies, capital grants and the use of public facilities.
- (c) Assign each cost of a publicly owned urban mass transit system to one of the following categories:
1. Costs that depend on the number of vehicle hours operated, including operators' salaries and fringe benefits.
 2. Costs that depend on the number of vehicle miles traveled, including fuel costs, maintenance costs and maintenance personnel salaries and fringe benefits.
 3. Costs that depend on the maximum number of vehicles that are in service during the day, including administrative and capital costs.
- (9) PROHIBITED EXPENDITURES.** An eligible applicant may not use aids provided under this section for any purpose related to the operation of a rail fixed guideway transportation system, as defined in s. [85.066 \(1\)](#), in a 1st class city.

History: [1973 c. 90, 333](#); [1975 c. 39](#); [1977 c. 29](#); [1979 c. 34 ss. 911p, 911r, 2102 \(52\) \(a\)](#); [1979 c. 110 s. 60 \(11\)](#); [1981 c. 20 ss. 1202 to 1207, 1232 to 1233](#); Stats. 1981 s. 85.20; [1983 a. 27](#); [1985 a. 29](#); [1987 a. 27, 399](#); [1989 a. 31](#); [1991 a. 39, 239](#); [1993 a. 16, 279](#); [1995 a. 113, 201](#); [1997 a. 27](#); [1999 a. 9](#); [1999 a. 150 ss. 626, 672](#); [2001 a. 4, 16, 38](#); [2003 a. 33](#); [2005 a. 25](#); [2007 a. 20](#); [2009 a. 28](#); [2011 a. 32](#); [2013 a. 20](#); [2017 a. 59](#); [2019 a. 9](#); [2021 a. 58](#); [2023 a. 19](#).

Cross-reference: See also chs. [Trans 3, 4, 6, and 8](#), Wis. adm. code.

66.1021 City, village and town transit commissions.

- (1) A city, village or town may enact an ordinance for the establishment, maintenance and operation of a comprehensive unified local transportation system, the major portion of which is located within, or the major portion of the service of which is supplied to the inhabitants of, the city, village or town, and which system is used for the transportation of persons or freight.
- (2) The transit commission shall be designated “Transit Commission” preceded by the name of the enacting city, village or town.
- (3) In this section:
 - (a) “Comprehensive unified local transportation system” means a transportation system comprised of motor bus lines and any other local public transportation facilities or freight transportation facilities, the major portions of which are within the city, village or town.
 - (b) “Transit commission” or “commission” means the local transit commission created under this section.
- (4) The transit commission shall consist of not less than 3 members to be appointed by the mayor or village board or town board chairperson and approved by the common council or village or town board, one of whom shall be designated as chairperson.
- (5)
 - (a) The first members of the transit commission shall be appointed for staggered 3-year terms. The term of office of each member appointed after the first members of the transit commission shall be 3 years.
 - (c) No person holding stocks or bonds in any corporation subject to the jurisdiction of the transit commission, or who is in any other manner pecuniarily interested in any such corporation, may be a member of nor be employed by the transit commission.
- (6) The transit commission may appoint a secretary and employ accountants, engineers, experts, inspectors, clerks and other employees and fix their compensation, and purchase furniture, stationery and other supplies and materials, that are reasonably necessary to enable it to perform its duties and exercise its powers.
- (7)
 - (a) The transit commission may conduct hearings and may adopt rules relative to the calling, holding and conduct of its meetings, the transaction of its business, the regulation and control of its agents and employees, the filing of complaints and petitions and the service of notices.
 - (b) For the purpose of receiving, considering and acting upon any complaints or applications that may be presented to it or for the purpose of conducting investigations or hearings on its own motion the transit commission shall hold regular meetings at least once a week except in the months of July and August and special meetings on the call of the chairperson or at the request of the common council or village or town board.
 - (c) The transit commission may adopt a seal, of which judicial notice shall be taken in all courts. Any process, writ, notice or other instrument that the commission may be authorized by law to issue shall be considered sufficient if signed by the secretary of the commission and authenticated by the commission’s seal. All acts, orders, decisions, rules and records of the commission, and all reports, schedules and documents filed with the commission may be proved in any court by a copy of the documents that is certified by the secretary under the seal of the commission.
- (8) Except as otherwise provided in this subsection, the jurisdiction, powers and duties of the transit commission shall extend to the comprehensive unified local transportation system for which the commission is established including any portion of the system extending into adjacent or suburban territory that is outside of the city, village or town not more than 30 miles from the nearest point marking the corporate limits of the city, village or town. The jurisdiction, powers and duties of a transit commission providing rail service shall extend to the comprehensive unified local rail transportation system for which the commission is established including any portion of the system that extends into adjacent or suburban territory that is outside of the city, village or town and in an adjoining state whose laws permit, subject to the laws of that state but subject to the laws of this state in all matters relating to rail service.
- (9) The initial acquisition of the properties for the establishment of, and to comprise, the comprehensive unified local transportation system is subject to s. [66.0803](#) or ch. [197](#).
- (10)
 - (a) Any city, village, town or federally recognized Indian tribe or band may by contract under s. [66.0301](#) establish a joint municipal transit commission with the powers and duties of city, village or town transit commissions under this section. Membership on the joint transit commission shall be as provided in the contract established under s. [66.0301](#).
 - (b) Notwithstanding any other provision of this section, no joint municipal transit commission under par. (a) may provide service outside the corporate limits of the parties to the contract under s. [66.0301](#) which establish the joint municipal transit commission unless the joint municipal transit commission receives financial support for

the service under a contract with a public or private organization for the service. This paragraph does not apply to service provided by a joint municipal transit commission outside the corporate limits of the parties to the contract under s. [66.0301](#) which establish the joint municipal transit commission if the joint municipal transit commission is providing the service on April 28, 1994, without receiving financial support from a public or private organization for the service, and elects to continue the service.

(11)

(a) In lieu of providing transportation services, a city, village or town may contract with a private organization for the services.

(b) Notwithstanding any other provision of this section, no municipality may contract with a private organization to provide service outside the corporate limits of the municipality unless the municipality receives financial support for the service under a contract with a public or other private organization for the service. This paragraph does not apply to service provided under par. [\(a\)](#) outside the corporate limits of a municipality if a private organization is providing the service on April 28, 1994, without receiving financial support from a public or private organization for the service, and the municipality elects to continue the service.

(12) Notwithstanding any other provision of this section, no transit commission may provide service outside the corporate limits of the city which establishes the transit commission unless the transit commission receives financial support for the service under a contract with a public or private organization for the service. This subsection does not apply to service provided by a transit commission outside the corporate limits of the city which establishes the transit commission if the transit commission is providing the service on April 28, 1994, without receiving financial support from a public or private organization for the service, and elects to continue the service.

History: [1975 c. 224](#); [1977 c. 418](#); [1981 c. 247](#); [1983 a. 189, 266](#); [1993 a. 184, 246, 279, 491](#); [1999 a. 150 s. 606](#); Stats. 1999 s. 66.1021.

Although the statutes relating to public utilities and transit commissions describe certain attributes the governing commissions must have, these statutes do not, by their own force, call the commission into existence or endow it with authority independent of what the statutes confer on the municipality. A commission has no authority but for what it receives from the municipality, and the municipality has no authority to legislate contrary to the boundaries established by the statutes. This section does not directly grant a transit commission any authority, but it does identify some of the authority the commission must be furnished by the municipality's enacting ordinance. *Wisconsin Carry, Inc. v. City of Madison*, [2017 WI 19, 373 Wis. 2d 543, 892 N.W.2d 233, 15-0146](#).

Jill Buchholz

From: Sheryl Kisling-Werner <Sheryl.KislingWerner@RCTC.online>
Sent: Wednesday, July 9, 2025 9:27 AM
To: Tonya Sweeney
Cc: Ashley Heath; Bigham, Chris; Barter, Noemi
Subject: Re: meeting

Thank you for your response.
I will share this with the chair and vice chair.
Have a great day.

Get [Outlook for iOS](#)

From: Tonya Sweeney <tsweeney@ruskcountywi.us>
Sent: Tuesday, July 8, 2025 2:27:52 PM
To: Sheryl Kisling-Werner <Sheryl.KislingWerner@RCTC.online>
Cc: Ashley Heath <aheath@ruskcountywi.us>; Bigham, Chris <Chris.Bigham@bakertilly.com>; Barter, Noemi <Noemi.Barter@bakertilly.com>
Subject: RE: meeting

Hi Sheryl

Thank you for your patience as we walked through and considered your request.
After reviewing this with Corp Counsel:

1. The County has determined that the reserve funds will remain under County control, as required by the terms of the WisDOT grant agreement and related administrative code. While we recognize RCTC's role as a contracted service provider, the County, as the designated grant recipient, retains legal and fiscal responsibility for the funds. Therefore, transferring these funds to RCTC's bank account is not permissible.
2. Regarding the \$15,978 local match returned in 2022, the County will hold these funds in reserve and cover, if needed, future audit findings.

Sincerely,
Tonya Sweeney
Assistant Finance Director

Rusk County Finance Department
311 E Miner Avenue, Suite C130
Ladysmith, WI 54848
P: 715-532-2104
F: 715-532-2278
E: tsweeney@ruskcountywi.us

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If you are deaf and/or hard of hearing, call us through Wisconsin Relay at 711.

From: Tonya Sweeney
Sent: Monday, June 30, 2025 4:34 PM
To: Sheryl Kisling-Werner <Sheryl.KislingWerner@RCTC.online>
Cc: Ashley Heath <aheath@ruskcountywi.us>; Bigham, Chris <Chris.Bigham@bakertilly.com>; Barter, Noemi <Noemi.Barter@bakertilly.com>
Subject: RE: meeting

Hi Sheryl

I wanted to touch base. I have ask for guidance on your request. We are reviewing and hoping to get back to you soon.

Thank you for your patience as we walk through this.

Thanks
Tonya

From: Sheryl Kisling-Werner <Sheryl.KislingWerner@RCTC.online>
Sent: Friday, June 6, 2025 3:27 PM
To: Tonya Sweeney <tsweeney@ruskcountywi.us>
Subject: Re: meeting

Tonya,

The RCTC Board many moons ago decided they wanted RC to hold the 85.20 HOLD BACK FUNDS determined by the WisDOT contract. The Board has now revisited this decision and would like to move them.

I think you were involved in the discussion with RCTC Finance Comm regarding the " Hold Back Funds'. Attached is the recent Finance 3 report, you are familiar with, outlining the fund and its balance. Per the RCTC Board these funds have been renamed as Reserve Funds for our bookkeeping purposes and are reflected that way on the attachment.

The amount in this fund, to our knowledge, is \$ 147,459.40.

The RCTC Board met today and would like to move these funds from Rusk County to RCTC.

These funds would be placed in the current RCTC banking intuition in a separate account.

Could you give me the path we would follow to take to move these funds ?

Per the RCTC Board, the \$ 15, 978.00 (noted on the attached report) was returned to RC after WisDOT determined the required 20% local match for the 85.21 Program for the year of 2022 was not needed because of the ARPA funds used in transportation grants.

Per RCTC Board --These funds are RC funds and it will be removed from our reporting sheet.

With that said (**and this is MY idea and NOT the RCTC's Boards**) could these funds be given to RCTC as a donation ?? Or be categorized as something else

And we could receive the funds back ??

If not the RCTC Board feels these funds are Rusk County's and how you book them is up to your discretion.

We appreciate YOUR and Wilk's insight and saving them until the 2022 program audit is finished but as stated it will not be reported at the RCTC's meetings as funds we hold by RCTC's Board direction.

Tonya — I know this is alot

Your thoughts are surely appreciated.

I will be on vacation next week but I am checking emails anyway, if you get to this, but its not a RUSH Next Finance meeting is July 25, 2025..

THANK YOU !

*Sheryl Kisling-Werner
Transit Manager
Rusk County Transit Commission*

Phone: (715) 532-1570

Facebook: [Click Here!](#)

Website: [Click Here!](#)



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From: Sheryl Kisling-Werner <Sheryl.KislingWerner@RCTC.online>
Sent: Friday, June 6, 2025 1:13 PM
To: Tonya Sweeney <tsweeney@ruskcountywi.us>
Subject: Re: meeting

Sure — that will work for us too.

Have a great weekend.

*Sheryl Kisling-Werner
Transit Manager
Rusk County Transit Commission*

Phone: (715) 532-1570

Facebook: [Click Here!](#)

Website: [Click Here!](#)



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From: Tonya Sweeney <tsweeney@ruskcountywi.us>
Sent: Friday, June 6, 2025 1:10 PM
To: Sheryl Kisling-Werner <Sheryl.KislingWerner@RCTC.online>
Cc: Tammy. Loomis@rctc.online <Tammy.Loomis@rctc.online>
Subject: RE: meeting

Hi Sheryl

I am not sure if I will be able to provide answers. I do have audit that week so not sure what kind of time I will have. Would you be able to provide the things you would like to discuss and I can see if I feel I can provide feed back or if I would need to reach out for assistance.

Have a great vacation.

Tonya

From: Sheryl Kisling-Werner <Sheryl.KislingWerner@RCTC.online>
Sent: Friday, June 6, 2025 12:38 PM
To: Tonya Sweeney <tsweeney@ruskcountywi.us>
Cc: Tammy. Loomis@rctc.online <Tammy.Loomis@rctc.online>
Subject: meeting

Hi Tonya,

I am on vacation next week... but could we book a meeting the week of June 16-20th ?

The Board has a few things they authorized me to talk with you on.

Let em know your thoughts.

Sheryl Kisling-Werner
Transit Manager
Rusk County Transit Commission

Phone: (715) 532-1570

Facebook: [Click Here!](#)

Website: [Click Here!](#)



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Jill Buchholz

From: Tonya Sweeney
Sent: Wednesday, July 9, 2025 2:00 PM
To: Tammy. Loomis@rctc.online
Cc: Sheryl Kisling-Werner; Barter, Noemi; Bigham, Chris; Ashley Heath
Subject: RE: Reserve Funds

Hi Tammy

As requested your email was shared with our Corp Counsel. With further review the County's determination remains the same that the reserve funds will continue to be held with the County. As the designated grant recipient the County retains legal and fiscal responsibility for the funds.

Thank you!

Tonya Sweeney
Assistant Finance Director

Rusk County Finance Department
311 E Miner Avenue, Suite C130
Ladysmith, WI 54848
P: 715-532-2104
F: 715-532-2278
E: tsweeney@ruskcountywi.us

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If you are deaf and/or hard of hearing, call us through Wisconsin Relay at 711.

From: Tammy. Loomis@rctc.online <Tammy.Loomis@rctc.online>
Sent: Wednesday, July 9, 2025 11:18 AM
To: Tonya Sweeney <tsweeney@ruskcountywi.us>
Cc: Sheryl Kisling-Werner <Sheryl.KislingWerner@RCTC.online>; Barter, Noemi <Noemi.Barter@bakertilly.com>; Bigham, Chris <Chris.Bigham@bakertilly.com>; Ashley Heath <aheath@ruskcountywi.us>
Subject: Re: Reserve Funds

That code refers to trust funds. They are and will continue to be retained at the county level until such time as they are used.

The funds we are asking to have returned are the reserve funds that our board has set aside as a safety net in case the DOT audit findings require RCTC to pay back large fund amounts. RCTC is not required to save those funds and so they do not (as far as I can tell) have the same code limitations.

I apologize for the misunderstanding. Can you please share this information with your corporate council?

Thank you!

Tammy Loomis
Fiscal Coordinator/Human Resources Generalist
Rusk County Transit Commission

Phone: (715) 403-5647

Facebook: [Click Here!](#)

Website: [Click Here!](#)



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From: Tonya Sweeney <tsweeney@ruskcountywi.us>

Sent: Wednesday, July 9, 2025 11:04 AM

To: Tammy. Loomis@rctc.online <Tammy.Loomis@rctc.online>

Cc: Sheryl Kisling-Werner <Sheryl.KislingWerner@RCTC.online>; Barter, Noemi <Noemi.Barter@bakertilly.com>; Bigham, Chris <Chris.Bigham@bakertilly.com>; Ashley Heath <aheath@ruskcountywi.us>

Subject: RE: Reserve Funds

Hi Tammy

The administrative code referenced was [Wis. Admin. Code Trans § 1.05\(2\)](#).

Tonya

From: Tammy. Loomis@rctc.online <Tammy.Loomis@rctc.online>

Sent: Wednesday, July 9, 2025 10:20 AM

To: Tonya Sweeney <tsweeney@ruskcountywi.us>

Cc: Sheryl Kisling-Werner <Sheryl.KislingWerner@RCTC.online>

Subject: Reserve Funds

Hi Tonya!

I have been trying to find the administrative code referenced in this email and I am not having any luck. Can you (or whomever has the document) please share it with us? The board will be asking as this was a directive to Sheryl from them.

1. The County has determined that the reserve funds will remain under County control, as required by the administrative code. While we recognize RCTC's role as a contracted service provider, the County, as the responsibility for the funds. Therefore, transferring these funds to RCTC's bank account is not permissible.

Thank you!

Tammy Loomis
Fiscal Coordinator/Human Resources Generalist
Rusk County Transit Commission

Phone: (715) 403-5647

Facebook: [Click Here!](#)

Website: [Click Here!](#)



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Jill Buchholz

From: Sheryl Kisling-Werner <Sheryl.KislingWerner@RCTC.online>
Sent: Tuesday, August 5, 2025 11:32 AM
To: Tonya Sweeney
Subject: Re: Set a Meeting with RCTC Board Members

Tonya 🙄

I will be gathering information and I will share the email with you as I will be sending the Board a list of topics and supporting documents.

The Board members would like to go over Summerfields decision of the County retaining the 85.20 (10% holdback) reserve funds. Looking at the emails it seems like there might be a bit of confusion between 85.21 Trust fund and the 5311/85.20 Grant funds — 85.20 is where the holdback is reserved from which part of the Transit award dollars.

One of the other topics is the invoicing we received for 2025 Q1 and 2 for Administrative Services-- my Board does not feel that we should be being billed Tilly Baker's hourly rate and that we were invoiced an overtime rate. To my knowledge there was not a contract regarding administrative services.. the Board and WisDOT would like a contract. Jaimie Wilk talked about a contract, but we did not receive one.

If possible, could we set aside about 1.5 hours of your time for the meeting with the first topic with Rich Summerfield for 15 minutes or so.

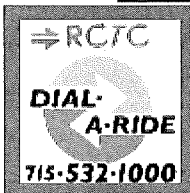
I hope this helps ..

Sheryl Kisling-Werner
Transit Manager
Rusk County Transit Commission

Phone: (715) 532-1570

Facebook: [Click Here!](#)

Website: [Click Here!](#)



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From: Tonya Sweeney <tsweeney@ruskcountywi.us>
Sent: Tuesday, August 5, 2025 9:31 AM
To: Sheryl Kisling-Werner <Sheryl.KislingWerner@RCTC.online>

Cc: dwillisno1@yahoo.com <dwillisno1@yahoo.com>
Subject: RE: Set a Meeting with RCTC Board Members

Hi Sheryl

As there are several topics, could you provide these specifically so that I can involve the appropriate individuals.

Thank you

Tonya

From: Sheryl Kisling-Werner <Sheryl.KislingWerner@RCTC.online>
Sent: Tuesday, August 5, 2025 8:25 AM
To: Tonya Sweeney <tsweeney@ruskcountywi.us>
Subject: Fw: Set a Meeting with RCTC Board Members
Importance: High

From: Sheryl Kisling-Werner
Sent: Monday, August 4, 2025 7:56 AM
To: Tonya Sweeney <tsweeney@ruskcountywi.us>
Cc: dwillisno1@yahoo.com <dwillisno1@yahoo.com>
Subject: Set a Meeting with RCTC Board Members

Good Morning Tonya,

My Board met last Friday and some of them would like to book a meeting with you regarding several topics.

We are hoping Rich Summerfield could also be present for a bit to go over the decision he made regarding the transfer of the reserve fund(10% holdback) to RCTC .

Can you let me know when you have availability to meet and I will share the date to the RCTC Board members.

Thanks for your time.

**Sheryl Kisling-Werner
Rusk County Transit
715-532-1570**

Rusk County

311 Miner Ave East
Ladysmith, WI 54848
Phone 715-532-2205 Fax 715-532-2278

INVOICE

DATE: January 9, 2024
INVOICE # 12312023
FOR: RCTC
ACCOUNTING

Bill To:
Rusk County Transit Commission
1101 Barnett Road
Ladysmith, WI 54848
715-532-1000

DESCRIPTION	AMOUNT
Tonya Sweeney	
110.25 Hours Jan-Feb @ \$36.41 (regular hours)	\$ 4,014.20
3.75 Hours Jan-Feb @ \$38.82 (overtime hours)	145.58
367.75 Hours Mar-Dec @ \$37.07 (regular hours)	13,632.49
	\$ 17,792.27
Jaimie Wilk	
8 Hours Jan-Feb @ \$56.96	\$ 455.68
25 Hours July-Dec @ \$58.41	1,460.25
	\$ 1,915.93
TOTAL	\$ 19,708.20

Rusk County

311 Miner Ave East
Ladysmith, WI 54848
Phone 715-532-2205 Fax 715-532-2278

INVOICE

DATE: January 14, 2025
INVOICE # 12312024
FOR: RCTC
ACCOUNTING

Bill To:
Rusk County Transit Commission
1101 Barnett Road
Ladysmith, WI 54848
715-532-1000

DESCRIPTION	AMOUNT
Tonya Sweeney	
268.75 Hours Jan-June @ \$37.98 (regular hours)	\$ 10,207.13
58.75 Hours July-Aug 9 @ \$38.71 (regular hours)	2,274.21
114 Hours Aug 10-Dec @ \$45.91 (regular hours)	5,233.74
	\$ 17,715.08
Jaimie Wilk	
29 Hours Jan-June @ \$59.38	\$ 1,722.02
17.75 Hours July-Dec @ \$61.41	1,090.03
	\$ 2,812.05
TOTAL	\$ 20,527.13

Rusk County

311 Miner Ave East
Ladysmith, WI 54848
Phone 715-532-2205 Fax 715-532-2278

INVOICE

DATE: June 25, 2025
INVOICE # Q1 2025
FOR: RCTC
ACCOUNTING

Bill To:
Rusk County Transit Commission
1101 Barnett Road
Ladysmith, WI 54848
715-532-1000

DESCRIPTION	AMOUNT
Tonya Sweeney	
17 Hours Jan-Mar @ \$46.66 (regular hours)	\$ 793.22
	\$ 793.22
Jaimie Wilk	
5 Hours Jan-Mar @ \$62.16	\$ 310.80
	\$ 310.80
Baker Tilly - Interim CFO Services	
4.75 Hours Jan-Mar @ \$275	\$ 1,306.25
	\$ 1,306.25
TOTAL	\$ 2,410.27

Rusk County

INVOICE

311 Miner Ave East
Ladysmith, WI 54848
Phone 715-532-2205 Fax 715-532-2278

DATE: July 15, 2025
INVOICE # Q2 2025
FOR: RCTC
ACCOUNTING

Bill To:
Rusk County Transit Commission
1101 Barnett Road
Ladysmith, WI 54848
715-532-1000

DESCRIPTION	AMOUNT
Tonya Sweeney	
1 Hours Apr-Jun @ \$46.66 (regular hours)	\$ 175.14
2 Hours Apr-Jun @ \$64.24 (overtime hours)	
	\$ 175.14
	\$ -
Baker Tilly - Interim CFO Services	
5 Hours Apr-Jun @ \$275	\$ 1,375.00
	\$ 1,375.00
TOTAL	\$ 1,550.14

BUDGET REPORT



THIS FORM IS TO BE COMPLETED MONTHLY BEGINNING IN MAY (OR SOONER IF BUDGET CONCERNS ARISE) BY EACH DEPARTMENT AND SUBMITTED FOR REVIEW TO THE OVERSIGHT COMMITTEE.

The Oversight Committee shall approve and forward the report to the Finance Committee for monthly review and final approval.

Department: Econ Dev/Finance

Month of Report: August

Budget Name: Bruce/County RLF (USDA Grant)

Budget Number: 665

Name & Title of Person Preparing This Report: Ashley Heath, Administrative Coordinator

HISTORICAL BUDGET INFORMATION:

2023 Actual Expenditures: 0

2024 Actual Expenditures: 0

2023 Actual Revenues: 5,238.83

2024 Actual Revenues: 5,729.11

BUDGET INFORMATION:

Budgeted Expenditures: 25,000

Budgeted Revenues: 25,000

YTD Expenditures: 0

YTD Revenues: 2,473.72

Projected Expenditures: 25,000

Projected Revenues: 27,373.72

GL ACCOUNTS OF CONCERN: Check if no concerns.

Account Number/Name:

Reason for Concern:

Plan of Action:

Account Number/Name:

Reason for Concern:

Plan of Action:

Account Number/Name:

Reason for Concern:

Plan of Action:

OTHER INFORMATION:

Please detail any other information relevant to departmental budget outlook. Attach additional sheets if needed.

Carries a fund balance of \$107,106.20 as of 1/1/24.

BUDGET REPORT



THIS FORM IS TO BE COMPLETED MONTHLY BEGINNING IN MAY (OR SOONER IF BUDGET CONCERNS ARISE) BY EACH DEPARTMENT AND SUBMITTED FOR REVIEW TO THE OVERSIGHT COMMITTEE.

The Oversight Committee shall approve and forward the report to the Finance Committee for monthly review and final approval.

Department: Econ Dev/Finance

Month of Report: August

Budget Name: Weyerhaeuser Satellite Bldg

Budget Number: 674

Name & Title of Person Preparing This Report: Ashley Heath, Administrative Coordinator

HISTORICAL BUDGET INFORMATION:

2023 Actual Expenditures: 24,000.00

2024 Actual Expenditures: 20,000.00

2023 Actual Revenues: 24,000.00

2024 Actual Revenues: 20,000.00

BUDGET INFORMATION:

Budgeted Expenditures: 24,000.00

Budgeted Revenues: 24,000.00

YTD Expenditures: 0.00

YTD Revenues: 10,000.00

Projected Expenditures: 24,000.00

Projected Revenues: 24,000.00

GL ACCOUNTS OF CONCERN: Check if no concerns.

Account Number/Name:

Reason for Concern:

Plan of Action:

Account Number/Name:

Reason for Concern:

Plan of Action:

Account Number/Name:

Reason for Concern:

Plan of Action:

OTHER INFORMATION:

Please detail any other information relevant to departmental budget outlook. Attach additional sheets if needed.

BUDGET REPORT



THIS FORM IS TO BE COMPLETED MONTHLY BEGINNING IN MAY (OR SOONER IF BUDGET CONCERNS ARISE) BY EACH DEPARTMENT AND SUBMITTED FOR REVIEW TO THE OVERSIGHT COMMITTEE.

The Oversight Committee shall approve and forward the report to the Finance Committee for monthly review and final approval.

Department: Econ Dev/Finance

Month of Report: August

Budget Name: Miner Ave Bldg (Gateway)

Budget Number: 676

Name & Title of Person Preparing This Report: Ashley Heath, Administrative Coordinator

HISTORICAL BUDGET INFORMATION:

2023 Actual Expenditures: 8,400.00

2024 Actual Expenditures: 7,700.00

2023 Actual Revenues: 8,400.00

2024 Actual Revenues: 7,700.00

BUDGET INFORMATION:

Budgeted Expenditures: 8,400.00

Budgeted Revenues: 8,400.00

YTD Expenditures: 880.10

YTD Revenues: 4,900.00

Projected Expenditures: 8,400.00

Projected Revenues: 8,400.00

GL ACCOUNTS OF CONCERN: Check if no concerns.

Account Number/Name:

Reason for Concern:

Plan of Action:

Account Number/Name:

Reason for Concern:

Plan of Action:

Account Number/Name:

Reason for Concern:

Plan of Action:

OTHER INFORMATION:

Please detail any other information relevant to departmental budget outlook. Attach additional sheets if needed.

BUDGET REPORT



THIS FORM IS TO BE COMPLETED MONTHLY BEGINNING IN MAY (OR SOONER IF BUDGET CONCERNS ARISE) BY EACH DEPARTMENT AND SUBMITTED FOR REVIEW TO THE OVERSIGHT COMMITTEE.

The Oversight Committee shall approve and forward the report to the Finance Committee for monthly review and final approval.

Department: Econ Dev/Finance

Month of Report: August

Budget Name: Rail Industrial Park

Budget Number: 679

Name & Title of Person Preparing This Report: Ashley Heath, Administrative Coordinator

HISTORICAL BUDGET INFORMATION:

2023 Actual Expenditures: 40,000.00

2024 Actual Expenditures: 44,000.00

2023 Actual Revenues: 40,000.00

2024 Actual Revenues: 44,000.00

BUDGET INFORMATION:

Budgeted Expenditures: 44,000.00

Budgeted Revenues: 44,000.00

YTD Expenditures: 1,367.27

YTD Revenues: 33,990.00

Projected Expenditures: 44,000.00

Projected Revenues: 44,000.00

GL ACCOUNTS OF CONCERN: Check if no concerns.

Account Number/Name:

Reason for Concern:

Plan of Action:

Account Number/Name:

Reason for Concern:

Plan of Action:

Account Number/Name:

Reason for Concern:

Plan of Action:

OTHER INFORMATION:

Please detail any other information relevant to departmental budget outlook. Attach additional sheets if needed.

BUDGET REPORT



THIS FORM IS TO BE COMPLETED MONTHLY BEGINNING IN MAY (OR SOONER IF BUDGET CONCERNS ARISE) BY EACH DEPARTMENT AND SUBMITTED FOR REVIEW TO THE OVERSIGHT COMMITTEE.

The Oversight Committee shall approve and forward the report to the Finance Committee for monthly review and final approval.

Department: Econ Dev/Finance

Month of Report: August

Budget Name: Mining Reuse Fund

Budget Number: 685

Name & Title of Person Preparing This Report: Ashley Heath, Administrative Coordinator

HISTORICAL BUDGET INFORMATION:

2023 Actual Expenditures: 105,643.81

2024 Actual Expenditures: 76,897.24

2023 Actual Revenues: 182,125.44

2024 Actual Revenues: 118,253.53

BUDGET INFORMATION:

Budgeted Expenditures: 110,354.00

Budgeted Revenues: 110,354.00

YTD Expenditures: 27,000.00

YTD Revenues: 11,132.33

Projected Expenditures: 128,354.00

Projected Revenues: 128,354.00

GL ACCOUNTS OF CONCERN: Check if no concerns.

Account Number/Name:

Reason for Concern:

Plan of Action:

Account Number/Name:

Reason for Concern:

Plan of Action:

Account Number/Name:

Reason for Concern:

Plan of Action:

OTHER INFORMATION:

Please detail any other information relevant to departmental budget outlook. Attach additional sheets if needed.

BUDGET REPORT

Department Head's Signature: Ashley Heath

Date: 8-13-25

This budget report form is to be sent to the Clerk's Office/Agenda Preparer for inclusion in the packet provided to the Oversight Committee.

Oversight Committees shall approve budget report forms and forward to the Finance Committee. Departments shall email approved budget report forms and Oversight meeting minutes to the Finance Director, or in their absence the Administrative Coordinator, to compile final monthly report for the Finance Committee.

Fully approved final monthly report, which includes all departmentally submitted budget report forms, will be filed with the Finance Director, or in their absence the Administrative Coordinator.

Please refer to the Financial Procedures Manual, Chapter 6 for the full policy regarding monthly departmental budget reports.