

RUSK COUNTY FINANCE COMMITTEE AGENDA

DATE: September 25, 2025

TIME: 9:00 a.m.

PLACE: Rusk County Government Center – LEC Board Room
311 Miner Avenue E, Ladysmith, WI 54848

MEETING WILL BE ACCESSIBLE BY VIDEO CONFERENCE

To link with your computer video and/or audio: [Join the meeting now](#)

CALL TO ORDER

APPROVAL OF MINUTES – August 21, 2025, August 27, 2025 and September 10, 2025

PUBLIC COMMENT – Limited to 3 minutes per person with a maximum public comment of 30 minutes on agenda items only.

REPORTS:

1. Treasurer's report (which includes report on Bank Balances, Tax Deed Process and Monthly Budget Report Forms)
2. Administrative Coordinator report (Update from Personnel Committee, Joint Management Items, Ad-Hoc Construction Committee Updates, Hospital & Nursing Home Site Update and 1101 & 1201 Lake Ave Property Update)
3. Clerk's report (which includes updates on Dog/Marriage Licenses, Elections and Monthly Budget Report Forms)
4. Finance Director's report (Bakertilly) (Collection of Back Taxes, Sales Tax and Monthly Budget Report Forms)

DISCUSSION AND POSSIBLE MOTION:

5. RCTC
 - a) Update on 85.20/5311 Reserve Funds as Pertaining to Rusk County Transit Commission
 - b) Accounting Invoices for Services Provided to Rusk County Transit Commission
6. Tax Deed Sale
7. Monthly Budget Forms
8. Resolution – Ambulance Services Wage Adjustment for 2026
9. Resolution – Approve Creation of Economic Development and Tourism Specialist
10. Resolution – Designation of Continuing Appropriations Account for Confiscated A Timber Sale Performance Bonds
11. Resolution - Treasurer Fee Increase
12. Approve Baird to File Annual Continuing Disclosures
13. Consider Extension to Baker Tilly Financial Services Contract (BT is working on the contract update)
14. Review of County-Wide Budget Report Forms
15. Approve Invoices
16. Out of County Travel
 - a) Hayward to WTA Fall Conference – River Falls – Treasurer
17. 2026 County Budget – Review and discuss departmental budget requests, revenues, and expenditures for any county department, including adjustments, reallocations, or other changes as deemed necessary by the Finance Committee.

NEXT MEETING DATE

BUDGET REVIEW MEETING DATES

ADJOURN

Virtual attendees requesting public comment may submit their public comment in writing to the chair prior to the meeting and it will be read aloud by the chair in the meeting.

At any time, a quorum of another County Committee or of the County Board may be present at the meeting to observe the proceedings, but no action will be taken except by those Committee Members for the stated Committee meeting and only on noticed agenda items

Please Note: Upon reasonable notice, efforts will be made to accommodate the needs of disabled individuals. For additional information, or to request this service, contact the Rusk County Clerk's Office; phone (715)532-2100.

RUSK COUNTY FINANCE COMMITTEE MINUTES

August 21, 2025

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

Staff Present: A. Heath, C. Meyer, M. Kroening, B. Ewer, W. Combee, Corporation Council Summerfield, J. Macholl, C. Riddle, L. Wimer and A. Nelson.

Others Present: C. Bingham – Baker Tilly, R. Freeman, D. Willingham, T. Loomis, T. Cudo, P. Boss, J. Shearer and C. Kisling-Warner.

Meeting called to order by Vice-Chair Meyer at 10:02 a.m.

ELECTION

Chair – Clerk Meyer called for nominations for Chair of the Finance Committee.

Unterschuetz nominated Meyer for Chair of the Finance Committee. The clerk called for nominations three additional times.

Motion by Unterschuetz, seconded by Vincent, to close nominations and cast a unanimous ballot for Meyer as Chair of the Finance Committee. Motion carried.

Vice-Chair – Chair Meyer called for nominations for the Vice-Chair of the Finance Committee.

Unterschuetz nominated Vincent for Vice-Chair. The Chair called for nominations three additional times.

Motion by Unterschuetz, seconded by Meyer, to close nominations and cast a unanimous ballot for Vincent as Vice-Chair of the Finance Committee. Motion carried.

APPROVAL OF MINUTES

Motion by Vincent, seconded by Unterschuetz, to approve the July 17, 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 - Administrative Coordinator Heath 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

Update on Finance Director Position - A candidate has applied for both the Finance Director and/or Interim positions.

Property Insurance Contract/RFP – Discussion held.

Microsoft Office Upgrade – IT Department

B. Ewer, Facility Manager and W. Combee, IT are requesting approval for a 3-year contract for \$66,240.00 and is looking for funding to purchase the Microsoft Office upgrade.

Motion by Unterschuetz, seconded by Vincent, to approve the three-year contract for \$66,240.00 for the Microsoft Office 365 upgrade with a line item transfer, line item 111 to 216 for 2025, and bill all Departments per use thereafter. Motion carried.

Lunch Break from 12:22 p.m. to 1:00 p.m.

Resolution – Amend the 2025 Budget to Increase Expenditures for Replacing Blower Motors at the Forest Industrial Park Building 1

Motion by Vincent, seconded by Unterschuetz to Amend the 2025 Budget to Increase Expenditures for Replacing Blower Motors at the Forest Industrial Park Building 1 and forward to the County Board. Motion carried.

Resolution – Approve 2024 General Fund Capital Transfer

Motion by Wedwick, seconded by Vincent, to approve the 2024 General Fund Capital Transfer and forward it to the County Board. Motion carried.

Discussion of overall relationship and structure of Rusk County and Rusk County Transit Commission

D. Willingham, Chair of the Rusk County Transit Commission, gave an overview of the structure and relationship with Rusk County and RCTC.

RCTC request to move reserve funds from the 85.20 grant held by Rusk County to RCTC Controlled Account: Discussed the request to move grant funds from Rusk County to RCTC. RCTC request will wait until further guidance from Rusk County Corporation Council Summerfield.

Accounting services provided to RCTC – RCTC is requesting for contract and to remove services related to Baker Tilly's time allocated as well as OT rate used for Assistant Finance Director for Q1 & Q2 2025

Discussed the billing/transfers from the County with the Finance Department, the billing will be addressed at the September Finance meeting.

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

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

Approve Invoices

Motion by Unterschuetz, seconded by Wedwick, to approve the Invoices as presented. Motion carried.

Out-County Travel – None

2026 County Budget – Review and discuss departmental budget requests, revenues, and expenditures for any county department, including adjustments, reallocations, or other changes as deemed necessary by the Finance Committee. Scheduled department budgets for review: An overview was given by C. Bingham – Baker Tilly

- Forestry – Jerrad Macholl, Forest Administrator - 1:15 p.m. – 2:06 p.m.
 - Budget 610 - Remove \$400.00 from line 39, reducing line 35 to a total of \$4,000.00.
 - Budget 613 - Remove the 1% from Timber Sales from the Land Acquisition Budget.
 - Budget 620 – 121 proposes \$19,200.00 due to returning help, 530 down to \$3,000.00
- UW-Extension – Laurie Baltrusis 2:06 p.m. – 2:22 p.m.
 - Budget 340: Remove \$200.00 to \$0.
- LCDD – Nick Stadnyk 2:22 p.m. to 2:50 p.m.
 - Discussed problems with overages within the LCDD budgets for 2025.
- HHS – Ashley Nelson and Laura Wimer. 2:50 p.m. – 4:03 p.m.
 - Utilization of fund balance to offset expenses.
- RECYCLING/FAIR – Charmaine Riddle 4:03 p.m. – 4:40 p.m.

Motion by Unterschuetz, seconded by Vincent, to enter into Closed Session at 12:06 p.m. All responded yes.

CLOSED SESSION announced by Chair

Motion to go into closed session pursuant to Wis. Stats. § 19.85(1)(g) to confer with legal counsel for the governmental body who is rendering oral or written advice concerning strategy to be adopted by the body with respect to litigation in which it is or is likely to become involved, to wit: County tax deed of Sunfish Circle and Access to Muskrat Lake in Town of Rusk

OPEN SESSION at 12:21 p.m.

Next Meeting Date: The next regular Finance meeting will be held on September 25, 2025, at 9:00 a.m. in the County Board Room.

Budget Review Meeting Dates – August 27, 2025, @ 8:00 a.m. and September 10, 2025 @ 9:30 a.m.

ADJOURN

Chair Adjourned at 5:44 p.m.

RUSK COUNTY FINANCE COMMITTEE MINUTES

August 27, 2025

Finance Committee Present: Wedwick, Meyer, and Unterschuetz. Vincent absent.

Staff Present: A. Heath, C. Meyer, A. Gudis, S. Schuelke, T. Sweeny, Judge Barna, DA Cabranes, C. Cleveland, T. Hall, D. Fleming, J. Livingston, B. Ewer, C. Riddle, M. Berg, M. Kroening, and A. Grotzinger.

Others Present: R. Freeman and J. Spooner

Meeting called to order by Chair Meyer at 8:04 a.m.

DISCUSSION AND POSSIBLE MOTION

Approve Interim Finance Director – HR Manager is requesting approval for an Interim Finance Director per the County's Handbook. Discussion held.

Motion by Unterschuetz, to recommend Skye Schuelke for the Interim Finance Director position, backdated to June 15, 2025, at a step-5 to the Personnel Committee. Motion died for a lack of a second.

Motion by Wedwick, seconded by Unterschuetz, to recommend Skye Schuelke for the Interim Finance Director position, backdated to August 1, 2025, at a step-1 to the Personnel Committee. Motion carried.

2026 County Budget – Review and discuss departmental budget requests, revenues, and expenditures for any county department, including adjustments, reallocations, or other changes as deemed necessary by the Finance Committee. Scheduled department budgets for review:

Circuit Court – Judge Barna presented the Circuit Court Budget, requesting additional door swipes for security issues.

DA/CVWC – DA Cabranes and C. Cleveland presented the budget.

Emergency Management – T. Hall presented the budget.

Animal Shelter – D. Fleming presented the budget.

Highway – J. Livingston and S. Schuelke presented the budget.

Maintenance/IT/Fair – B. Ewer, C. Riddle, and W. Combee presented the budget.

Sheriff – M. Kron and Sheriff Grassmann presented the budget.

Register of Deeds – Register of Deeds Berg presented the budget.

Treasurer – Treasurer Kroening presented the budget.

Medical Examiner – A. Grotzinger presented the budget.

County Clerk - Clerk Meyer presented the budget.

Corporation Council, CDGB Grant, Library, and RCTC - Skye presented the budgets.

Budget Review Meeting Dates –September 10, 2025 @ 9:30 a.m.

ADJOURN

Chair Adjourned at 4:26 p.m.

RUSK COUNTY FINANCE COMMITTEE MINUTES

September 10, 2025

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

Staff Present: A. Heath, C. Meyer, S. Schuelke, T. Sweeny, A. Nelson and C. Soltis.

Others Present: C. Bingham – Baker Tilly and R. Freeman

Meeting called to order by Chair Meyer at 9:30 a.m.

PUBLIC COMMENT – None.

DISCUSSION AND POSSIBLE MOTION

2026 County Budget – Review and discuss departmental budget requests, revenues, and expenditures for any county department, including adjustments, reallocations, or other changes as deemed necessary by the Finance Committee. Scheduled department budgets for review:

- Admin Coordinator – A. Heath and A. Gudis gave a Budget review.
- Economic Development – A. Heath gave the Budget Review.

Lunch 12:45 p.m. – 1:00 p.m.

- Finance - Skye Schuelke gave the Budget Review.
- Discussed Health and Human Service Budget.

Supervisor Unterschuetz left the meeting at 4:37 p.m.

Budget Review Meeting Dates – September 25, 2025 at 9:00 a.m.

ADJOURN

Motion by Vincent, seconded by Meyer to adjourn at 4:50 p.m.

09.09.2025

Ritz, Ian - DOT<ian.ritz@dot.wi.gov>

Sheryl Kisling-Werner – Rusk County Transit Commission

Kierzek, Brian - DOT <brian.kierzek@dot.wi.gov>;Dieter, Ariana M - DOT <arianam.dieter@dot.wi.gov>

Hello Sheryl,

I'm following up on our recent conversation related to funding programs and various financial implications for Rusk County Transit Commission (RCTC) and Rusk County (County). Below is a summary of key information that we discussed which is intended to clarify and supplement information that was provided previously:

- RCTC annually applies for and receives public transit funding from WisDOT under the state Ch. 85.20 and federal Section 5311 programs.
 - As noted previously these funds are received into a general transit operations account. The account is owned by RCTC and functions similarly to a checking account for the transit system
 - RCTC also receives funds from the County as local match for transit operations
- RCTC is recognized by WisDOT as a distinct municipal entity formed under Ch. 66 of state statutes with the purposes of providing public transit services. As such, RCTC is considered the subrecipient of the Ch. 85.20 and Section 5311 funds and therefore, responsible for legal, financial and other regulatory compliance associated with these programs.
 - RCTC was formed in 2014 and is responsible for any liabilities since its creation
- WisDOT notes that some state or federal grant agreements may have incorrectly referenced the County instead of RCTC. This was an administrative error and WisDOT is working to amend these agreements to reference the appropriate local entity
- In 2018, WisDOT discontinued withholding 10% of the Ch. 85.20 funds pending financial audit results across all public transit systems in Wisconsin
- The County annually applies for and receives funding from WisDOT under the Ch. 85.21 Specialized Transit Aid to Counties program. Only counties are eligible to directly receive funds under this program.
 - However, counties may coordinate with and pass through these funds to transportation providers such as RCTC
- The Ch. 85.21 specialized transit program is separate and distinct from the public transit funding programs mentioned above (i.e. Ch. 85.20 and 5311).

I hope this addresses your inquiry and please let us know if you have anything further.

Regards,

Ian Ritz

WisDOT Section Chief

Statement of Explanation



Administrative Report

Finance Committee Meeting - September 26, 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 September 15, 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.

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, insurance 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 include the line item transfer approved by the Finance Committee at its last meeting to fund three months of Microsoft Office licenses using wage appropriations within the IT budget and a budget amendment passed at the August 26, 2025 Board meeting for blower repairs at the Forest Industrial Park.

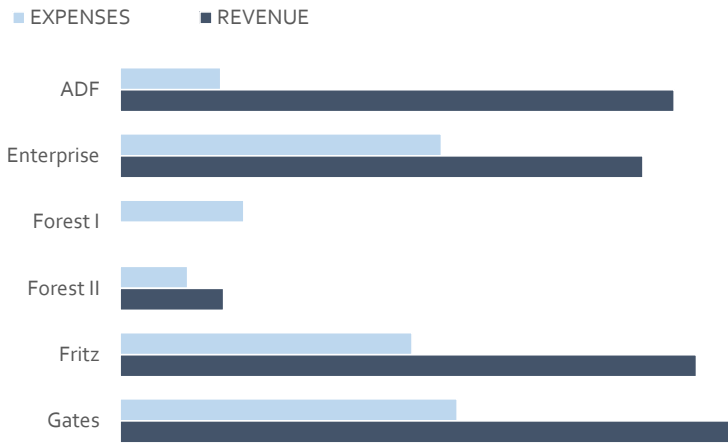
JOINT MANAGEMENT PROFIT LOSS ANALYSIS | 2025



Analysis of data from January to December

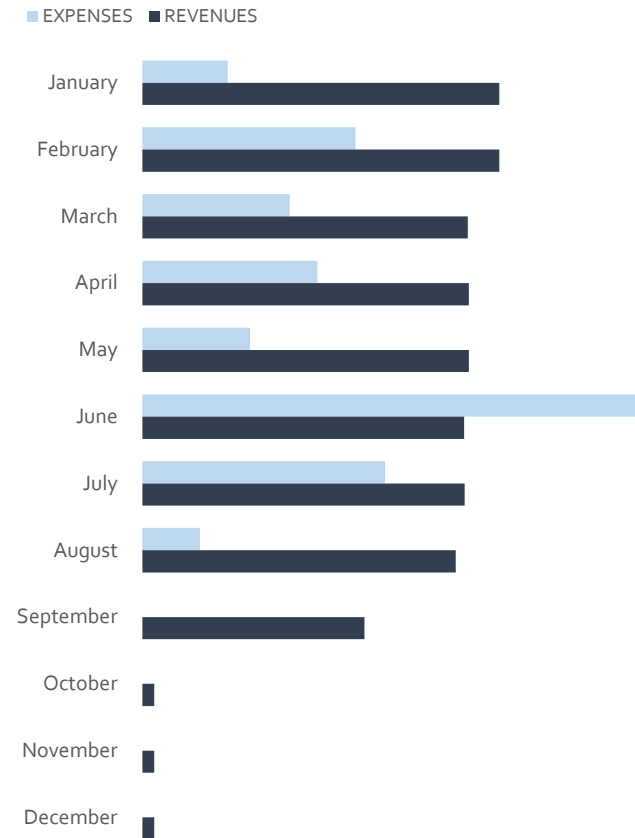
*This report is not finalized and is provided for informational purposes and is subject to change. This report does not account for debt service.

REVENUES VS EXPENSES



BUILDING	REVENUES	EXPENSES	PROFIT/(LOSS)
ADF	\$ 65,345.22	\$ 11,874.89	\$ 53,470.33
Enterprise	\$ 61,678.06	\$ 37,911.49	\$ 23,766.57
Forest I	\$ -	\$ 14,584.23	\$ (14,584.23)
Forest II	\$ 12,216.21	\$ 7,970.25	\$ 4,245.96
Fritz	\$ 67,983.28	\$ 34,443.29	\$ 33,539.99
Gates	\$ 72,397.00	\$ 39,766.86	\$ 32,630.14
YTD TOTALS	\$ 279,619.77	\$ 146,551.01	\$ 133,068.76

MONTHLY SUMMARY



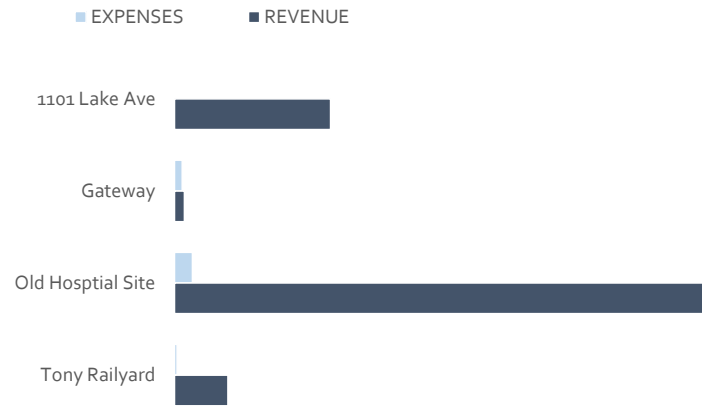
COUNTY PROPERTY PROFIT LOSS ANALYSIS | 2025



Analysis of data from January to September

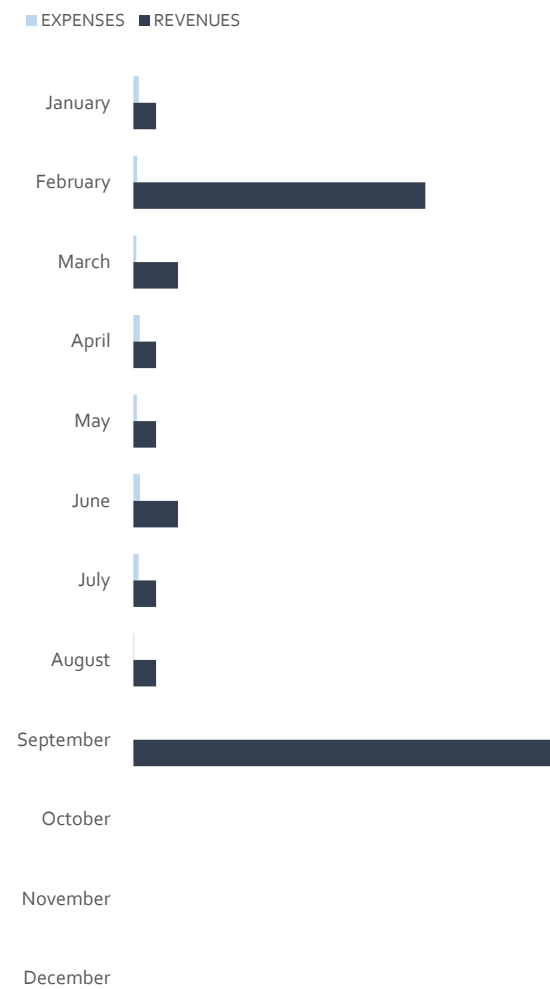
*This report is not finalized and is provided for informational purposes and is subject to change. This report does not account for debt service.

REVENUES VS EXPENSES



BUILDING	REVENUES	EXPENSES	PROFIT/(LOSS)
1101 Lake Ave	\$ 99,315.00	\$ -	\$ 99,315.00
Gateway	\$ 6,300.00	\$ 4,856.75	\$ 1,443.25
Old Hospital Site	\$ 339,736.69	\$ 11,445.26	\$ 328,291.43
Tony Railyard	\$ 33,990.00	\$ 1,599.58	\$ 32,390.42
YTD TOTALS	\$ 445,351.69	\$ 16,302.01	\$ 429,049.68

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

TYPE	DESCRIPTION	PASS/FAIL	COST	FUNDING SOURCE	DEPARTMENT	AFFECTED BUDGETS	RESOLUTION
Line Item Transfer	Transfer \$16,560.00 in appropriations from IT-DIRECTOR wage line (111) to IT-IT SUPPORT (216) line to fund 3 months of Microsoft Office licenses.	Pass	\$0.00	Budgeted Appropriation	IT	Information Technology	Finance Committee 8-21-25
Budget Amendment	Blower Motor Replacement at Forest Industrial building for new Indeck lease.	Pass	\$3,376.28	Mining Fund	Joint Management	Forest Industrial Park Building I	#57-25
Total			\$164,401.13				

COLLECTIONS ON BACK TAXES AND TAX DEED TAKEN - RUSK COUNTY

	2021	2022	2023	2024	2025	FY21-FY24 Average	Variance Actual to Four YR Ave
					100-12310		
JANUARY	43,644.48	39,245.68	48,259.57	48,628.46	34,279.78	44,944.55	(10,664.77)
FEBRUARY	26,444.00	29,105.81	37,010.82	31,647.01	31,402.28	31,051.91	350.37
MARCH	51,393.07	27,250.58	30,328.76	25,662.03	21,193.55	33,658.61	(12,465.06)
APRIL	29,273.70	25,878.55	18,996.59	34,173.86	36,289.14	27,080.68	9,208.47
MAY	17,880.51	25,062.53	17,293.34	17,323.42	19,185.52	19,389.95	(204.43)
Tax deeds							
JUNE	21,150.77	9,173.52	22,189.02	6,814.48	45,849.81	14,831.95	31,017.86
JULY	27,665.47	33,175.34	29,252.27	21,240.47	17,813.29	27,833.39	(10,020.10)
AUGUST	30,129.42	14,338.04	24,185.78	21,437.32	19,650.34	22,522.64	(2,872.30)
SEPTEMBER	89,312.86	95,258.10	68,007.86	70,267.04			
OCTOBER	66,681.89	72,758.67	68,620.57	64,492.48			
NOVEMBER	36,635.48	65,794.16	20,590.78	65,242.11			
DECEMBER	87,910.86	61,665.17	48,168.50	42,801.04			
TOTAL (Unaudited)	528,122.51	498,706.15	432,903.86	449,729.72	225,663.71	221,313.67	4,350.04
Not received 8/31	466,154.31	474,472.06	420,302.79	465,142.24			
Gain in fund Balance	61,968.20	24,234.09	12,601.07	(15,412.52)			
Used from fund bal	none	none	none	none			
Unpaid taxes 12/31	489,051.86	464,817.77	452,216.70	467,629.22			
	12/31/21	12/31/22	12/31/23	12/31/24			

*Redemption tax journal entry not included in this figure.

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	\$ 170,362	\$ 122,515	9.5%	\$ 114,005	\$ 56,357	
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	\$ 716,233	\$ 1,289,568	100.0%	\$ 1,200,000	\$ 148,594	\$ 1,348,594
	up 13%	up 4%	up 9%	up 2%	up 9.1%					
Average per month	99,204.76	103,521.23	112,565.61	114,564.35	119,372.14					
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.



Position Description

Position Title	Economic Development and Tourism Specialist
Department	Economic Development
Classification	Full-Time
FLSA Status	Exempt
Reports To	Administrative Coordinator
Direct Reports	Economic Development and Tourism Intern / Summer Help
Last Updated	August 2025

Purpose of Position

Coordinate, direct, and implement programs that support a broad range of economic development and tourism initiatives for Rusk County. This includes attracting new commercial, office, and industrial development; supporting small business growth; and advancing redevelopment projects. The Director promotes Rusk County's amenities, events, and activities to residents and visitors using multiple media platforms.

This role supports communities, businesses, entrepreneurs, and development prospects to position Rusk County as a desirable place to live, work, and visit. The Director fosters job creation and retention through business development, retention, and entrepreneurship efforts while addressing workforce needs across the county.

Key responsibilities include cultivating relationships with local government officials, business leaders, chamber of commerce, regional partners, media, and the general public. The Director also utilizes modern technologies to create and implement strategic tourism and economic development initiatives. The ultimate goal is to foster an environment in Rusk County that encourages economic growth.

Essential Duties and Responsibilities

The following duties are normal for this position. These are not to be construed as exclusive or all-inclusive. Other duties may be required and assigned.

Tourism Promotion and Marketing

- Lead and manage promotional advertising campaigns to attract tourism.
- Plan and develop tourism-related marketing materials and events, including brochures, handouts, and print/digital media.
- Maintain and update Rusk County's tourism website and social media platforms with timely reports, events, and information.
- Develop content for newsletters, blogs, and online platforms promoting Rusk County destinations and activities.
- Maintain a county photo library for use on media platforms, ads, and grant applications.
- Coordinate tourism publications, sponsorships, advertisements, and entertainment.
- Ensure production of a visitor-focused guide and other print and digital tourism resources.
- Build strong partnerships with the Chamber of Commerce; meet regularly to coordinate promotional efforts.
- Represent the county in local, regional, and statewide tourism promotion events.
- Manage day-to-day operations of the Rusk County Visitor's Center and provide high-quality customer service.

Economic Development

- Plan, direct, and coordinate countywide economic development activities and strategies in collaboration with local partners.
- Work proactively on business retention, expansion, and recruitment.
- Develop programs that market Rusk County as a destination for business and leisure, increasing overnight stays and visitor spending.
- Meet with developers, business leaders, and entrepreneurs to promote Rusk County and provide guidance on opportunities and financial tools.
- Maintain regular contact with local businesses, financial institutions, and professionals to support development initiatives.
- Conduct and coordinate research on workforce, land use, infrastructure, and economic/fiscal trends to inform development strategies.
- Maintain an up-to-date database of county businesses, events, and attractions for use in marketing materials and public communication.
- Develop and maintain county economic development websites, brochures, maps, press releases, and promotional materials.
- Use online and social media tools to advance economic and tourism-related initiatives.
- Maintain working relationships with tourism-related clubs (e.g. ATV and snowmobile clubs).
- Market available county properties.
- Oversee Rusk County's Comprehensive Plan.

Administrative and Operational Duties

- Perform administrative tasks including answering phones, maintaining supplies, processing mail, and preparing reports and correspondence.
- Ensure purchasing and financial transactions comply with county policies and state statutes.
- Support the preparation of agendas and resolutions for county board meetings related to economic development and tourism.
- Draft correspondence, forms, and documents necessary to carry out the duties of the position.
- Coordinate and attend meetings with chamber, businesses, and other organizations to gather information and promote collaboration.
- Attend professional development workshops and conferences to stay current with trends in economic development and tourism.
- Assist with identifying and securing grant funding from state, federal, and other sources for economic and tourism projects.

Education, Experience, and Skills

1. Associate's degree in business management, marketing, travel and tourism, public administration, public relations, communications, or a related field. Equivalent combinations of education and experience will be considered.
2. Experience in customer service, marketing, website and social media management, and community involvement.
3. Valid Wisconsin Driver's License required.
4. Understanding of state and local government legislative processes.
5. Knowledge of public administration, economic/community development, marketing, finance, and business operations.
6. Ability to plan, manage, and evaluate economic development programs.
7. Strong knowledge of tourism and business development principles.
8. Familiarity with local businesses and community organizations and an interest in understanding their development needs.
9. Proficient in Microsoft Office and other relevant software platforms.
10. Strong oral and written communication skills for interacting with citizens, officials, media, and partners.
11. Ability to build and maintain effective working relationships.
12. Commitment to delivering exceptional customer service.

Physical Requirements

This job entails minimal physical demands typically found in an office environment. Some lifting, moving, bending, twisting, turning, etc.

Work Environment

Position is generally inside with some outside work. Environmental conditions will frequently impact physical comfort.

EOE / ADA Statement

Rusk County is an Equal Opportunity Employer. In compliance with the Americans with Disabilities Act, Rusk County will provide reasonable accommodations to qualified individuals with disabilities and encourages both prospective and current employees to discuss potential accommodations with the employer.

Selection Guidelines

Formal application, rating of education and experience; oral interview and reference check; job related tests may be required.

The duties listed above are intended only as illustrations of the various types of work that may be performed. The omission of specific statements of duties does not exclude them from the position if the work is similar, related or a logical assignment to the position.

The job description does not constitute an employment agreement between the employer and employee and is subject to change by the employer as the needs of the employer and requirements of the job change.

Print Name: _____

Signature: _____

Date: _____



RESOLUTION #

DESIGNATION OF CONTINUING APPROPRIATIONS ACCOUNT FOR CONFISCATED TIMBER SALE PERFORMANCE BONDS

RUSK COUNTY

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. KEITH JACOBSON			
7. SUZANNE VOHS			
8. TOM CUDO			
9. PHIL UNTERSCHUETZ			
10. BRIAN COGGINS			
11. PHIL SCHNEIDER			
12. JIM MEYER			
13. KURT GORSENER			
14. JEREMY VINCENT			
15. TOM HANSON			
16. LOIS GOODE			
17. DAVE WILLINGHAM			
18. MIKE RUSSELL			
19. VACANT			
TOTAL			

TO THE RUSK COUNTY BOARD OF SUPERVISORS

1 WHEREAS, Timber sale contracts entered into between Rusk County and third party
2 contractors require the contractor to provide a performance bond on each individual
3 timber sale in the form of cash, letter of credit or other acceptable performance bond;
4 and,

5
6 WHEREAS, the performance bond guarantees that the contractor will fulfill their
7 contractual obligations; and,

8
9 WHEREAS, the performance bond ensures that the contractor will complete the work as
10 specified in the contract, on time and to the specified standards in the contract; and,

11
12 WHEREAS, when the contractor defaults on the contract, the bond is confiscated to
13 provide financial protection for the county; and,

14
15 WHEREAS, the confiscated bond also provides a funding source to complete work in
16 the forest that is required by the County Forest Comprehensive Land Use Plan, third
17 party forest certification standards and State Statutes that was left unfinished by the
18 contractor; and,

19
20 WHEREAS, the confiscated bond money rolls into the General Fund at the end of the
21 calendar year

22
23 WHEREAS, the required work may not be completed before the money moves to the
24 General Fund due to timing constraints related to weather, forest health concerns,
25 contractor availability or other reasons.

26
27 NOW, THEREFORE, BE IT RESOLVED, that the Rusk County Board of Supervisors
28 hereby authorizes the balance of the FORESTRY-BOND FORFEITURE account monies,
29 not to exceed \$10,000 ~~per confiscated bond,~~ be carried forward from year to year in a
30 non-lapsing account to be utilized for expenses related to timber sale activities on the
31 County Forest.

SUBMITTED BY:

Rusk County Forestry Committee

Phil Unterschuetz, Chairman

Alec Hampton

Phil Schneider, Vice Chairman

Kathy Halbur

Jerry Biller

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 _____, 2024 by the Rusk County Board of Supervisors.

Connie Meyer
County Clerk, Rusk County

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: September

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: 2,901.04

Projected Expenditures: 25,000

Projected Revenues: 2,901.04

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: September

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: 1,423.41

YTD Revenues: 18,000.00

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: September

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: 1,976.41

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: September

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: 1,599.58

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: September

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: 13,055.38

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: 9-15-25

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.

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: August 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: 354,652.22

YTD Revenues: 25,801.04

Projected Expenditures: 153,120.00

Projected Revenues: 27,000.00

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: August 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: 271,975.15

YTD Revenues: 12,646.83

Projected Expenditures: 477,145.09

Projected Revenues: 36,295.00

GL ACCOUNTS OF CONCERN: Check if no concerns.

Account Number/Name: 100-20

Reason for Concern: Finance director vacancy and position will not be filled until November resulting in additional consulting expense.

Plan of Action: Fill finance director, overage partially offset by vacancy savings.

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: August 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: 2,740,390.68

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: August 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: (219,985.93)

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:

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: August 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



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: August 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:

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: August 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: 9,904.62

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:

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: August 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: 339,736.69

GL ACCOUNTS OF CONCERN: Check if no concerns.

Account Number/Name: 100-50

Reason for Concern: One time sales so revenue will remain a positive variance, includes upcoming sale of \$200,000 in projected.

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: August 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: August 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: 716,232.82

Projected Expenditures: -

Projected Revenues: 1,300,000.00

GL ACCOUNTS OF CONCERN: Check if no concerns.

Account Number/Name: 100-90

Reason for Concern: Positive revenue variance through August, updated projection to \$1.3 million.

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: August 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: 50,515.76

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: August 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: August 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: 94,566.75

YTD Revenues: 70,650.93

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: August 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: 204,949.31

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: 9/17/25

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.