



**COUNTY OF DUNN
MENOMONIE, WISCONSIN
NOTICE OF PUBLIC MEETING**

In accordance with the provisions of Section 19.84, Wisconsin Statutes, notice is hereby given that a public meeting of the **DUNN COUNTY BOARD OF SUPERVISORS** will be held on **Wednesday, September 17, 2025 at 7:00 pm. in Room 54** of the **Dunn County Government Center**, 3001 US Highway 12 East in Menomonie, Wisconsin. The building entrance for public meetings is on the lower level of the Government Center and will be open 30 minutes ahead of the meeting start time.

A video recording of the meeting will be available for subsequent viewing on the Dunn County YouTube channel at the following link: <https://www.youtube.com/@dunncounty1854>. Persons wishing to provide public comment may do so at the meeting or may submit written comments by sending an email beforehand to publiccomment@co.dunn.wi.us. Comments, provided in person or written, will be subject to the rules of the county board and will not be allowed or provided to the committee and not reflected on the record if they do not align with the Chapter 2 of Dunn County Ordinances.

Items of business to be discussed or acted upon at this meeting are listed below:

AGENDA – COUNTY BOARD MEETING

- 1) Call to Order
- 2) Pledge of Allegiance
- 3) Call of the roll
- 4) Approval of the Minutes: July 30, 2025 Meeting and August 27, 2025 workshop
- 5) Presentations of Petitions, Memorials, and Other Communications: Commemoration of Retirements of Susan Wilson Certified Nursing Assistant 27 years Neighbors of Dunn County
- 6) Public Comment
- 7) Appointments
- 8) Report of County Manager
 - a) 2024 Audit Presentation – Kerber Rose
 - b) Purchase Orders Over \$40,000
 - c) 2026 Budget update
- 9) Reports of Departments: District Attorney's Office, Treasurers Office, Human Resources
- 10) Consideration of Reports, Resolutions, and Ordinances to the County Board from the Executive Committee:
 - a) Resolution Authorizing the Issuance and Sale of Not to Exceed \$3,000,000 General Obligation Promissory Notes, Series 2025a
 - b) Ordinance Amending Chapter 7 Section V of Dunn County Ordinances, Fund Balance Policy -1st Reading.
 - c) Resolution Amending the County Supervisory District Maps
 - d) 2025 Budget Amendment
 - i) CJCC
 - ii) Public Health(2)
 - iii) Human Services(5)
- 11) Consideration of Reports, Resolutions and Ordinances coming to the County Board from the Standing Committees:
 - a) Planning Resources & Development:
 - i) Ordinance Amendment Rezone – Witzel
 - b) Committee on Administration

- i) Ordinance Revision: Replace Personnel Ordinance with Human Resources Code – 2nd Reading.
 - ii) Resolution to Approve Administrative Policies
 - (1) Budget Amendments and Adjustments
 - (2) Job Titles and Descriptions
 - (3) Salary Administration
 - c) Community Resources and Tourism
 - i) Resolution Recognizing SNAP staffing.
 - d) Judiciary and Law
 - i) Ordinance Amending Chapter 7 Section VI of Dunn County Ordinances, Fees 7.6.01 Sheriff's office - 1st Reading.
 - ii) Ordinance Amending Chapter 26 Maintenance and Board of Prisoners -1st Reading.
- 12) Announcements: Next Meeting – October 15, 2025
- 13) Adjournment

Kelly McCullough, Chairperson

By: Dan Dunbar, County Manager

Upon reasonable notice, the County will make efforts to accommodate the needs of disabled individuals through sign language, interpreters or other auxiliary aids. For additional information or to request the service, contact the County Human Resources Manager at 715-232-2429 (Office), 715-232-1324 (FAX) or 715-231-6406 (TDD) or by writing to the Human Resources Manager, Human Resources Department, 3001 US Hwy 12 E, Suite 225, Menomonie, Wisconsin 54751.

OFFICIAL PROCEEDINGS
Dunn County Board of Supervisors
July 30, 2025 SESSION

The County Board of Supervisors of Dunn County met in person and via teleconference on Wednesday, July 30, 2025, at 7:00 p.m. The Board was called to order by Chair McCullough. The County Clerk called the roll. Supervisors Lauffer and Shackleton were excused. All the other supervisors were present in person or online.

APPROVAL OF THE MINUTES

Supervisor Stene moved to approve the minutes of the June 18, 2025 County Board meeting, seconded by Supervisor Bachand. Motion carried by a voice vote.

COMMUNICATIONS

Commemoration of Retirements of Kim Creaser, Unit Clerk at NDC after 42 years; Denise Kiesow, Program Lead at DHS, after 18 years and Kris Korpela, County Manager, after 24 years.

PUBLIC COMMENT

There were none.

APPOINTMENTS

Zoning Board of Adjustment

Terms expires July 2028

Appoint Ryan Martin as an alternate to replace a vacancy

Above Chair Appointments need Board Confirmation

None.

Above Appointments are the Chair's

Supervisor Bauer moved to approve appointments, seconded by Supervisor Wilsey. Motion carried by a voice vote.

REPORT OF COUNTY MANAGER

A. Purchase Orders Over \$40,000 – there were 2 for a total of \$168,510.94.

B. Kris Korpela provided a three year review of her tenure as County Manager.

REPORTS OF DEPARTMENTS

Dunn County Human Services, and West Central Wisconsin Regional Planning Commission provided their annual reports. Questions were asked from the floor and responded to by each department head.

REPORT & ORDINANCE NO. 28

Supervisor Morehouse moved to approve ordinance No. 28, Ordinance To Repeal and Recreate Chapter 2 of the Dunn County Code of Ordinances, seconded by Supervisor Stene. Chair McCullough stated this was the second reading and asked if there were any questions. Motion by Supervisor Morehouse to amend 2.05 of the proposed Code of Ordinances as follows:

“Proposed amendment to 2.05 Committee and Other Boards and Commissions Appointments and Removals:

Add an item D: No member of the County Board shall serve on more than two Standing Committees simultaneously, with the exception of service on the Executive Committee, which shall not count toward this limit.”, seconded by Supervisor Wolf. Motion carried by a voice vote. Returned to the modified ordinance discussion where questions were asked from the floor and responded to by County Administration. Motion carried by a voice vote.

ORDINANCE NO. 28
AN ORDINANCE TO REPEAL AND RECREATE CHAPTER 2
OF THE DUNN COUNTY CODE OF ORDINANCES

The Board of Supervisors for the County of Dunn does hereby ordain as follows:

WHEREAS, the County Board of Supervisors of Dunn County finds it necessary and appropriate to update and revise Chapter 2 of the Code of Ordinances; and

WHEREAS, the revised Chapter 2 has been reviewed and approved by the appropriate committee and legal counsel;

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

SECTION 1. Chapter 2 of the Dunn County Code of Ordinances is hereby repealed in its entirety.

SECTION 2. Chapter 2 of the Dunn County Code of Ordinances is hereby recreated to read as set forth in the “Dunn County Board Rules” which is attached hereto as “Attachment A” and incorporated herein by reference.

SECTION 3. Any and all ordinances, resolutions, or parts thereof in conflict with this ordinance are hereby repealed to the extent of such conflict.

SECTION 4. This ordinance shall take effect upon passage and publication as provided by law.

Offered this 18th day of June, 2025, in Menomonie, Wisconsin

Adopted on: July 30, 2025

OFFERED BY THE EXECUTIVE COMMITTEE:
Kelly McCullough, Chair

ATTEST:

Andrew Mercil, County Clerk

Approved as to Form and Execution:
Jim McMenomy, Corporation Counsel

REPORT & RESOLUTION NO. 29

Supervisor Bachand moved to approve resolution No. 29, Adopting Appendices A, B, and C of the Dunn County Code of Ordinances, seconded by Supervisor Morehouse. Chair McCullough asked if there were any questions. There were none. Motion carried by a voice vote.

RESOLUTION NO. 29
ADOPTING APPENDICES A, B, AND C FOR CHAPTER 2
OF THE DUNN COUNTY CODE OF ORDINANCES

WHEREAS Chapter 2 of the Dunn County Code of Ordinances governs the organizational structure, authority, and procedures of the Dunn County Board of Supervisors and its committees; and

WHEREAS Appendices A, B, and C have been drafted to provide supplemental and clarifying detail regarding:

- **Appendix A:** Committee, Board, and Commission Structure and Membership;
- **Appendix B:** County Board Supervisor; and
- **Appendix C:** Eligibility for Per Diem; and

WHEREAS the Executive Committee has reviewed and recommended the adoption of Appendices A, B, and C to accompany and support Chapter 2 of the Code of Ordinances; and

WHEREAS these appendices are intended to promote transparency, consistency, and effective governance in the operation of Dunn County government;

NOW, THEREFORE, BE IT RESOLVED that the Dunn County Board of Supervisors hereby approves and adopts Appendices A, B, and C, attached hereto and incorporated herein by reference, as official appendices to Chapter 2 of the Dunn County Code of Ordinances.

BE IT FURTHER RESOLVED that the County Clerk is authorized and directed to publish and maintain these appendices in conjunction with the Dunn County Code of Ordinances and to ensure their availability to the public.

Offered this 18th day of June 2025, at Menomonie, Wisconsin

Enacted on: July 30, 2025
Published on: August 6, 2025

OFFERED BY THE EXECUTIVE COMMITTEE:
Kelly McCullough, Chair

ATTEST:
Andrew Mercil, County Clerk

Approved as to Form and Execution:
Jim McMenomy, Corporation Counsel

REPORT & RESOLUTION NO. 31

Supervisor Stene moved to approve resolution No. 31, Approving 2025 Budget Amendments, seconded by Supervisor Bauer. Chair McCullough asked if there were any questions. There were none. Motion carried by a roll call vote.

RESOLUTION NO. 31
APPROVING 2025 BUDGET AMENDMENT

NOW, THEREFORE, BE IT RESOLVED, that effective with the publication of the notices required by law, the budget of the County of Dunn, Wisconsin, for the year beginning January 1, 2025, is amended by the following amounts to the line item account numbers shown:

<u>2025 Budget Amendment Requests</u>			<u>Expense</u>	<u>Revenue</u>
CJC Counsel – Grants				
1110030900	521080	Support	\$2,000	
1110030900	435000	State-Grants (New Grant)		\$2,000
Information Technologies (IT)				
1110060040	511005	Attendance Hours	\$35,000	
1110060040	461085	PCS-IT Support (Public Charges)		\$35,000
EMS Emergency Communications				
1250030010	527000	Agency Contracts	\$272,192	
1250030010	435000	State-Grant (NG911 New Grant)		\$272,192
EMS Emergency Management – Grants				
1250010900	527000	Agency Contracts	\$38,164	
		State-Grant (Hazard Mitigation New Grant)		
1250010900	435000			\$38,164
Sheriff – Patrol Grants				
		Agency Contracts-First Responder Wellness		
1270010900	527075		\$3,000	
		Local Grant (WI County Mutual Insurance New Grant)		
1270010900	437000			\$3,000
		Agency Contracts-First Responder Wellness		
1270010900	527075		\$7,000	
		Local Grant (Dunn Co Community Foundation – New Grant)		
1270010900	437000			\$7,000
County Fair – Grants				
1410010900	534320	Premium Expense	\$5,000	
1410010900	435000	State Grant G141000001.2525)		\$5,000
Veterans Office – Grants				
1520010900	511000	Salaries & Wages	\$2,063	
1520010900	435000	State-Grant (G152000003.2525)		\$2,063
County Parks - Grants				
5102010900	524050	Repair & Maint-Grounds	\$1,800	
5102010900	435000	State Grant (G510200003.2525)		\$1,800
Grant Total Carryforward & Budget Adjustment Request			\$366,219	\$366,219

Offered this 30th day of July, 2025, at Menomonie, Wisconsin.

Adopted on: July 30, 2025

OFFERED BY THE EXECUTIVE COMMITTEE:
Kelly McCullough, Chair

ATTEST:
Andrew Mercil, County Clerk

Approved as to Form and Execution:
Jim McMenomy, Corporation Counsel

Budget Impact: Adoption of this resolution increases the 2025 adopted budget by **\$366,219**. Adoption of this resolution has no impact upon the current year tax levy.

Background Information:

The Executive Committee has considered the justifications for the proposed 2025 Budget Amendment and recommends that the Board adopt the carryforward as being in the best interest of the County. The adoption of this resolution has no impact on the current year's tax levy.

Administration - Criminal Justice Collaboration Division

Dunn County Criminal Justice Collaboration Division received a Dunn Energy Cooperative Operation Round Up grant award of \$2,000 for eviction prevention. Funds will be used to assist Dunn County treatment program participants who are at risk of eviction with housing support assistance. This is a one-time local grant donation with no renewal.

Administration – Information Technologies

The Information Technology (IT) Department has taken on expanded responsibilities to better support the operational needs of the City of Menomonie. Joe Taylor, in particular, has assumed a significantly larger role in managing network infrastructure and providing end-user support. To recognize this increased workload and maintain a high standard of service, the department will implement a two-step equity pay adjustment for Mr. Taylor. Funding for this adjustment will come from the IT Department's existing budget—supported by revenue from the City of Menomonie—specifically from resources originally allocated for contracted IT services.

Emergency Communications and Management

The Division of Communications is requesting an amendment to the 2025 budget to cover NG911 expenses, as the application and process began in 2024, and a recent amendment has been made to the application. The above dollars are the whole project. The division of Emergency Management is requesting an amendment to the 2025 budget to cover the completion of the Hazard Mitigation plan. This funding is a combination of federal and State funding to create the plan. The above dollars cover the project.

Sheriff's Office

The department is requesting a \$10,000.00 budget amendment. The budget amendment is based on a \$3,000 grant awarded by the Wisconsin County Mutual Insurance for purchase of personal safety lighting equipment and a \$7,000 grant from the Dunn County Community Foundation.

County Fair

Fair received a grant for \$4,000 from Compeer and a \$1,000 grant from WI Fairs to pay for concrete that was poured in the Coverall Building.

Veterans Office

The department is requesting a \$2,063 budget amendment. The budget amendment is based on a grant increase due to Dunn County Population awarded by the Wisconsin Department of Veterans Affairs.

County Parks

Facilities received a grant for \$1,800 from Menomonie Sunrise Rotary for repairs on the restroom at Caddie Woodlawn Park.

REPORT AND ORDINANCE

Supervisor Quinn moved to approve ordinance No. 32, Amending the Comprehensive Zoning Ordinance, Town of Wilson, seconded by Supervisor Hedlund. Chair McCullough asked if there were any questions. There were none. Motion carried by a voice vote.

HUNTER AND ASHLEY CAPEK REZONE PETITION DUNN COUNTY, WISCONSIN REPORT NO. 32

The Planning, Resources and Development Committee respectfully submits the following report on a request received by the Planning and Land Use Control Division from Hunter and Ashley Capek, owners, to rezone the following property described in the Town of Grant from Intensive Agriculture (IA) to General Agriculture (GA):

Lot 1 of Certified Survey Map Number 2473 located in part of the Southeast 1/4 of the Southeast 1/4 of Section 32, Township 30 North, Range 11 West, Town of Grant, Dunn County, Wisconsin.

FINDINGS OF FACT AND RECOMMENDATION

A Class II notice was published in the Colfax Messenger on June 4 and June 11, 2025, establishing a public hearing on June 18, 2025. Based on the evidence received in the public hearing and the testimony from the petitioner, and in consideration of the factors set forth in Section 13.2.6.07 of the Dunn County Comprehensive Zoning Ordinance the Committee concluded to recommend to the County Board of Supervisors said request for amendment be approved, for the following reasons: (1) The proposal fits the rural character of the area; (2) It is not detrimental to wetlands, floodplain, or the County's Farmland Preservation Plan; and (3) The rezoning and proposed use is consistent with Dunn County's Comprehensive Plan.

The area of the parcel is 13.41 acres.

Dated this 30th day of July 2025, at Menomonie, Wisconsin.

ORDINANCE NO. 32

AMENDING THE COMPREHENSIVE ZONING ORDINANCE, TOWN OF WILSON

The Dunn County Board of Supervisors does hereby ordain as follows:

The Comprehensive Zoning Ordinance for the County of Dunn, Wisconsin is hereby amended by rezoning the above-described property:

**FROM
INTENSIVE AGRICULTURE (IA)
to
GENERAL AGRICULTURE (GA)**

The official zoning map of the Town of Grant on file in the Environmental Services Department shall be amended in accordance with this ordinance.

This ordinance shall be effective upon passage and publication as provided in Section 59.14 of the Wisconsin Statutes. This ordinance shall not be codified.

Offered this 18th day of June 2025, at Menomonie, Wisconsin.

Adopted on: July 30, 2025
Published on: August 6, 2025

OFFERED BY THE PLANNING, RESOURCES
AND DEVELOPMENT COMMITTEE:
Thomas Quinn, Chair

ATTEST:
Andrew Mercil, County Clerk

COUNTERSIGNED:
Kelly McCullough, Chair
Dunn County Board of Supervisors.

Approved as to Form and Execution:
Jim McMenomy, Corporation Counsel

REPORT & RESOLUTION NO. 33

Supervisor Stene moved to approve resolution No. 33, Proposed Human Resources Code modification, seconded by Supervisor Stori. Chair McCullough stated this was an introduction and would be brought back at the next meeting.

REPORT & RESOLUTION NO. 34

Supervisor Hedlund moved to approve resolution No. 34, Amending the Inventory of Job Classes, seconded by Supervisor Berndt. Chair McCullough asked if there were any questions. There were none. Motion carried by a voice vote.

**RESOLUTION NO.34
AMENDING THE INVENTORY OF JOB CLASSES**

NOW, THEREFORE, BE IT RESOLVED, that the inventory of job classes adopted by the Dunn County Board of Supervisors is amended as follows effective July 31, 2025 and will remain in force until such time as a subsequent action of the Board amends or nullifies this action:

<i>Change:</i> Chief Information Officer Information Technology Director
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<i>Change:</i> Information Technology Manager Service Desk Supervisor

FURTHER, BE IT RESOLVED, that the following job classifications be placed on the following pay grades within the Dunn County Wage Grid:

**Information Technology Director: Grade S
Service Desk Supervisor: Grade N**

FURTHER, BE IT RESOLVED, that the Department of Administration is empowered and directed to create standard operating procedures to regulate and implement this resolution.

Offered this 30th day of July 30, 2025 at Menomonie, Wisconsin.

Adopted on: July 30, 2025

ATTEST:

Andrew Mercil, County Clerk

OFFERED BY THE COMMITTEE ON
ADMINISTRATION:

Vaughn Hedlund, Chair

Approved as to Form and Execution:

Jim McMenomy, Corporation Counsel

Budget Impact: These changes would result in less expenditure, as the new classifications would be placed at a lower pay grade than the classifications that currently exist within the structure and are budgeted for.

Background Information:

Following the appointment of the former Chief Information Officer as County Manager, a review of the Information Technology Division's organizational structure was conducted. The review concluded that changes in leadership and evolving departmental needs warranted an updated management framework.

One significant structural change involves establishing a standalone Land Information Division, which had previously operated as a unit within the Information Technology Division. With this change, oversight of Land Information functions will shift away from the IT Division, thereby refining the scope of leadership required for Information Technology. Accordingly, it is recommended that the current Chief Information Officer classification be retitled to Information Technology Director, with a corresponding pay grade adjustment from Grade T to Grade S.

In addition, the role currently classified as Information Technology Manager was evaluated. The Division's current needs point to a more narrowly focused leadership position to supervise service desk operations. This role is distinct from the broader managerial responsibilities originally associated with the IT Manager classification. As such, it is proposed to reclassify this position as Service Desk Supervisor, with a revised pay grade from Grade Q to Grade N.

REPORT & RESOLUTION NO. 35

Supervisor Stori moved to approve resolution No. 35, Authorizing a One-Time Lump-Sum Payment for Correctional Officers at Step 11, seconded by Supervisor Gjestson. Chair McCullough asked if there were any questions. There were none. Motion carried by a voice vote.

**RESOLUTION NO.35
AUTHORIZING A ONE-TIM LUMP SUM PAYMENT FOR
CORRECTIONAL OFFICERS AT STEP 11**

NOW, THEREFORE, BE IT RESOLVED, that the Dunn County Board of Supervisors hereby approves a one-time payment to Correctional Officers that are currently placed at Step 11 of the assigned pay grade.

BE IT FURTHER RESOLVED, that the amount of the one-time payment shall be indexed to the amount of the difference between their current base rate of pay and the base rate reflecting a 5.5% increase, multiplied by 800 hours.

Offered this 30th day of July, 2025, at Menomonie, Wisconsin.

Adopted on: July 30, 2025

ATTEST:

Andrew Mercil, County Clerk

OFFERED BY THE COMMITTEE ON
ADMINISTRATION:

Vaughn Hedlund, Chair

Approved as to Form and Execution:

Jim McMenomy, Corporation Counsel

Budget Impact: The estimated cost for providing this one-time payout is \$6,200. The cost is anticipated to be covered by additional revenue sources in the Sheriff's Office as a result of housing inmates from surrounding counties.

Background Information: Throughout 2024 and into 2025, the Jail has experienced ongoing staffing challenges, prompting a comprehensive review of compensation for Correctional Officers. In response to these challenges—and to remain competitive in recruiting while preventing pay compression—the County Manager approved a two-step pay increase for all Correctional Officers within the existing pay grade. This adjustment creates necessary separation between the starting rates offered to new hires and the compensation of current employees with more tenure.

As part of this review, it was identified that three Correctional Officers and one Correctional Officer/Program Director have already reached the maximum step (Step 11) of the current pay grade. Because these individuals are not eligible for a step adjustment, it is recommended that they receive a one-time payment equivalent to the value of the adjustment provided to their peers. This one-time payment would be calculated based on the difference between each incumbent's current base rate of pay and the base rate reflecting a 5.5% increase, multiplied by 800 hours—the approximate number of hours remaining in the final 10 pay periods of the year.

This one-time payment serves as a targeted retention measure, recognizing the continued service and dedication of long-term staff during a period marked by staffing shortages and a highly competitive labor market.

REPORT & RESOLUTION NO. 36

Supervisor Morehouse moved to approve resolution No. 36, Amending Total Base Wage and Other Forms of Compensation Policy, seconded by Supervisor Kneer. Chair McCullough asked if there were any questions. There were none. Motion carried by a voice vote.

**RESOLUTION NO. 36
AMENDING TOTAL BASE WAGE AND
OTHER FORMS OF COMPENSATION POLICY**

NOW, THEREFORE, BE IT RESOLVED by the Dunn County Board of Supervisors that the Total Base Wage and Other Forms of Compensation Policy be amended as shown below.

Other Premium Pay: Unless otherwise specified, premium pay is cumulative. Other premium pay is authorized as follows:

- Working Foreman, chosen at the discretion of Management, shall be compensated by the payment of \$2.50 over and above the regular wage rate of the employee when serving in this capacity.
- Telecommunicators and Correctional Officers that are assigned to train new employees shall receive an additional \$3.00 per hour.
- Telecommunicators and Correctional Officers who accept additional hours voluntarily (48 hours prior to open shift) shall receive an additional \$5.00 per hour for that particular shift.
- Telecommunicators and Correctional Officers who accept additional hours voluntarily on short notice (within less than 48 hours prior to open shift) shall receive an additional \$7.00 per hour for voluntarily filling the shift.

Offered this 30th day of July 30, 2025, at Menomonie, Wisconsin.

Adopted on: July 30, 2025

ATTEST:

Andrew Mercil, County Clerk

OFFERED BY THE COMMITTEE ON
ADMINISTRATION:

Vaughn Hedlund, Chair

Approved as to Form and Execution:
Jim McMenomy, Corporation Counsel

Budget Impact: The estimated financial impact the proposed policy change is estimated at roughly \$10,000 for the remainder of 2025, and roughly \$25,000 on an annual basis. The additional cost is anticipated to be covered by increased revenue sources within the Sheriff's Office.

Background Information:

In 2023, the *Total Base Wage and Other Forms of Compensation Policy* was amended and approved by the Board to allow Telecommunicators to receive incentive pay for voluntarily picking up vacant shifts. In light of continued staffing challenges within the Jail, recent discussions around retention strategies have highlighted the potential benefits of extending this same incentive to Correctional Officers.

Allowing Correctional Officers to earn additional pay for voluntarily covering open shifts is intended to support ongoing retention efforts and provide relief during a time of critical staffing

shortages. This adjustment aims to recognize and reward employees who help maintain safe and consistent operations during periods of understaffing.

REPORT & RESOLUTION NO. 37

Supervisor Berndt moved to approve resolution No. 37, Amending the 2025 Wage Grid, seconded by Supervisor Bachand. Chair McCullough asked if there were any questions. There were none. Motion carried by a voice vote.

**RESOLUTION NO. 37
AMENDING THE 2025 WAGE GRID**

NOW, THEREFORE, BE IT RESOLVED, that due to recommendations following a review of pay grade placement, the following changes to the 2025 wage grid Dunn County Board of Supervisors is amended to be effective August 1, 2025 as follows, and will remain in force until such time as a subsequent action of the Board amends or nullifies this action:

<i>Change:</i> Add Information Technology Director at Pay Grade S; remove Chief Information Officer at Grade T
<i>Change:</i> Add Support Desk Supervisor at Pay Grade N; remove Information Technology Manager at Grade Q
<i>Change:</i> Land Information Officer from Pay Grade P to Pay Grade Q
<i>Change:</i> Add Facilities, Parks & Transit Director at Pay Grade S; remove Facilities & Parks Director at Pay Grade P and Transit Commission Manager at Grade N
<i>Change:</i> Sergeant from Pay Grade N to Pay Grade O
<i>Change:</i> Jail Captain from Pay Grade O to Pay Grade P
<i>Change:</i> Jail Sergeant from Pay Grade L to Pay Grade M

FURTHER, BE IT RESOLVED, that employees whose base rate of pay will increase from the changes in grade on the 2025 pay grid will be provided with the corresponding increase effective August 10, 2025 and;

FURTHER, BE IT RESOLVED, that the Department of Administration is authorized and directed to implement this resolution.

Offered this 30th day of July, 2025 at Menomonie, Wisconsin.

Adopted on: July 30, 2025

ATTEST:

Andrew Mercil, County Clerk

OFFERED BY THE COMMITTEE ON
ADMINISTRATION:

Vaughn Hedlund, Chair

Approved as to Form and Execution:
Jim McMenomy, Corporation Counsel

Budget Impact: The gross annual wage impact of the Information Technology Division and Land Information reorganization is an estimated decrease in personnel costs of \$138,000. The estimated decrease in expenditure for the remainder of 2025 relating to these changes is estimated to be \$57,000.

The organizational structure changes resulting in a shared Director overseeing the Facilities & Parks and Transit departments, is estimated to provide a decrease in expenditure of roughly \$91,000 on a gross annual basis, and estimated to decrease 2025 expenditures by about \$53,000 for the remainder of the year.

The adjustments to the pay grades within the Sheriff's Office for Sergeants (Patrol), Jail Captain and Jail Sergeants are estimated to increase expenditure by \$55,000 on a gross annual basis. The anticipated increase in expenditure for the remainder of 2025 is \$21,000. The additional expenditure is anticipated to be covered by increased revenue sources within the Sheriff's Office.

Background Information:

Information Technically Division and Land Information:

Following the appointment of the former Chief Information Officer as County Manager, a review of the Information Technology Division's organizational structure was conducted. The review concluded that changes in leadership and evolving departmental needs warranted an updated management framework.

One significant structural change involves establishing a standalone Land Information Division, which had previously operated as a unit within the Information Technology Division. With this change, oversight of Land Information functions will shift away from the IT Division, thereby refining the scope of leadership required for Information Technology. Accordingly, it is recommended that the current Chief Information Officer classification be retitled to Information Technology Director, with a corresponding pay grade adjustment from Grade T to Grade S. With the shift of the Land Information unit becoming its own division within the Department of Administration, it is recommended to increase the pay grade for the Land Information Officer from Grade P to Grade Q in recognition of the added responsibilities in serving as a Division Head.

In addition, the role currently classified as Information Technology Manager was evaluated. The Division's current needs point to a more narrowly focused leadership position to supervise service desk operations. This role is distinct from the broader managerial responsibilities originally associated with the IT Manager classification. As such, it is proposed to reclassify this position as Service Desk Supervisor, with a revised pay grade from Grade Q to Grade N.

Facilities, Parks & Transit Director:

With the recent vacancy of the Facilities & Parks Director position, thought has been put into the most strategic way to fill the role. This resolution places the proposed creation of a Facilities, Parks, & Transit Director at Grade S, in recognition of combining what are currently two separate director roles—one overseeing Facilities & Parks, and the other overseeing Transit. This change

is being made in the interest of fiscal responsibility, reducing administrative overhead while maintaining strong leadership across both areas. Combining Facilities, Parks, and Transit under one director allows for more efficient use of staff and resources. The goal is to build on the strengths of our current team while aligning leadership to support the practical, day-to-day needs of both departments.

Sheriff's Office:

Following several discussions with the Sheriff's Office, a review of pay grade placement was conducted for the positions of Correctional Officer, Jail Sergeant, and (Patrol) Sergeant. A third-party consultant was engaged to evaluate these positions against comparable roles in similar counties. Based on their analysis, the consultant recommended increasing the pay grade for both Jail Sergeants and Patrol Sergeants by one grade to remain competitive in the market. In light of this recommendation, a subsequent review was conducted for the Jail Captain position to assess potential pay compression relative to the newly adjusted Sergeant grades. To maintain appropriate supervisory pay relationships and internal equity, it is recommended that the Jail Captain classification also be moved up by one pay grade.

REPORT & RESOLUTION NO. 38

Supervisor Stori moved to approve resolution No. 38, Amending the Inventory of Job Classes, seconded by Supervisor Berndt. Chair McCullough asked if there were any questions. There were none. Motion carried by a voice vote.

RESOLUTION NO. 38

AMENDING THE INVENTORY OF JOB CLASSES

NOW, THEREFORE, BE IT RESOLVED, that the inventory of job classes adopted by the Dunn County Board of Supervisors is amended as follows effective July 31, 2025 and will remain in force until such time as a subsequent action of the Board amends or nullifies this action:

<i>Change: Facilities & Parks Director Facilities, Parks, & Transit Director</i>
<i>Remove: Transit Commission Manager</i>

FURTHER, BE IT RESOLVED, that the following job classifications be placed on the following pay grades within the Dunn County Wage Grid:

Facilities, Transit & Parks Director: Grade S

FURTHER, BE IT RESOLVED, that the Department of Administration is empowered and directed to create standard operating procedures to regulate and implement this resolution.

Offered this 30th day of July 30, 2025 at Menomonie, Wisconsin.

Adopted on: July 30, 2025

OFFERED BY THE COMMITTEE ON
ADMINISTRATION:

ATTEST:
Andrew Mercil, County Clerk

Vaughn Hedlund, Chair

Approved as to Form and Execution:
Jim McMenomy, Corporation Counsel

Budget Impact: There would not be a fiscal impact to the budget, as this would be combining what is currently two separate roles and would result in reduction of cost.

Background Information:

With the recent vacancy of the Facilities & Parks Director position, thought has been put into the most strategic way to fill the role. This resolution proposes the creation of a Facilities, Parks, & Transit Director by combining what are currently two separate director roles—one overseeing Facilities & Parks, and the other overseeing Transit. This change is being made in the interest of fiscal responsibility, reducing administrative overhead while maintaining strong leadership across both areas. Combining Facilities, Parks, and Transit under one director allows for more efficient use of staff and resources. The goal is to build on the strengths of our current team while aligning leadership to support the practical, day-to-day needs of both departments.

Announcements were made from the floor. The Chair declared the meeting adjourned at 8:35pm.

Respectfully submitted,
ANDREW MERCIL,
DUNN COUNTY CLERK

OFFICIAL PROCEEDINGS

Dunn County Board of Supervisors

August 27, 2025 SESSION

The County Board of Supervisors of Dunn County met in special session in person and on Wednesday, August 27, 2025 at 5:30 p.m. Chair McCullough called the Board to order. The Board recited the Pledge of Allegiance to the Flag. The clerk and called the roll. Supervisors Breslin and Gilbert were excused. All remaining supervisors were present in person.

REPORT NO. 39

County Administration presented the 2026 Proposed County Budget Information. A general budget overview was presented by the County Manager and Chief Financial Officer. The County Board Supervisors were paired in groups and seated at tables lead by the Neighbors Administrator, Assistant County Manager, County Clerk, Health Department Director, Veteran Services Officer, and The Clerk of Courts. An exercise was carried out at each table to identify the top 5 programs which had the highest rated opportunities for investigation in to budget savings. The County Board Members rotated through each of the 6 tables covering topics of Heath & Human Services, Administration, Committee on Administration, Fees, Shared Programs & Highway, and Judiciary & Law and Criminal Justice Collaborating Council programs. The County Manager and Chief Information Officer gave a review of the top 5 programs identified at each table from all groups and the County Clerk solicited feedback on the budget workshop. The County Manager informed everyone the next step would be for the standing committees to review those programs and bring forth ideas to the Executive Committee to make recommendations on the direction of the budget.

ANNOUNCEMENTS

Announcements were made from the floor. Chair McCullough declared the meeting adjourned at 9:15p.m.

Respectfully submitted,
ANDREW MERCIL
DUNN COUNTY CLERK

DUNN COUNTY, WISCONSIN

Annual Financial Report

December 31, 2024

DUNN COUNTY

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Independent Auditors' Report

To the County Board
Dunn County
Menomonie, Wisconsin

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Dunn County, Wisconsin (County), as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Dunn County, Wisconsin, as of December 31, 2024, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Dunn County, Wisconsin and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Change in Accounting Principles

For the year ended December 31, 2024, the County adopted new accounting guidance GASB Statement No. 101, Compensated Absences and GASB Statement No. 100, Accounting Changes and Error Corrections. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Dunn County, Wisconsin's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists.

To the County Board
Dunn County, Wisconsin

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Dunn County, Wisconsin's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Dunn County, Wisconsin's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America requires that the schedule of revenues, expenditures, and change in fund balance – budget and actual – general fund, schedule of revenues, expenditures, and change in fund balance – budget and actual –human services fund, schedules of employer's proportionate share of the net pension liability (asset) and employer contributions - Wisconsin Retirement System, and schedules of employer's proportionate share of the net OPEB liability and employer contributions – other post-employment benefits other than pensions – cost-sharing plan on pages 51 – 56 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinions on the basic financial statements are not affected by this missing information.

To the County Board
Dunn County, Wisconsin

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Dunn County, Wisconsin's basic financial statements. The accompanying combining financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements.

The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated July 28, 2025 on our consideration of Dunn County, Wisconsin's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Dunn County, Wisconsin's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Dunn County, Wisconsin's internal control over financial reporting and compliance.

KerberRose SC

KerberRose SC
Certified Public Accountants
Oshkosh, Wisconsin
July 28, 2025

BASIC FINANCIAL STATEMENTS

DUNN COUNTY, WISCONSIN

Statement of Net Position
As of December 31, 2024

	Governmental Activities	Business - Type Activities	Total
ASSETS			
Current Assets			
Pooled Cash and Investments	\$ 23,176,138	\$ 1,842,727	\$ 25,018,865
Accounts Receivable, Net	3,584,831	2,035,831	5,620,662
Interest Receivable	19,193	-	19,193
Property Taxes Levied for Subsequent Year	24,607,173	-	24,607,173
Delinquent Property Taxes	565,619	-	565,619
Loans Receivable	754,103	-	754,103
Internal Balances	(541,699)	541,699	-
Due from Other Governments	3,377,811	531,675	3,909,486
Prepaid Items	-	122,501	122,501
Inventories	19,967	2,222,365	2,242,332
Total Current Assets	55,563,136	7,296,798	62,859,934
Noncurrent Assets			
Restricted Cash and Investments	-	19,381	19,381
Capital Assets - Nondepreciable	3,168,759	150,593	3,319,352
Capital Assets - Depreciable, Net	87,582,607	23,777,960	111,360,567
Construction in Progress	-	1,066,627	1,066,627
Total Noncurrent Assets	90,751,366	25,014,561	115,765,927
TOTAL ASSETS	146,314,502	32,311,359	178,625,861
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Outflows of Resources Related to Pension	14,520,474	5,197,535	19,718,009
Deferred Outflows of Resources Related to Other Post-Employment Benefits	431,041	256,391	687,432
Total Deferred Outflows of Resources	14,951,515	5,453,926	20,405,441
LIABILITIES			
Current Liabilities			
Accounts and Claims Payable	2,753,123	1,612,821	4,365,944
Accrued and Other Current Liabilities	1,534,756	890,279	2,425,035
Accrued Interest Payable	138,129	-	138,129
Deposits from Others	90,983	-	90,983
Patient Trust Fund Payable	-	19,381	19,381
Unearned Revenue	-	36,591	36,591
Current Portion of Compensated Absences	1,443,924	211,601	1,655,525
Current Portion of Long-Term Obligations	4,632,679	-	4,632,679
Total Current Liabilities	10,593,594	2,770,673	13,364,267
Noncurrent Liabilities			
Noncurrent Portion of Compensated Absences	2,001,235	1,315,924	3,317,159
Net Pension Liability - Wisconsin Retirement System	1,614,290	577,827	2,192,117
Noncurrent Portion of Long-Term Obligations	23,035,703	-	23,035,703
Other Post-Employment Benefits Liability	1,180,901	702,423	1,883,324
Total NonCurrent Liabilities	27,832,129	2,596,174	30,428,303
TOTAL LIABILITIES	38,425,723	5,366,847	43,792,570
DEFERRED INFLOWS OF RESOURCES			
Taxes Levied for Subsequent Period	24,555,361	-	24,555,361
Deferred Inflows of Resources Related to Pension	8,625,043	3,087,294	11,712,337
Deferred Inflows of Resources Related to Other Post-Employment Benefits	690,712	410,850	1,101,562
Total Deferred Inflows of Resources	33,871,116	3,498,144	37,369,260
NET POSITION			
Net Investment in Capital Assets	63,082,984	24,995,180	88,078,164
Restricted for:			
Pension	4,281,141	1,532,414	5,813,555
Debt Service	578,691	-	578,691
Opiod Funds	570,955	-	570,955
Revolving Loan Programs	844,650	-	844,650
Unrestricted	19,610,757	2,372,700	21,983,457
TOTAL NET POSITION	\$ 88,969,178	\$ 28,900,294	\$ 117,869,472

See Accompanying Notes

DUNN COUNTY, WISCONSIN
Statement of Activities
For the Year Ended December 31, 2024

		Program Revenues		
		Charges for	Operating	Capital
	Expenses	Services	Grants and	Grants and
			Contributions	Contributions
GOVERNMENTAL ACTIVITIES				
General Government	\$ 11,933,277	\$ 2,053,438	\$ 1,980,689	\$ -
Public Safety	12,542,150	1,136,062	64,634	-
Public Works	17,176,361	50	-	6,524,463
Health and Human Services	18,488,544	3,895,998	9,995,542	-
Culture and Recreation	1,268,836	-	-	-
Conservation and Development	3,006,912	174,269	1,397,281	-
Interest and Fiscal Charges	686,860	-	-	-
Total Governmental Activities	65,102,940	7,259,817	13,438,146	6,524,463
BUSINESS-TYPE ACTIVITIES				
Health Care Center	16,727,220	16,730,045	114,025	-
Highway Department	15,082,453	15,358,524	1,715,555	-
Transit Commission	813,586	270,449	335,172	-
Total Business-Type Activities	32,623,259	32,359,018	2,164,752	-
TOTAL DUNN COUNTY	\$ 97,726,199	\$ 39,618,835	\$ 15,602,898	\$ 6,524,463

GENERAL REVENUES

Taxes:

Property Taxes, Levied for General Purposes

Property Taxes, Levied for Debt Service

Other Taxes

State and Federal Aids not Restricted to

Specific Functions

Interest and Investment Earnings

Gain (Loss) on Asset Sales

Miscellaneous

Total General Revenues

TRANSFERS

CHANGE IN NET POSITION

NET POSITION - BEGINNING OF YEAR - AS PREVIOUSLY REPORTED

CORRECTION OF ERROR

NET POSITION - BEGINNING OF YEAR - RESTATED

NET POSITION - END OF YEAR

Net (Expense) Revenue and Changes in Net Position		
Governmental Activities	Business-Type Activities	Total
\$ (7,899,150)	\$ -	\$ (7,899,150)
(11,341,454)	-	(11,341,454)
(10,651,848)	-	(10,651,848)
(4,597,004)	-	(4,597,004)
(1,268,836)	-	(1,268,836)
(1,435,362)	-	(1,435,362)
(686,860)	-	(686,860)
(37,880,514)	-	(37,880,514)
-	116,850	116,850
-	1,991,626	1,991,626
-	(207,965)	(207,965)
-	1,900,511	1,900,511
(37,880,514)	1,900,511	(35,980,003)
19,482,505	-	19,482,505
5,825,863	-	5,825,863
5,402,859	-	5,402,859
3,737,126	-	3,737,126
1,367,384	-	1,367,384
-	(1,593,501)	(1,593,501)
540,304	54,574	594,878
36,356,041	(1,538,927)	34,817,114
(3,103,995)	3,103,995	-
(4,628,468)	3,465,579	(1,162,889)
96,515,971	21,390,050	117,906,021
(2,918,325)	4,044,665	1,126,340
93,597,646	25,434,715	119,032,361
\$ 88,969,178	\$ 28,900,294	\$ 117,869,472

DUNN COUNTY, WISCONSIN

Balance Sheet Governmental Funds As of December 31, 2024

	General Fund	Human Services Fund	Debt Service Fund	County Road and Bridges Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS						
Pooled Cash and Investments	\$ 13,998,543	\$ 433,937	\$ 716,820	\$ 453,756	\$ 966,039	\$ 16,569,095
Delinquent Property Taxes	630,629	-	-	-	-	630,629
Accounts Receivable	825,150	625,898	-	1,747,957	1,437	3,200,442
Property Taxes Levied for Subsequent Year	10,526,250	4,592,698	5,068,169	4,355,046	-	24,542,163
Interest Receivable	19,193	-	-	-	-	19,193
Loans Receivable	-	-	-	-	754,103	754,103
Due from Other Funds	2,677,506	-	-	-	-	2,677,506
Due from Other Governments	1,172,471	2,205,340	-	-	-	3,377,811
Inventory	19,967	-	-	-	-	19,967
Advance from Other Funds	1,598,418	-	-	-	-	1,598,418
TOTAL ASSETS	\$ 31,468,127	\$ 7,857,873	\$ 5,784,989	\$ 6,556,759	\$ 1,721,579	\$ 53,389,327
LIABILITIES						
Accounts Payable	\$ 497,586	\$ 117,172	\$ -	\$ -	\$ 70,135	\$ 684,893
Accrued and Other Current Liabilities	1,044,404	470,477	-	-	-	1,514,881
Due to Other Funds	-	2,677,506	-	-	-	2,677,506
Deposits from Others	90,946	20	-	-	-	90,966
Total Liabilities	1,632,936	3,265,175	-	-	70,135	4,968,246
DEFERRED INFLOWS OF RESOURCES						
Taxes Levied for Subsequent Period	10,539,448	4,592,698	5,068,169	4,355,046	-	24,555,361
Unavailable Delinquent Taxes	240,645	-	-	-	-	240,645
Total Deferred Inflows of Resources	10,780,093	4,592,698	5,068,169	4,355,046	-	24,796,006
FUND BALANCES						
Nonspendable	2,008,369	-	-	-	-	2,008,369
Restricted	570,955	-	716,820	-	844,650	2,132,425
Committed	849,771	-	-	2,201,713	806,794	3,858,278
Assigned	1,127,383	-	-	-	-	1,127,383
Unassigned	14,498,620	-	-	-	-	14,498,620
Total Fund Balances	19,055,098	-	716,820	2,201,713	1,651,444	23,625,075
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 31,468,127	\$ 7,857,873	\$ 5,784,989	\$ 6,556,759	\$ 1,721,579	\$ 53,389,327

See Accompanying Notes

DUNN COUNTY, WISCONSIN
Reconciliation of the Balance Sheet
Governmental Funds to the Statement of Net Position
As of December 31, 2024

Total Fund Balances - Governmental Funds	\$	23,625,075
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Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the fund statements. Amounts reported for governmental activities in the statement of net position include the following:

Capital Assets, Governmental	\$ 169,978,877	
Accumulated Depreciation, Governmental	<u>(79,227,511)</u>	90,751,366

Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds, due to availability

Delinquent Property Taxes Receivable		240,645
--------------------------------------	--	---------

Some liabilities, including bonds and notes payable, are not due and payable in the current period and therefore are not reported in the funds.

Bonds and Notes Payable	(26,685,000)	
Lease Liability	(331,053)	
Unamortized Bond Premium	(652,329)	
Compensated Absences	(3,445,159)	
Accrued Interest	<u>(138,129)</u>	(31,251,670)

The County's proportionate share of the Wisconsin Retirement System pension plan is not an available financial resource; therefore, it is not reported in the fund financial statements.

Net Pension Liability	(1,614,290)	
Deferred Outflows of Resources Related to Pension	14,520,474	
Deferred Inflows of Resources Related to Pension	<u>(8,625,043)</u>	4,281,141

The County's proportionate share of the Wisconsin Other Post-Employment Benefits is not an available financial resource; therefore, it is not reported in the fund financial statements.

Other Post-Employment Benefits Liability	(1,180,901)	
Deferred Outflows of Resources Related to Other Post-Employment Benefits	431,041	
Deferred Inflows of Resources Related to Other Post-Employment Benefits	<u>(690,712)</u>	(1,440,572)

Internal service funds are used by management to allocate the costs of various internal activities to all funds and departments of the County. These activities include employee insurance and wellness benefits. The assets and liabilities of the internal service funds are included in the governmental activities in the statement of net position as follows. The remaining net position of the internal service funds are allocated to business-type activities, due to the highway department's participation in various services allocated to the internal service funds.

		<u>2,763,193</u>
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Total Net Position - Governmental Activities	\$	<u>88,969,178</u>
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DUNN COUNTY, WISCONSIN
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2024

	General Fund	Human Services Fund	Debt Service Fund	County Road and Bridges Fund	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES						
Taxes	\$ 17,003,489	\$ 3,839,761	\$ 5,078,814	\$ 4,789,163	\$ -	\$ 30,711,227
Intergovernmental	11,664,492	8,794,038	-	3,368,532	-	23,827,062
Licenses and Permits	183,409	-	-	-	-	183,409
Fines and Forfeitures	272,674	-	-	-	83,270	355,944
Public Charges for Services	1,538,635	3,886,632	-	-	42,728	5,467,995
Intergovernmental Charges for Services	383,688	-	-	-	-	383,688
Miscellaneous	1,774,981	79,398	-	-	4,889	1,859,268
Total Revenues	32,821,368	16,599,829	5,078,814	8,157,695	148,496	62,806,202
EXPENDITURES						
Current:						
General Government	10,095,802	-	-	-	23,821	10,119,623
Public Safety	12,319,121	-	-	-	-	12,319,121
Public Works	2,100,094	-	-	11,903,556	-	14,003,650
Health and Human Services	2,624,462	15,341,372	-	-	-	17,965,834
Culture and Recreation	1,142,062	-	-	-	-	1,142,062
Conservation and Development	2,904,448	-	-	-	42,429	2,946,877
Debt Service:						
Principal Retirement	127,294	-	4,480,000	-	-	4,607,294
Interest and Fiscal Charges	9,888	-	593,416	18,547	-	621,851
Capital Outlay	576,358	-	-	-	-	576,358
Total Expenditures	31,899,529	15,341,372	5,073,416	11,922,103	66,250	64,302,670
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	921,839	1,258,457	5,398	(3,764,408)	82,246	(1,496,468)
OTHER FINANCING SOURCES (USE)						
Proceeds of Long-Term Debt	-	-	-	3,000,000	-	3,000,000
Debt Premium	-	-	-	161,498	-	161,498
Lease Initiation	458,347	-	-	-	-	458,347
Transfers In	1,770,630	-	-	2,804,623	78,287	4,653,540
Transfers Out	(6,165,533)	(1,258,457)	-	-	(331,980)	(7,755,970)
Total Other Financing Sources (Use)	(3,936,556)	(1,258,457)	-	5,966,121	(253,693)	517,415
NET CHANGE IN FUND BALANCES	(3,014,717)	-	5,398	2,201,713	(171,447)	(979,053)
FUND BALANCES - BEGINNING OF YEAR - AS PREVIOUSLY REPORTED	22,032,004	-	711,422	-	1,801,138	24,544,564
CHANGE IN FINANCIAL REPORTING ENTITY	37,811	-	-	-	21,753	59,564
FUND BALANCES - BEGINNING OF YEAR - AS RESTATED	22,069,815	-	711,422	-	1,822,891	24,604,128
FUND BALANCES - ENDING	\$ 19,055,098	\$ -	\$ 716,820	\$ 2,201,713	\$ 1,651,444	\$ 23,625,075

See Accompanying Notes

DUNN COUNTY, WISCONSIN

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances Governmental Funds to the Statement of Activities For the Year Ended December 31, 2024

Net Changes in Fund Balances - Total Governmental Funds	\$ (979,053)
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.	
Capital Outlay Reports in Governmental Funds	\$ 982,216
Depreciation Expense Reported in Governmental Activities	(4,461,146)
Net Book Value of Disposals	<u>(710,173)</u>
Amount by which capital outlays are less than depreciation and disposals in the current period.	(4,189,103)
Debt issued provides current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of new position. Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	
Lease Initiation	(458,347)
Lease Principal Paid	127,294
Debt Issued	(3,000,000)
Principal Repaid	<u>4,480,000</u>
Amount by which debt issued is less than principal repaid in the current year.	1,148,947
Debt premium, discount and amortization are allocated over the period the debt is outstanding and is reported as amortization revenue/expense in the statement of activities. The activity for the year is as follows:	
Premium on New Debt Issued	(161,498)
Amortization	<u>72,070</u>
Amount by which debt premium issued are more than amortization in the current period.	(89,428)
Amounts related to the pension plan that affect the statement of activities but do not affect the fund financial statements.	540,476
Amounts related to the other post-employment benefit liability that affect the statement of activities but do not affect the fund financial statements.	(63,806)
Interest payments on outstanding debt are reported in the governmental funds as an expenditure when paid, in the statement of activities interest is reported as it accrues.	9,785
Vested employee benefits are reported in the government funds when amounts are paid. The statement of activities reports the value of benefits earned during the year. This year the accrual of these benefits was more than the amounts paid or used by employees.	(672,382)
Internal service funds are used by the County to charge the costs of reproduction, motor pool, technology services and the County's insurance to individual funds. The net revenue of the internal service funds and is reported with the governmental activities.	<u>(333,904)</u>
Change in Net Position - Governmental Activities	<u>\$ (4,628,468)</u>

DUNN COUNTY, WISCONSIN

Statement of Net Position
Proprietary Funds
As of December 31, 2024

	Major Funds		Nonmajor	Total Enterprise	Internal
	The Neighbors of Dunn County	Highway Department	Transit Commission	Funds	Service Funds
ASSETS					
Current Assets:					
Cash and Investments	\$ 1,733	\$ 1,769,104	\$ 71,890	\$ 1,842,727	\$ 6,607,043
Accounts Receivable, Net	1,560,117	154,665	321,049	2,035,831	384,389
Due from Other Governments	-	531,675	-	531,675	-
Prepaid Items	110,709	8,366	3,426	122,501	-
Inventories	-	2,222,365	-	2,222,365	-
Total Current Assets	1,672,559	4,686,175	396,365	6,755,099	6,991,432
Noncurrent Assets:					
Restricted Cash	19,381	-	-	19,381	-
Land	20,200	130,393	-	150,593	-
Land Improvements	658,998	1,172,935	54,387	1,886,320	-
Buildings	20,292,834	3,549,516	1,278,047	25,120,397	-
Machinery and Equipment	1,554,129	17,274,565	432,573	19,261,267	-
Accumulated Depreciation	(8,534,353)	(13,177,719)	(777,952)	(22,490,024)	-
Construction Work in Progress	-	1,066,627	-	1,066,627	-
Total Noncurrent Assets	14,011,189	10,016,317	987,055	25,014,561	-
TOTAL ASSETS	15,683,748	14,702,492	1,383,420	31,769,660	6,991,432
DEFERRED OUTFLOWS OF RESOURCES					
Deferred Outflows of Resources Related to Pension	2,816,927	2,200,926	179,682	5,197,535	-
Deferred Outflows of Resources Related to Other Post-Employment Benefits	145,063	99,904	11,424	256,391	-
Total Deferred Outflows of Resources	2,961,990	2,300,830	191,106	5,453,926	-
CURRENT LIABILITIES					
Accounts and Claims Payable	374,217	1,198,876	39,728	1,612,821	1,895,251
Accrued and Other Current Liabilities	591,701	267,913	30,665	890,279	192,871
Patient Trust Fund Payable	19,381	-	-	19,381	-
Unearned Revenue	3,542	33,049	-	36,591	-
Compensated Absences	205,466	-	6,135	211,601	-
Total Current Liabilities	1,194,307	1,499,838	76,528	2,770,673	2,088,122
NONCURRENT LIABILITIES					
Compensated Absences	616,398	683,220	16,306	1,315,924	-
Advances from Other Fund	1,573,018	-	25,400	1,598,418	-
Net Pension Liability - Wisconsin Retirement System	313,166	244,685	19,976	577,827	-
Other Post-Employment Benefits Liability	397,423	273,701	31,299	702,423	-
Total Noncurrent Liabilities	2,900,005	1,201,606	92,981	4,194,592	-
TOTAL LIABILITIES	4,094,312	2,701,444	169,509	6,965,265	2,088,122
DEFERRED INFLOWS OF RESOURCES					
Deferred Inflows of Resources Related to Pension	1,673,232	1,307,332	106,730	3,087,294	-
Deferred Inflows of Resources Related to Other Post-Employment Benefits	232,454	160,089	18,307	410,850	-
Total Deferred Inflows of Resources	1,905,686	1,467,421	125,037	3,498,144	-
NET POSITION					
Net Investment in Capital Assets	13,991,808	10,016,317	987,055	24,995,180	-
Restricted for Pension	830,529	648,909	52,976	1,532,414	-
Unrestricted (Deficit)	(2,176,597)	2,169,231	239,949	232,583	4,903,310
TOTAL NET POSITION	\$ 12,645,740	\$ 12,834,457	\$ 1,279,980	\$ 26,760,177	\$ 4,903,310

DUNN COUNTY, WISCONSIN

Reconciliation of the Net Position of the Enterprise Funds to the Business-Type Activities
As of December 31, 2024

Total Fund Balances as shown on previous page	\$ 26,760,177
Some amounts reported for business-type activities in the statement of net position are different because certain internal service assets and liabilities are included with business-type activities.	<u>2,140,117</u>
Net Position of Business-Type Activities as Reported on the Statement of Net Position (see page 4)	<u><u>\$ 28,900,294</u></u>

DUNN COUNTY, WISCONSIN

Statement of Revenues, Expenses and Changes in Net Position

Proprietary Funds

For the Year Ended December 31, 2024

	Major Funds		Nonmajor		Internal
	The Neighbors of Dunn County	Highway Department	Transit Commission	Total Enterprise Funds	Service Funds
OPERATING REVENUES					
Charges for Services	\$ 14,434,873	\$ 15,358,524	\$ 270,449	\$ 30,063,846	\$ 9,653,853
Other Operating Revenues	2,295,172	-	-	2,295,172	-
Total Operating Revenues	<u>16,730,045</u>	<u>15,358,524</u>	<u>270,449</u>	<u>32,359,018</u>	<u>9,653,853</u>
OPERATING EXPENSES					
Operation and Maintenance	15,898,676	13,778,649	622,363	30,299,688	902,685
Depreciation	710,750	1,136,068	241,715	2,088,533	-
Benefit Payments	-	-	-	-	9,431,541
Total Operating Expenses	<u>16,609,426</u>	<u>14,914,717</u>	<u>864,078</u>	<u>32,388,221</u>	<u>10,334,226</u>
OPERATING INCOME (LOSS)	<u>120,619</u>	<u>443,807</u>	<u>(593,629)</u>	<u>(29,203)</u>	<u>(680,373)</u>
NONOPERATING REVENUES (EXPENSE)					
Grant Funding and Contributions	112,374	-	-	112,374	-
Intergovernmental Grants	1,651	1,715,555	335,172	2,052,378	-
Rental Income	9,912	-	-	9,912	-
Interest Income	1,599	-	-	1,599	112,996
Miscellaneous	-	42,922	141	43,063	-
Gain (Loss) on Sale of Assets	4,593	(1,573,790)	(24,304)	(1,593,501)	-
Total Nonoperating Revenues (Expense)	<u>130,129</u>	<u>184,687</u>	<u>311,009</u>	<u>625,825</u>	<u>112,996</u>
INCOME (LOSS) BEFORE TRANSFERS	<u>250,748</u>	<u>628,494</u>	<u>(282,620)</u>	<u>879,242</u>	<u>(567,377)</u>
TRANSFERS IN	<u>87,827</u>	<u>3,016,168</u>	<u>-</u>	<u>3,103,995</u>	<u>598,435</u>
TRANSFERS OUT	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(600,000)</u>
CHANGE IN NET POSITION	<u>338,575</u>	<u>3,644,662</u>	<u>(282,620)</u>	<u>3,700,617</u>	<u>(568,942)</u>
NET POSITION - BEGINNING OF YEAR - AS PREVIOUSLY REPORTED	<u>12,307,165</u>	<u>5,145,130</u>	<u>1,562,600</u>	<u>19,014,895</u>	<u>5,531,816</u>
CHANGE IN FINANCIAL REPORTING ENTITY	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(59,564)</u>
CORRECTION OF ERROR	<u>-</u>	<u>4,044,665</u>	<u>-</u>	<u>4,044,665</u>	<u>-</u>
NET POSITION - BEGINNING OF YEAR - AS RESTATED	<u>12,307,165</u>	<u>9,189,795</u>	<u>1,562,600</u>	<u>23,059,560</u>	<u>5,472,252</u>
NET POSITION - END OF YEAR	<u>\$ 12,645,740</u>	<u>\$ 12,834,457</u>	<u>\$ 1,279,980</u>	<u>\$ 26,760,177</u>	<u>\$ 4,903,310</u>

DUNN COUNTY, WISCONSIN

Reconciliation of the Change in Net Position of the Enterprise Funds to the Business-Type Activities
For the Year Ended December 31, 2024

Change in Net Position as shown on previous page	\$ 3,700,617
Some amounts reported for business-type activities in the statement of activities are difference because the net revenue (expense) of certain internal service funds is reported with business-type activities.	<u>(235,038)</u>
Change in Net Position of Business-Type Activities as Reported on the Statement of Activities (see pages 5-6)	<u><u>\$ 3,465,579</u></u>

DUNN COUNTY, WISCONSIN
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2024

	Major Funds		Nonmajor	Total	Internal
	The Neighbors	Highway	Transit	Enterprise	Service
	of Dunn County	Department	Commission	Funds	Funds
CASH FLOWS FROM OPERATING ACTIVITIES					
Cash Receipts from Customers	\$ 17,117,732	\$ 14,990,931	\$ 270,449	\$ 32,379,112	\$ 9,109,886
Payments to Employees	(7,991,465)	(5,675,715)	(447,914)	(14,115,094)	-
Payments to Suppliers	(7,827,805)	(7,402,159)	(141,867)	(15,371,831)	(73,254)
Cash Paid for Insurance Claims	-	-	-	-	(8,643,749)
Cash Paid to Third Party Administrator	-	-	-	-	(800,937)
Net Cash Flows From Operating Activities	1,298,462	1,913,057	(319,332)	2,892,187	(408,054)
CASH FLOWS FROM NON-CAPITAL					
FINANCING ACTIVITIES					
State Transportation Aids	-	1,671,635	51,342	1,722,977	-
Intergovernmental Grants	114,025	-	-	114,025	-
Interfund Advance Received from (Paid to) Other Funds	(1,342,043)	1,047,850	-	(294,193)	-
Transfer from (to) Other Funds	-	-	-	-	(1,565)
Miscellaneous Revenue	-	42,922	141	43,063	-
Net Cash Flows From Non-capital Financing Activities	(1,228,018)	2,762,407	51,483	1,585,872	(1,565)
CASH FLOWS FROM CAPITAL AND RELATED					
FINANCING ACTIVITIES					
Purchases of Capital Assets	(195,557)	(2,402,693)	-	(2,598,250)	-
Cost of Removal on Disposal of Assets	-	(921,559)	-	(921,559)	-
Interfund Advance Received from (Paid to) Other Funds	87,827	-	(25,400)	62,427	-
Proceeds Received from Sale of Assets	6,447	-	12,351	18,798	-
Net Cash Flows From Capital and Related Financing Activities	(101,283)	(3,324,252)	(13,049)	(3,438,584)	-
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest Received on Investments	1,599	-	-	1,599	112,996
Rental Income	9,912	-	-	9,912	-
Net Cash Flows From Investing Activities	11,511	-	-	11,511	112,996
CHANGE IN CASH AND INVESTMENTS	(19,328)	1,351,212	(280,898)	1,050,986	(296,623)
CASH AND INVESTMENTS - BEGINNING	40,442	417,892	352,788	811,122	6,903,666
CASH AND INVESTMENTS - ENDING	\$ 21,114	\$ 1,769,104	\$ 71,890	\$ 1,862,108	\$ 6,607,043
RECONCILIATION OF CASH ACCOUNTS					
Cash and Investments	\$ 1,733	\$ 1,769,104	\$ 71,890	\$ 1,842,727	\$ 6,607,043
Restricted Cash and Investments	19,381	-	-	19,381	-
Total Reconciliation of Cash Accounts	\$ 21,114	\$ 1,769,104	\$ 71,890	\$ 1,862,108	\$ 6,607,043

DUNN COUNTY, WISCONSIN
Statement of Cash Flows (Continued)
Proprietary Funds
For the Year Ended December 31, 2024

	Enterprise Funds				
	Major Funds		Nonmajor Transit Commission	Total Enterprise Funds	Internal Service Funds
	The Neighbors of Dunn County	Highway Department			
RECONCILIATION OF OPERATING INCOME (LOSS)					
TO NET CASH FLOWS FROM OPERATING ACTIVITIES					
Operating Income (Loss)	\$ 120,619	\$ 443,807	\$ (593,629)	\$ (29,203)	\$ (680,373)
Adjustments to Reconcile Operating Income (Loss)					
to Net Cash Flows from Operating Activities:					
Depreciation	710,750	1,136,068	241,715	2,088,533	-
Changes in Assets and Liabilities:					
Customer Accounts Receivable	387,687	(90,930)	-	296,757	(380,869)
Prepaid Items	(61,178)	(8,366)	(3,426)	(72,970)	-
Inventory	-	(275,071)	-	(275,071)	-
Unearned Revenue	-	(276,663)	-	(276,663)	-
Net Pension Liability	(785,292)	(613,566)	(50,091)	(1,448,949)	-
Deferred Outflows Related to Pension	1,304,206	1,019,004	83,191	2,406,401	-
Deferred Outflows Related to OPEB	(5,307)	(490,327)	(40,030)	(535,664)	-
Accounts Payable	(199,034)	1,071,646	30,483	903,095	815,070
Accrued Liabilities	303,046	54,647	7,544	365,237	(102,559)
Due to Other Fund	-	-	-	-	(59,323)
Patient Trust Payable	1,724	-	-	1,724	-
Vested Benefits	122,022	-	-	122,022	-
Compensated Absences	-	(71,980)	3,219	(68,761)	-
Net OPEB Liability	70,975	48,880	5,590	125,445	-
Deferred Inflows Related to Pension	(627,561)	(3,656)	(418)	(631,635)	-
Deferred Inflows Related to OPEB	(44,195)	(30,436)	(3,480)	(78,111)	-
Net Cash Flows From					
Operating Activities	<u>\$ 1,298,462</u>	<u>\$ 1,913,057</u>	<u>\$ (319,332)</u>	<u>\$ 2,892,187</u>	<u>\$ (408,054)</u>

DUNN COUNTY, WISCONSIN

Statement of Net Position

Fiduciary Fund

As of December 31, 2024

	Custodial Funds
ASSETS	
Cash and Investments	<u>\$ 4,857,077</u>
LIABILITIES	
Other Liabilities	<u>3,687,879</u>
RESTRICTED NET POSITION	
Clerk of Courts	1,097,022
Sheriff Fund	48,695
District Attorney Fund	23,481
Total Restricted Net Position	<u><u>\$ 1,169,198</u></u>

See Accompanying Notes

DUNN COUNTY, WISCONSIN
Statement of Changes in Net Position
Fiduciary Fund
For the Year Ended December 31, 2024

	Custodial Funds
ADDITIONS	
Collections from Individuals	\$ 691,131
Property Tax Collections for Other Governments	54,794,266
Licenses and Fees Collected	8,564,226
Total Additions	<u>64,049,623</u>
DEDUCTIONS	
Taxes Remitted to Other Taxing Entities	54,794,266
Distributions to Participants	680,310
Payments to Other Governments	8,095,981
Total Deductions	<u>63,570,557</u>
CHANGE IN NET POSITION	479,066
NET POSITION - BEGINNING	<u>690,132</u>
NET POSITION - ENDING	<u><u>\$ 1,169,198</u></u>

See Accompanying Notes

DUNN COUNTY, WISCONSIN

Notes to Financial Statements

December 31, 2024

Note 1 - Summary of Significant Accounting Policies

Introduction

This summary of significant accounting policies of Dunn County, Wisconsin (County) is presented to assist in understanding the County's financial statements. The financial statements and notes are representations of County's management who is responsible for the integrity and objectivity of the financial statements. These accounting policies conform with accounting principles generally accepted in the United States of America and have been consistently applied in the preparation of the financial statements. The Governmental Accounting Standards Board (GASB) is the accepted standards setting body for establishing governmental accounting and financial reporting principles.

Reporting Entity

Dunn County, Wisconsin ("the County") is a municipal corporation organized and existing under the laws of the state of Wisconsin. An elected board of supervisors governs Dunn County. The financial reporting entity consists of the primary government, which includes (a) all the organizations that make up the County's legal entity, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading or incomplete. All funds, organizations, agencies, departments, and offices that are not legally separate are, for financial reporting purposes, part of the primary government. These financial statements present Dunn County as the primary government. All significant activities and organizations with which the County exercises oversight responsibility have been considered for inclusion in the basic financial statements. The County is not included in any other governmental entity. The County has not identified any component units that are required to be included in the financial statements.

The Dunn County Housing Authority is a legally separate organization. The board of the housing authority is appointed by the County board chairperson. Wisconsin statutes provide for circumstances whereby the County can impose its will on the housing authority and create a potential financial benefit to or burden on the County. The activity of the housing authority is considered insignificant to the County as a whole and therefore has been excluded from these financial statements.

Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the County. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. The County does not allocate indirect expenses to functions in the statement of activities.

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary fund. Governmental funds include general, special revenue, capital projects and debt service funds. Proprietary funds include enterprise and internal service funds. Major individual governmental funds and the major individual enterprise funds are reported as separate columns in the fund financial statements.

The County reports the following major governmental funds:

General Fund

This is the County's main operating fund. It accounts for all financial resources of the general government, except those accounted for in another fund.

DUNN COUNTY, WISCONSIN

Notes to Financial Statements

December 31, 2024

Note 1 - Summary of Significant Accounting Policies (Continued)

Special Revenue Fund – Human Services Fund

This fund accounts for the resources accumulated and payments made for the human services department. The significant revenues for the fund are property taxes and state and federal grants.

Debt Service Fund

This fund accounts for the resources accumulated and payments made for long-term debt.

Capital Projects Fund – County Road and Bridges Fund

This fund accounts for the resources accumulated and payments made for County owned roads and bridges.

The County reports the following major proprietary funds:

The Neighbors of Dunn County

This fund accounts for the operation of a health care center supported by patient charges and property taxes.

Highway Department

This fund accounts for the highway department which maintains state, county and local roads and bridges and is financed on a cost reimbursement basis and property taxes.

In addition, the government reports the following fund types:

Internal Service Fund

This fund accounts self-funded health insurance and workers' compensation services provided to other departments or agencies of the County, or to other governments, on a cost reimbursement basis.

Custodial Funds

The County accounts for assets held for individuals by various departments and funds held for other governmental agencies in custodial funds.

Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources (current assets, deferred outflows of resources, current liabilities, and deferred inflows of resources) or economic resources (all assets, deferred outflows of resources, liabilities, and deferred inflows of resources). The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

DUNN COUNTY, WISCONSIN

Notes to Financial Statements

December 31, 2024

Note 1 - Summary of Significant Accounting Policies (Continued)

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, licenses, and interest associated with the current calendar year are all considered to be susceptible to accrual and so have been recognized as revenues in the current calendar year. All other revenue items are considered to be measurable and available only when cash is received by the County.

The County's share of property taxes is recorded in the year levied as receivables and deferred inflows of resources. They are recognized as revenues in the succeeding year when services financed by the levy are being provided.

Revenues susceptible to accrual include intergovernmental grants, intergovernmental charges for services, public charges for services and interest. Other revenues such as licenses and permits, fines and forfeits and miscellaneous revenues are recognized when received in cash or when measurable and available.

As a general rule the effect of inter-fund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the County's highway department and the County roads and bridges special revenue fund. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as program revenues include (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions. Internally dedicated resources are reported as general revenue rather than as program revenues. Likewise, taxes and other items not properly included among program revenues are reported instead as general revenues.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the County's enterprise funds are charges to customers for services. Operating expenses for enterprise funds include the cost of services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then unrestricted resources as they are needed.

DUNN COUNTY, WISCONSIN
Notes to Financial Statements
December 31, 2024

Note 1 - Summary of Significant Accounting Policies (Continued)

Assets, Liabilities, Deferred Outflows/Inflows of Resources and Net Position or Fund Balance

Cash and Investments

Cash and investments are combined in the financial statements. Cash deposits consist of demand and time deposits with financial institutions and are carried at cost. Investments are stated at fair value except for the Wisconsin Local Government Investment Pool which is stated at amortized cost. Fair value is the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date. For purposes of the statement of cash flows, all cash deposits and highly liquid investments (including restricted assets) with a maturity of three months or less from date of acquisition are considered to be cash equivalents.

Restricted Assets

Mandatory segregations of assets are presented as restricted assets. Restricted cash consists of funds held in a custodial account for The Neighbors residents. Such balances are maintained in separate bank accounts. Restricted cash on December 31, 2024, totaled \$19,381.

Property Tax Apportionments

Property taxes are apportioned annually in November to local taxing units within the County for financing state charges and the subsequent years operations of the County. Since the November apportionment is not due from the local taxing districts until February of the subsequent year, the County's apportionment is recorded as deferred inflows of resources at year-end. Property tax payments from the owners are due in two installments by January 31 and July 31. During the month of February, each local taxing district settles with the County for both collected and unpaid property taxes. At the February settlement, the County becomes responsible for the collection of unpaid property taxes, including unpaid property taxes returned by local taxing districts for financing their individual operations. Property taxes subsequently not paid by property owners by September 1 of the same year are considered delinquent. The delinquent taxes are then acquired by the County's general fund in accordance with state statutes in order to provide the County with a statutory lien.

Property taxes recorded on December 31, 2024 for collection in 2025 are \$24,555,361. The County apportionment is for financing 2025 operations and will be transferred in 2025 from deferred inflows of resources to current revenues of the County's governmental funds.

Fair Value Measurements

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. A three-tier hierarchy prioritizes the inputs used in measuring fair value. These tiers include Level 1, defined as quoted market prices in active markets for identical assets or liabilities; Level 2, defined as inputs other than quoted market prices in active markets that are either directly or indirectly observable; and Level 3, defined as unobservable inputs therefore, requiring an entity to develop its own assumptions. The asset's or liability's fair value measurement within the hierarchy is based on techniques that maximize the use of relevant observable inputs and minimizes the use of unobservable inputs.

Accounts and Loans Receivable

Accounts and loans receivable in the governmental and proprietary funds are recorded at gross. An allowance for doubtful accounts of \$99,587 is recorded in The Neighbors of Dunn County fund to account for amounts that may not be collected in the future.

DUNN COUNTY, WISCONSIN
Notes to Financial Statements
December 31, 2024

Note 1 - Summary of Significant Accounting Policies (Continued)

Interfund Receivables and Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as “due from other funds” and “due to other funds” in the fund financial statements.

The amount reported on the statement of net position for internal balances represents the residual balance outstanding between the governmental activities and business-type activities.

Inventories and Prepaid Items

Inventories are stated at the lower of cost, determined on the first-in, first-out (FIFO) method. Prepaid items represent payments made by the County for which benefits extend beyond December 31, 2024.

Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of \$5,000 or higher and an estimated useful life in excess of 1 year. Infrastructure capital assets have a \$25,000 capitalization threshold. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Capital assets of the County are depreciated using the straight-line method over the following estimated useful lives:

	Governmental Activities	Business-Type Activities
	Years	
Assets		
Land Improvements	12 - 30	20 - 35
Buildings	4 - 50	20 - 35
Machinery and Equipment	4 - 20	8 - 20
Roads	25	N/A
Bridges	50	N/A

Subscription-Based Information Technology Agreements

The County follows GASB Statement No. 96, which requires recognition in the financial statements of certain subscription-based information technology agreements (SBITAs). A SBITA is any contract conveying control of the right to use another party’s information technology software. This statement requires the County to report a right-to-use subscription asset and corresponding subscription liability for any SBITAs. There were no material SBITAs that were required to be recorded for the year ended December 31, 2024.

DUNN COUNTY, WISCONSIN

Notes to Financial Statements

December 31, 2024

Note 1 - Summary of Significant Accounting Policies (Continued)

Leases

The County follows GASB Statement No. 87 which requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. This statement establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. A lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources.

Compensated Absences

The County adopted GASB Statement No. 101 for the year ended December 31, 2024, which requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means.

Under terms of employment, employees are granted sick leave and vacation in varying amounts. Only benefits considered to be vested are disclosed in these statements. All vested vacation and sick leave pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements, and are payable with expendable available resources. Payments for vacation and sick leave will be made at rates in effect when the benefits are used. Accumulated vacation and sick leave liabilities at December 31, 2024 are determined on the basis of current salary rates.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position reports a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense) until then. The governmental activities, business-type activities, and the proprietary funds report their proportionate share of the collective deferred outflows of resources related to pension and OPEB plans.

In addition to liabilities, the statement of net position and/or balance sheet report a separate section of deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position or fund balance that applies to a future period and so will not be recognized as an inflow of resources (revenues) until that time. The governmental activities, business-type activities, and the proprietary funds report their proportionate share of the collective deferred inflows of resources related to pension and OPEB plans. Property taxes levied for a subsequent year are deferred and recognized as an inflow of resources in the following year as the amounts become available.

Long-term Obligations

In the government-wide financial statements and proprietary fund types in the fund statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bonds payable are reported net of applicable bond premium or discount. In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

DUNN COUNTY, WISCONSIN

Notes to Financial Statements

December 31, 2024

Note 1 - Summary of Significant Accounting Policies (Continued)

Pensions

The fiduciary net position of the Wisconsin Retirement System (WRS) has been determined using the flow of economic resources measurement focus and accrual basis of accounting. This includes for purposes of measuring the following:

- Net Pension Liability (Asset)
- Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions
- Pension Expense

Information about the fiduciary net position of the WRS and additions to/deductions from WRS' fiduciary net position have been determined on the same basis as they are reported by WRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Other Post-Employment Benefits (OPEB)

The fiduciary net position of Local Retiree Life Insurance Fund (LRLIF) has been determined using the flow of economic resources measurement focus and the accrual basis of accounting. This includes for purposes of measuring the following:

- Net OPEB Liability
- Deferred Outflows of Resources and Deferred Inflows of Resources Related to Other Post-Employment Benefits
- OPEB Expense (Revenue)

Information about the fiduciary net position of the LRLIF and additions to/deductions from LRLIF's fiduciary net position have been determined on the same basis as they are reported by LRLIF. For this purpose, benefit payments (including refunds or member contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Fund Equity

Governmental Fund Financial Statements

Fund balance of governmental funds is reported in various categories based on the nature of any limitation requiring the use of resources for specific purposes. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

Non-spendable fund balance - Amounts that are not in spendable form (such as inventory, prepaid items, or long-term receivables) or are legally or contractually required to remain intact.

Restricted fund balance - Amounts that are constrained for specific purposes by external parties (such as grantor or bondholders), through constitutional provisions, or by enabling legislation.

Committed fund balance - Amounts that are constrained for specific purposes by action of the County Board. These constraints can only be removed by the County Board using the same action that was used to create them.

Assigned fund balance - Amounts that are constrained for specific purposes by action of County Management.

DUNN COUNTY, WISCONSIN

Notes to Financial Statements

December 31, 2024

Note 1 - Summary of Significant Accounting Policies (Continued)

Fund Equity (Continued)

Unassigned fund balance - Amounts that are available for any purpose. Positive unassigned amounts are only reported in the General Fund.

The County has not adopted a fund balance spend-down policy regarding the order in which fund balance will be utilized. When a policy does not specify the spend-down policy, GASB Statement No. 54 indicates that restricted funds would be spent first, followed by committed funds, and then assigned funds. Unassigned funds would be spent last.

Government-wide and Proprietary Fund Statements

Equity is classified as net position and displayed in three components:

Net investment in capital assets - Amount of capital assets, net of accumulated depreciation, and capital related deferred outflows of resources less outstanding balances of any bonds, mortgages, notes, lease obligations or other borrowings that are attributable to the acquisition, construction, or improvement of capital assets.

Restricted net position - Amount of net position that is subject to restrictions that are imposed by 1) external groups, such as creditors, grantors, contributors or laws or regulations of other governments or 2) law through constitutional provisions or enabling legislation.

Unrestricted net position - Net position that is neither classified as restricted nor as net investment in capital assets.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results may differ from these estimates, and such differences may be material.

Note 2 - Cash and Investments

The County is required to invest its funds in accordance with Wisconsin Statutes. Allowable investments are as follows:

- Time deposits in any credit union, bank, savings bank or trust company maturing in three year or less.
- Bonds or securities of any county, city, drainage district, technical college district, village, town, or school district of the state. Also, bonds issued by a local exposition district, local professional baseball park district, or the University of Wisconsin Hospitals and Clinics Authority.
- Bonds or securities issued or guaranteed by the federal government.
- The Wisconsin Local Government Investment Pool.
- Any security maturing in seven year or less and having the highest or second highest rating category of a nationally recognized rating.
- Securities of an open-end management investment company or investment trust subject to various conditions and investment options.
- Repurchase agreements with public depositories, with certain conditions.

DUNN COUNTY, WISCONSIN

Notes to Financial Statements

December 31, 2024

Note 2 - Cash and Investments (Continued)

The carrying amount of the County's cash and investments totaled \$29,895,323 on December 31, 2024 as summarized below:

Deposits with Financial Institutions	\$ 13,051,037
Investments	<u>16,844,286</u>
Total	<u>\$ 29,895,323</u>

Reconciliation to the basic financial statements:

Government-Wide Statement of Net Position	
Cash and Investments	\$ 25,018,865
Restricted Cash and Investments	19,381
Fiduciary Fund Statement of Net Position	
Custodial Funds	<u>4,857,077</u>
Total	<u>\$ 29,895,323</u>

Deposits and investments of the County are subject to various risks. Presented below is a discussion of the specific risks and the County's policy related to the risk.

Custodial Credit Risk

Custodial credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for *investments* is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. Wisconsin statutes require repurchase agreements to be fully collateralized by bonds or securities issued or guaranteed by the federal government or its instrumentalities. All trades of marketable securities are executed by delivery versus payment through an independent third-party custodian and evidenced by safekeeping receipts in Dunn County's name.

Deposits with financial institutions within the State of Wisconsin are insured by the Federal Deposit Insurance Corporation (FDIC) in the amount of \$250,000 for the combined amount of all time and savings deposits and \$250,000 for interest-bearing and noninterest-bearing demand deposits per official custodian per depository institution. Deposits with financial institutions located outside the State of Wisconsin are insured by the FDIC in the amount of \$250,000 for all deposit accounts per official custodian per depository institution.

The following represents a summary of deposits as of December 31, 2024:

Fully Insured Deposits	\$ 900,944
Collateralized	9,205,991
Uninsured and Uncollateralized	<u>903,192</u>
Total	<u>\$ 11,010,127</u>

DUNN COUNTY, WISCONSIN
Notes to Financial Statements
December 31, 2024

Note 2 - Cash and Investments (Continued)

Fair Value Measurements

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant observable inputs; Level 3 inputs are significant unobservable inputs. The County has the following fair value measurements as of December 31, 2024:

	Fair Value Measurements Using:		
	Level 1	Level 2	Level 3
U.S. Treasury Notes	\$ 5,529,700	\$ -	\$ -
Federal Agency Bond	-	48,676	-
Corporate Note	-	1,085,067	-
Asset-Backed Security	-	73,424	-
Total Investments by Fair Value Level	<u>\$ 5,529,700</u>	<u>\$ 1,207,167</u>	<u>\$ -</u>

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Wisconsin statutes limit investments in securities to the top two ratings assigned by nationally recognized statistical rating organizations. The County further reduces credit risk through its investment policy which limits types of investments, prequalifies institutions, and diversifies the investments. Presented below is the actual rating at time of purchase for each investment type.

Investments	Amount	Aaa	Aa2	Aa3	A1	A2	Not Rated
U.S. Treasury Notes	\$ 5,529,700	\$ 5,529,700	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Agency Bond	48,676	48,676	-	-	-	-	-
Corporate Note	1,085,067	-	129,321	452,800	301,529	201,417	-
Asset-Backed Security	73,424	-	-	-	-	-	73,424
Wisconsin Investment Series Cooperative							
Cash Management	1,068,233	-	-	-	-	-	1,068,233
Investment Series	285,795	-	-	-	-	-	285,795
Limited Term Series	663,709	-	-	-	-	-	663,709
Wisconsin Local Government Investment Pool	8,089,682	-	-	-	-	-	8,089,682
	<u>\$ 16,844,286</u>	<u>\$ 5,578,376</u>	<u>\$ 129,321</u>	<u>\$ 452,800</u>	<u>\$ 301,529</u>	<u>\$ 201,417</u>	<u>\$ 10,180,843</u>

As of December 31, 2024, the County is not in violation of diversification limits as imposed by its investment policy.

DUNN COUNTY, WISCONSIN

Notes to Financial Statements

December 31, 2024

Note 2 - Cash and Investments (Continued)

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The County's investment policy limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Information about the sensitivity of the fair values of the County's investments to market interest rate fluctuations is provided by the following table that shows the distribution of the County's investments by maturity:

Investments	Total	Less Than One Year	One to Two Years	Three to Five Years
U.S. Treasury Notes	\$ 5,529,700	\$ 48,147	\$ 3,765,160	\$ 1,716,393
Federal Agency Bond	48,676	48,676	-	-
Corporate Note	1,085,067	529,659	218,835	336,573
Asset-Backed Security	73,424	-	73,424	-
Wisconsin Investment Series Cooperative				
Cash Management	1,068,233	1,068,233	-	-
Investment Series	285,795	285,795	-	-
Limited Term Series	663,709	474,250	189,459	-
Wisconsin Local Government Investment Pool	8,089,682	8,089,682	-	-
	<u>\$ 16,844,286</u>	<u>\$ 10,544,442</u>	<u>\$ 4,246,878</u>	<u>\$ 2,052,966</u>

Investment in Wisconsin Local Government Investment Pool

The County has investments in the Wisconsin local government investment pool of \$8,089,682 at year-end. The Wisconsin local government investment pool (LGIP) is part of the State Investment Fund (SIF), and is managed by the State of Wisconsin Investment Board. The SIF is not registered with the Securities and Exchange Commission but operates under the statutory authority of Wisconsin Chapter 25. LGIP is valued and reported at amortized cost. Participants in the LGIP have the right to withdraw their funds in total on one day's notice.

Wisconsin Investment Series Cooperative

The County has investments in the Wisconsin Investment Cooperative (WISC) of \$2,017,737 at year-end consisting of \$1,068,233 invested in the Cash Management Series, \$285,795 invested in the Investment Series and \$663,709 invested in the Fixed Income Series. The Cash Management Series has no minimum investment period, allows check writing privileges and the average dollar weighted maturity is ninety (90) days or less. The Investment Series requires a 14-day minimum investment period and one business day withdrawal notice and the average dollar weighted maturity is one hundred twenty (120) days or less. The Limited Term Series investments feature a fixed rate of return and a fixed maturity date.

WISC is organized by and operated exclusively for Wisconsin public schools, technical colleges, and municipal entities. WISC is not registered with the Securities and Exchange Commission, but operates under Wisconsin International Cooperative Statute, Section 66.031. WISC is governed by the Wisconsin Investment Series Cooperative Commission in accordance with the terms of the Intergovernmental Cooperative Agreement. WISC invests County funds in accordance with Wisconsin Law. WISC investments are valued at amortized cost, which approximates market value.

DUNN COUNTY, WISCONSIN

Notes to Financial Statements

December 31, 2024

Note 2 – Cash and Investments (Continued)

The County's investments include the following investments that are highly sensitive to interest rate fluctuations (to a greater degree than already indicated in the information provided above):

Highly Sensitive Investments	Fair Value at Year Year
Federal Agency Bond	\$ 48,676

Note 3 - Delinquent Property Taxes - General Fund

Delinquent property taxes of the general fund represent unpaid property taxes on real estate, including state and local government entities therein. Under state statutes, the County annually reimburses the state and local governments for their entities share in property taxes not collected from the property owner. Unless redeemed by the property owner, the County will eventually obtain tax deed ownership of the properties comprising delinquent taxes. In the past, the County has generally been able to recover its investment in delinquent taxes by sale of the tax deed properties.

On December 31, 2024, the County's general fund showed an investment of \$630,629 in delinquent taxes as follows:

Year Acquired	Tax Certificates
Prior to 2019	\$ 12,950
2019	6,297
2020	43,291
2021	107,914
2022	152,631
2023	307,546
	<u>\$ 630,629</u>

Note 4 – Housing Rehabilitation Loans

The County has been awarded federal Community Development Block Grant (CDBG) Program funds for the purpose of financing housing rehabilitation loans. Repayments received on the original loans are to be recorded in a separate housing revolving loan fund and are to be used to finance similar loans eligible under the program. At December 31, 2024, the County had 60 loans outstanding totaling \$754,103.

Note 5 - Interfund Advances, Receivable, Payables, and Transfers

Interfund advances at December 31, 2024 were as follows:

Fund Advance To	Fund Advance From	Amount	Purpose
General Fund	Transit Commission	\$ 25,400	Construction of Transit Facility
General Fund	The Neighbors of Dunn County	1,573,018	To Cover Operating Deficit
		<u>\$ 1,598,418</u>	

No repayment schedule has been established for repayment of the advances.

DUNN COUNTY, WISCONSIN

Notes to Financial Statements

December 31, 2024

Note 5 - Interfund Advances, Receivable, Payables, and Transfers (Continued)

Interfund receivables and payables between individual funds of the County, as reported in the fund financial statements, as of December 31, 2024 are detailed below:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>	<u>Purpose</u>
General Fund	Health and Human Services	<u>\$ 2,677,506</u>	Year End Cash Flow Timing

An additional interfund receivable/payable arises on the government-wide statement of net position which was created by the allocation of the internal fund service fund across both the governmental activities and business-type activities. As of December 31, 2024 the balance of the transaction totaled \$541,699.

Interfund transfers for the year ended December 31, 2024 were as follows:

<u>Fund Transferred To</u>	<u>Fund Transferred From</u>	<u>Amount</u>	<u>Purpose</u>
General Fund	Workers' Compensation	\$ 200,000	Budgeted amounts to cover administrative costs
General Fund	Health Insurance	312,173	Budgeted amounts to cover administrative costs
General Fund	Human Services	1,258,457	To cover operating deficit
The Neighbors of Dunn County	Health Insurance	87,827	Budgeted amounts to cover administrative costs
IT Replacement Fund	General Fund	598,435	Budgeted amounts to cover administrative costs
County Roads and Bridges	General Fund	2,472,643	Budgeted amounts to cover capital projects
Highway Department Fund	General Fund	3,016,168	Budgeted amounts to cover future capital projects
County Roads and Bridges	Capital Projects Fund	331,980	Budgeted amounts to cover future capital projects
Land Modernization Fund	General Fund	78,287	Budgeted amounts to cover administrative costs
		<u>\$ 8,355,970</u>	

DUNN COUNTY, WISCONSIN
Notes to Financial Statements
December 31, 2024

Note 6 - Capital Assets

Capital asset activity for the year ended December 31, 2024 was as follows:

	Beginning Balances	Increases	Decreases	Adjustments*	Ending Balances
Governmental Activities					
Capital Assets not Being Depreciated					
Land	\$ 3,168,759	\$ -	\$ -	\$ -	\$ 3,168,759
Construction in Progress	1,771,591	-	1,771,591	-	-
Total Capital Assets Not Being Depreciated	4,940,350	-	1,771,591	-	3,168,759
Capital Assets Being Depreciated					
Buildings and Improvements	33,178,441	72,000	7,500	-	33,242,941
Machinery and Equipment	11,490,696	511,698	3,483,911	-	8,518,483
Roads	110,275,482	1,711,762	1,793,871	(975,700)	109,217,673
Bridges	15,372,674	-	-	-	15,372,674
Right to Use Asset - Vehicles	-	458,347	-	-	458,347
Total Capital Assets Being Depreciated	170,317,293	2,753,807	5,285,282	(975,700)	166,810,118
Less Accumulated Depreciation For					
Buildings and Improvements	(12,207,120)	(1,159,394)	(7,500)	-	(13,359,014)
Machinery and Equipment	(8,304,424)	(565,741)	(3,222,308)	-	(5,647,857)
Roads	(50,992,030)	(2,331,300)	(1,345,301)	-	(51,978,029)
Bridges	(7,837,900)	(263,946)	-	-	(8,101,846)
Right to Use Asset - Vehicles	-	(140,765)	-	-	(140,765)
Total Accumulated Depreciation	(79,341,474)	(4,461,146)	(4,575,109)	-	(79,227,511)
Total Capital Assets Being Depreciated, Net of Depreciation	90,975,819	(1,707,339)	710,173	(975,700)	87,582,607
Governmental Activities Capital Assets, Net of Accumulated Depreciation	\$ 95,916,169	\$ (1,707,339)	\$ 2,481,764	\$ (975,700)	\$ 90,751,366

*An adjustment was made to true capital assets up to actual.

DUNN COUNTY, WISCONSIN
Notes to Financial Statements
December 31, 2024

Note 6 - Capital Assets (Continued)

	Beginning Balances	Increases	Decreases	Adjustments*	Ending Balances
Business-Type Activities					
Capital Assets not Being Depreciated					
Land	\$ 418,119	\$ -	\$ -	\$ (267,526)	\$ 150,593
Construction in Progress	-	1,066,627	-	-	1,066,627
Total Capital Assets Not Being Depreciated	<u>418,119</u>	<u>1,066,627</u>	<u>-</u>	<u>-</u>	<u>1,217,220</u>
Capital Assets Being Depreciated					
Land improvements	1,592,667	8,698	-	284,955	1,886,320
Buildings	25,663,912	256,858	43,877	(756,496)	25,120,397
Machinery and Equipment	20,047,259	1,266,067	2,179,438	127,379	19,261,267
Subtotal	<u>47,303,838</u>	<u>1,531,623</u>	<u>2,223,315</u>	<u>(344,162)</u>	<u>46,267,984</u>
Less Accumulated Depreciation For					
Land improvements	(1,006,942)	(99,890)	-	(59,100)	(1,165,932)
Buildings	(9,053,700)	(850,789)	(43,877)	173,262	(9,687,350)
Fixed Equipment	(14,576,198)	(1,137,853)	(1,467,671)	2,609,638	(11,636,742)
Total Accumulated Depreciation	<u>(24,636,840)</u>	<u>(2,088,532)</u>	<u>(1,511,548)</u>	<u>2,723,800</u>	<u>(22,490,024)</u>
Total Capital Assets Being Depreciated, Net of Depreciation	<u>22,666,998</u>	<u>(556,909)</u>	<u>711,767</u>	<u>-</u>	<u>23,777,960</u>
The Neighbors Capital Assets, Net of Accumulated Depreciation	<u>\$ 23,085,117</u>	<u>\$ 509,718</u>	<u>\$ 711,767</u>	<u>\$ -</u>	<u>\$ 24,995,180</u>

*An adjustment was made to true capital assets up to actual.

Depreciation expense was charged to functions of the County as follows:

Governmental Activities:	
General Government	\$ 1,119,102
Public Safety	240,179
Public Works	2,679,705
Health and Human Services	239,078
Culture and Recreation	126,776
Conservation and Development	56,306
Total Depreciation Expense - Governmental Activities	<u>\$ 4,461,146</u>
Business-Type Activities:	
The Neighbors of Dunn County	\$ 710,750
Highway Department	1,136,068
Transit Commission	241,714
Total Depreciation Expense - Business-Type Activities	<u>\$ 2,088,532</u>

DUNN COUNTY, WISCONSIN
Notes to Financial Statements
December 31, 2024

Note 7 - Long-term Obligations

The following is a summary of changes in long-term obligations of the County for the year ended December 31, 2024:

	<u>Beginning Balances</u>	<u>Increase</u>	<u>Decrease</u>	<u>Adjustments</u>	<u>Ending Balances</u>	<u>Due Within One Year</u>
Governmental Activities						
General Obligation Debt:						
G.O. Promissory Notes	\$ 10,097,720	\$ 3,000,000	\$ 2,255,000	\$ 1,862,280	\$ 12,705,000	\$ 2,270,000
Bonds	3,610,000	-	905,000	-	2,705,000	935,000
Refunding Bonds	12,595,000	-	1,320,000	-	11,275,000	1,335,000
Adjustments For						
Issuance Premium	482,556	161,498	72,070	80,345	652,329	-
Total General Obligation Debt	<u>26,785,276</u>	<u>3,161,498</u>	<u>4,552,070</u>	<u>1,942,625</u>	<u>27,337,329</u>	<u>4,540,000</u>
Lease - Vehicles	-	458,347	127,294	-	331,053	92,679
Compensated Absences*	<u>2,772,777</u>	<u>672,382</u>	<u>-</u>	<u>-</u>	<u>3,445,159</u>	<u>1,443,924</u>
Total Governmental Activity						
Long-Term Liabilities	<u>\$ 29,558,053</u>	<u>\$ 4,292,227</u>	<u>\$ 4,679,364</u>	<u>\$ 1,942,625</u>	<u>\$ 31,113,541</u>	<u>\$ 6,076,603</u>
Business-Type Activities						
G.O Promissory Notes	\$ 1,862,280	\$ -	\$ -	\$ (1,862,280)	\$ -	\$ -
Adjustments For						
Issuance Premium	80,345	-	-	(80,345)	-	-
Total General Obligation Debt	<u>1,942,625</u>	<u>-</u>	<u>-</u>	<u>(1,942,625)</u>	<u>-</u>	<u>-</u>
Compensated Absences*	<u>1,474,264</u>	<u>53,261</u>	<u>-</u>	<u>-</u>	<u>1,527,525</u>	<u>211,601</u>
Total Business-Type Activity						
Long-Term Liabilities	<u>\$ 3,416,889</u>	<u>\$ 53,261</u>	<u>\$ -</u>	<u>\$ (1,942,625)</u>	<u>\$ 1,527,525</u>	<u>\$ 211,601</u>

During the year, the 2022A general obligation promissory notes was fully transferred to governmental activities along with its issuance premium as seen on the table directly above. In previous years, the 2022A notes was allocated 70% to Highway Fund and 30% to governmental activities.

Total interest paid during the year on governmental activities long-term debt totaled \$621,851.

*Compensated absences are recorded net of current year activity.

At December 31, 2024, the County recorded \$331,053 in lease obligations for vehicles. The annual principal and interest maturities are allocated as follows:

	<u>Principal</u>	<u>Interest</u>
2025	\$ 92,679	\$ 25,775
2026	92,579	25,775
2027	72,770	21,393
2028	42,841	10,325
2029	<u>30,184</u>	<u>5,695</u>
	<u>\$ 331,053</u>	<u>\$ 88,963</u>

DUNN COUNTY, WISCONSIN

Notes to Financial Statements

December 31, 2024

Note 7 - Long-term Obligations (Continued)

Government-wide general obligation debt currently outstanding is detailed as follows:

	<u>Dates of Issuance</u>	<u>Final Maturities</u>	<u>Interest Rates</u>	<u>Original Indebtedness</u>	<u>Balance 12/31/24</u>
Governmental Activities					
General Obligation Debt					
G.O. Taxable Facility					
Improvement Bonds	08/06/13	10/01/26	2.50-3.80%	\$ 1,365,000	\$ 345,000
G.O. Facility and Management					
System Improvement Bonds	01/16/14	10/01/27	2.00-3.50%	7,150,000	2,360,000
G.O. Promissory Note	06/20/19	04/01/29	2.00-2.50%	8,000,000	3,120,000
Taxable G.O. Health Care Center					
Refunding Bonds	08/13/20	04/01/32	0.95-2.10%	13,900,000	11,275,000
G.O. Promissory Note	08/26/21	10/01/30	0.25-5.00%	6,555,000	4,230,000
G.O. Promissory Note	07/21/22	09/01/31	3.00-4.00%	3,045,000	2,355,000
G.O. Promissory Note	10/29/24	09/01/34	3.00-5.00%	3,000,000	3,000,000
Total Governmental Activities Long-Term Obligations					<u>\$ 26,685,000</u>

Annual principal and interest maturities of the outstanding general obligation debt of \$26,685,000 on December 31, 2024 are detailed below:

	<u>Governmental Activities</u>	
	<u>Principal</u>	<u>Interest</u>
2025	\$ 4,540,000	\$ 625,384
2026	4,620,000	552,430
2027	3,870,000	439,784
2028	3,135,000	366,263
2029	3,220,000	252,286
2030-2034	<u>7,300,000</u>	<u>388,601</u>
	<u>\$ 26,685,000</u>	<u>\$ 2,624,748</u>

For governmental activities, the other long-term liabilities are generally funded by the general fund.

Legal Margin for New Debt

The County's legal margin for creation of additional general obligation debt on December 31, 2024 was \$274,215,126 as follows:

Equalized valuation of the County		\$ 5,466,428,700
Statutory limitation percentage		<u>5%</u>
General obligation debt limitation, per Section 67.03 of the Wisconsin Statutes		273,321,435
Total outstanding general obligation debt applicable to debt limitation	\$ 26,685,000	
Less: Amounts available for financing general obligation debt		
Debt service fund net of accrued interest	<u>578,691</u>	
Net outstanding general obligation debt applicable to debt limitation		26,106,309
Legal margin for new debt		<u>\$ 247,215,126</u>

DUNN COUNTY, WISCONSIN

Notes to Financial Statements

December 31, 2024

Note 8 - Defined Benefit Pension Plan

General Information about the Pension Plan

Plan Description. The WRS is a cost-sharing multiple-employer defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. Benefit terms may only be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds (ETF). The system provides coverage to all eligible State of Wisconsin, local government, and other public employees. All employees, initially employed by a participating WRS employer on or after July 1, 2011, expected to work at least 1,200 hours a year (880 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

ETF issues a standalone Annual Comprehensive Financial Report (ACFR), which can be found at <https://etf.wi.gov/about-eft/reports-and-studies/financial-reports-and-statements>.

Additionally, ETF issued a standalone Wisconsin Retirement System Financial Report, which can also be found using the link above.

Vesting. For employees beginning participation on or after January 1, 1990, and no longer actively employed on or after April 24, 1998, creditable service in each of five years is required for eligibility for a retirement annuity. Participants employed prior to 1990 and on or after April 24, 1998, and prior to July 1, 2011, are immediately vested. Participants who initially became WRS eligible on or after July 1, 2011, must have five years of creditable service to be vested.

Benefits Provided. Employees who retire at or after age 65 (54 for protective occupations and 62 for elected officials and executive service retirement plan participants, if hired on or before December 31, 2016) are entitled to a retirement benefit based on a formula factor, their final average earnings, and creditable service.

Final average earnings is the average of the participant's three highest annual earnings periods. Creditable service includes current service and prior service for which a participant received earnings and made contributions as required. Creditable service also includes creditable military service. The retirement benefit will be calculated as a money purchase benefit based on the employee's contributions plus matching employer's contributions, with interest, if that benefit is higher than the formula benefit.

Vested participants may retire at or after age 55 (50 for protective occupations) and receive an actuarially reduced benefit. Participants terminating covered employment prior to eligibility for an annuity may either receive employee-required contributions plus interest as a separation benefit or leave contributions on deposit and defer application until eligible to receive a retirement benefit.

The WRS also provides death and disability benefits for employees.

Post-Retirement Adjustments. The Employee Trust Funds Board may periodically adjust annuity payments from the retirement system based on annual investment performance in accordance with s. 40.27, Wis. Stat. An increase (or decrease) in annuity payments may result when investment gains (losses), together with other actuarial experience factors, create a surplus (shortfall) in the reserves, as determined by the system's consulting actuary. Annuity increases are not based on cost of living or other similar factors. For Core annuities, decreases may be applied only to previously granted increases. By law, Core annuities cannot be reduced to an amount below the original, guaranteed amount (the "floor") set at retirement.

DUNN COUNTY, WISCONSIN
Notes to Financial Statements
December 31, 2024

Note 8 - Defined Benefit Pension Plan (Continued)

The Core and Variable annuity adjustments granted during recent years are as follows:

<u>Year</u>	<u>Core Fund Adjustment</u>	<u>Variable Fund Adjustment</u>
2014	4.7%	25.0%
2015	2.9	2.0
2016	0.5	(5.0)
2017	2.0	4.0
2018	2.4	17.0
2019	0.0	(10.0)
2020	1.7	21.0
2021	5.1	13.0
2022	7.4	15.0
2023	1.6	(21.0)

Contributions. Required contributions are determined by an annual actuarial valuation in accordance with Chapter 40 of the Wisconsin Statutes. The employee required contribution is one-half of the actuarially determined contribution rate for General category employees, including Teachers, Executives and Elected Officials. Starting on January 1, 2016, the Executives and Elected Officials category was merged into the General Employee Category. Required contributions for protective employees are the same rate as general employees. Employers are required to contribute the remainder of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided for by an existing collective bargaining agreement.

During the reporting period, the WRS recognized \$2,235,190 in contributions from the County.

Contribution rates as of December 31, 2024 are:

<u>Employee Category</u>	<u>Employee</u>	<u>Employer</u>
General (including elected officials)	6.90%	6.90%
Protective with Social Security	6.90%	14.30%

Pension Liabilities (Assets), Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2024, the County reported an liability of \$2,192,117 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022 rolled forward to December 31, 2023. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2023, the County's proportion was 0.14743812%, which was an increase of 0.00229927% from its proportion measured as of December 31, 2022.

For the year ended December 31, 2024, the County recognized pension expense of \$1,522,252.

DUNN COUNTY, WISCONSIN
Notes to Financial Statements
December 31, 2024

Note 8 - Defined Benefit Pension Plan (Continued)

At December 31, 2024, the County reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between projected and actual experiences	\$ 8,838,601	\$ 11,706,781
Changes of actuarial assumptions	955,481	-
Net differences between projected and actual investment earnings on pension plan investment	7,639,178	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	49,559	5,556
Employer contributions subsequent to the measurement date	2,235,190	-
Total	<u>\$ 19,718,009</u>	<u>\$ 11,712,337</u>

The \$2,235,190 reported as deferred outflows related to pension resulting from the WRS Employer's contributions subsequent to the measurement date will be recognized as an adjustment of the net pension liability in the government-wide financial statements in the year ending December 31, 2025. Other amounts reported as deferred outflows of resources related to pension will be recognized in pension expense as follows:

Years Ending December 31,	Net Deferred Outflows (Inflows) of Resources
2025	\$ 1,186,704
2026	1,248,800
2027	4,804,142
2028	(1,469,164)
	<u>\$ 5,770,482</u>

DUNN COUNTY, WISCONSIN
Notes to Financial Statements
December 31, 2024

Note 8 - Defined Benefit Pension Plan (Continued)

Actuarial Assumptions. The total pension liability in the December 31, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2022
Measurement Date of Net Pension Liability (Asset):	December 31, 2023
Experience Study:	January 1, 2018 – December 31, 2020 Published November 19, 2021
Actuarial Cost Method:	Entry Age Normal
Asset Valuation Method:	Fair Value
Long-Term Expected Rate of Return:	6.8%
Discount Rate:	6.8%
Salary Increases:	
Inflation	3.0%
Seniority/Merit	0.1% - 5.6%
Mortality:	2020 WRS Experience Mortality Table
Post-retirement Adjustments*	1.7%

**No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience, and other factors. 1.7% is the assumed annual adjustment based on the investment return assumption and the postretirement discount rate.*

Actuarial assumptions are based upon an experience study conducted in 2021 that covered a three-year period from January 1, 2018 to December 31, 2020. The total pension liability for December 31, 2023 is based upon a roll-forward of the liability calculated from the December 31, 2022 actuarial valuation.

Long-term Expected Return on Plan Assets. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

DUNN COUNTY, WISCONSIN

Notes to Financial Statements

December 31, 2024

Note 8 - Defined Benefit Pension Plan (Continued)

Long-term Expected Return on Plan Assets. (Continued)

Asset Allocation Targets and Expected Returns¹ As of December 31, 2023

Core Fund Asset Class	Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return % ²
Public Equity	40%	7.3%	4.5%
Public Fixed Income	27	5.8	3.0
Inflation Sensitive	19	4.4	1.7
Real Estate	8	5.8	3.0
Private Equity/Debt	18	9.6	6.7
Leverage ³	(12)	3.7	1.0
Total Core Fund	100%	7.4%	4.6%
Variable Fund Asset Class			
U.S. Equities	70%	6.8%	4.0%
International Equities	30	7.6	4.8
Total Variable Fund	100%	7.3%	4.5%

¹Asset Allocations are managed within established ranges; target percentages may differ from actual monthly allocations

²New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.5%.

³The investment policy used for the Core Fund involves reducing equity exposure by leveraging lower-volatility assets, such as fixed income securities. This results in an asset allocation beyond 100%. Currently, an asset allocation target of 12% policy leverage is used, subject to an allowable range of up to 20%.

Single Discount Rate. A single discount rate of 6.8% was used to measure the total pension liability for the current and prior year. The discount rate is based on the expected rate of return on pension plan investments of 6.8% and a municipal bond rate of 3.77% (Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-year Municipal GO AA Index" as of December 31, 2023. In describing this index, Fidelity notes that the municipal curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax-exempt securities.). Because of the unique structure of WRS, the 6.8% expected rate of return implies that a dividend of approximately 1.7% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the municipal bond rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

DUNN COUNTY, WISCONSIN

Notes to Financial Statements

December 31, 2024

Note 8 - Defined Benefit Pension Plan (Continued)

Sensitivity of the County's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate. The following presents the County's proportionate share of the net pension liability (asset) calculated using the discount rate of 6.80 percent, as well as what the County's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (5.80 percent) or 1-percentage-point higher (7.80 percent) than the current rate:

	1% Decrease to Discount Rate (5.8%)	Current Discount Rate (6.8%)	1% Increase to Discount Rate (7.8%)
Net Pension Liability (Asset)	\$ 21,187,887	\$ 2,192,117	\$ (11,100,024)

Pension Plan Fiduciary Net Position. Detailed information about the pension plan's fiduciary net position is available in separately issued financial statements available at <https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>.

Payables to the Pension Plan. The County is required to remit the monthly required contribution for both the employee and County portions by the last day of the following month. The amount due to WRS as of December 31, 2024 is \$339,055 for the December payroll.

Note 9 - Other Post-Employment Benefits Plan

General Information About the Other Post-Employment Benefits Plan

Plan Description. The LRLIF is a multiple-employer defined benefit OPEB plan. LRLIF benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. The Wisconsin Department of Employee Trust Funds (ETF) and the Group Insurance Board have statutory authority for program administration and oversight. The plan provides post-employment life insurance benefits for all eligible members.

OPEB Plan Fiduciary Net Position. ETF issues a standalone Annual Comprehensive Financial Report (ACFR), which can be found at <https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>.

Additionally, ETF issued a standalone Retiree Life Insurance Financial Report, which can also be found using the link above.

Benefits Provided. The LRLIF plan provides fully paid up life insurance benefits for post-age 64 retired members and pre-65 retirees who pay for their coverage.

Contributions. The Group Insurance Board approves contribution rates annually, based on recommendations from the insurance carrier. Recommended rates are based on an annual valuation, taking into consideration an estimate of the present value of future benefits and the present value of future contributions. A portion of employer contributions made during a member's working lifetime funds a post-retirement benefit.

Employers are required to pay the following contributions based on member contributions for active members to provide them with Basic Coverage after age 65. There are no employer contributions required for pre-age 65 annuitant coverage. If a member retires prior to age 65, they must continue paying the member premiums until age 65 in order to be eligible for the benefit after age 65.

DUNN COUNTY, WISCONSIN

Notes to Financial Statements

December 31, 2024

Note 9 - Other Post-Employment Benefits Plan (Continued)

Contribution rates as of December 31, 2024 are:

<u>Coverage Type</u>	<u>Employee</u>
50% Post Retirement Coverage	40% of Member Contribution
25% Post Retirement Coverage	20% of Member Contribution

Member contributions are based upon nine age bands through age 69 and an additional eight age bands for those age 70 and over. Participating members must pay monthly contribution rates per \$1,000 of coverage until the age of 65 (age 70 if active). The member contribution rates in effect for the year ended December 31, 2022 are as listed below:

**Life Insurance
Member Contribution Rates *
For the Year Ended December 31, 2023**

<u>Attained Age</u>	<u>Basic/Supplemental</u>
Under 30	\$ 0.05
30-34	0.06
35-39	0.07
40-44	0.08
45-49	0.12
50-54	0.22
55-59	0.39
60-64	0.49
65-69	0.57

** Disabled members under age 70 receive a waiver-of-premium benefit.*

During the reporting period, the Plan recognized \$9,542 in contributions from the employer.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEBs

At December 31, 2024, the County reported a liability of \$1,883,324 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of December 31, 2023, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of January 1, 2023 rolled forward to December 31, 2023. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The County's proportion of the net OPEB liability was based on the County's share of contributions to the OPEB plan relative to the contributions of all participating employers. At December 31, 2023, the County's proportion was 0.40936000%, which was an increase of 0.03201200% from its proportion measured as of December 31, 2022.

For the year ended December 31, 2024, the County recognized OPEB expense of \$109,778.

DUNN COUNTY, WISCONSIN
Notes to Financial Statements
December 31, 2024

Note 9 - Other Post-Employment Benefits Plan (Continued)

At December 31, 2024, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between projected and actual experiences	\$ -	\$ 166,679
Changes of actuarial assumptions	589,120	741,613
Net differences between projected and actual investment earnings on OPEB plan investment	25,443	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	63,327	193,270
Employer contributions subsequent to the measurement date	9,542	-
Total	<u>\$ 687,432</u>	<u>\$ 1,101,562</u>

The \$9,542 reported as deferred outflows related to OPEB resulting from the WRS Employer's contributions subsequent to the measurement date will be recognized as an adjustment of the net OPEB liability in the year ending December 31, 2025.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Years Ending December 31,	Net Deferred Outflows (Inflows) of Resources
2025	\$ (48,070)
2026	(12,444)
2027	(92,887)
2028	(160,880)
2029	(133,140)
Thereafter	23,749
	<u>\$ (423,672)</u>

DUNN COUNTY, WISCONSIN

Notes to Financial Statements

December 31, 2024

Note 9 - Other Post-Employment Benefits Plan (Continued)

Actuarial Assumptions. The total OPEB liability in the January 1, 2023, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	January 1, 2023
Measurement Date of Net OPEB Liability:	December 31, 2023
Experience Study:	January 1, 2018 - December 31, 2020, Published November 19, 2021
Actuarial Cost Method:	Entry Age Normal
20 Year Tax-Exempt Municipal Bond Yield*:	3.26%
Long-Term Expected Rate of Return:	4.25%
Discount Rate:	3.32%
Salary Increases:	
Wage Inflation	3.00%
Seniority/Merit	0.1% - 5.6%
Mortality:	2020 WRS Experience Mortality Table

*Based on the Bond Buyers GO index.

Actuarial assumptions are based upon an experience study conducted in 2021 that covered a three-year period from January 1, 2018 to December 31, 2020. The total OPEB liability for December 31, 2023 is based upon a roll-forward of the liability calculated from the January 1, 2023 actuarial valuation.

Long-term Expected Return on Plan Assets. The long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. Investments for the LRLIF are held with Securian, the insurance carrier. Interest is calculated and credited to the LRLIF based on the rate of return for a segment of the insurance carriers' general fund, specifically 10-year A- Bonds (as a proxy, and not tied to any specific investments). The overall aggregate interest rate is calculated using a tiered approach based on the year the funds were originally invested and the rate of return for that year. Investment interest is credited based on the aggregate rate of return and assets are not adjusted to fair market value. Furthermore, the insurance carrier guarantees the principal amounts of the reserves, including all interest previously credited thereto.

Local OPEB Life Insurance Asset Allocation Targets and Expected Returns As of December 31, 2023

Asset Class	Index	Target Allocation	Long-Term Expected Geometric Real Rate of Return %
U.S. Intermediate Credit Bonds	Bloomberg U.S. Interm Credit	40%	2.32%
U.S. Mortgages	Bloomberg U.S. MBS	60	2.52
Inflation			2.30
Long-Term Expected Rate of Return			4.25

DUNN COUNTY, WISCONSIN
Notes to Financial Statements
December 31, 2024

Note 9 - Post-Employment Benefits Other Than Pension Benefits (Continued)

Long-term Expected Return on Plan Assets. (Continued)

The long-term expected rate of return remained unchanged from the prior year at 4.25%. The long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The expected inflation rate remained unchanged from the prior year at 2.30%.

Single Discount Rate. A single discount rate of 3.32% was used to measure the total OPEB liability for the current year, as opposed to a discount rate of 3.76% for the prior year. The change in the discount rate was primarily caused by the decrease in the municipal bond rate from 3.72% as of December 31, 2022 to 3.26% as of December 31, 2023. The Plan's fiduciary net position was projected to be insufficient to make all projected future benefit payments of current active and inactive members. Therefore, the discount rate for calculating the Total OPEB Liability is equal to the single equivalent rate that results in the same actuarial present value as the long-term expected rate of return applied to benefit payments, to the extent that the plan's fiduciary net position is projected to be sufficient to make projected benefit payments, and the municipal bond rate applied to benefit payment to the extent that the plan's fiduciary net position is projected to be insufficient. The plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through December 31, 2036.

The projection of cash flows used to determine the single discount rate assumed that employer contributions will be made according to the current employer contribution schedule and that contributions are made by plan members retiring prior to age 65.

Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate.

The following presents the County's proportionate share of the net OPEB liability calculated using the discount rate of 3.32 percent, as well as what the County's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.32 percent) or 1-percentage-point higher (4.32 percent) than the current rate:

	1% Decrease to Discount Rate (2.32%)	Current Discount Rate (3.32%)	1% Increase to Discount Rate (4.32%)
Net OPEB liability	<u>\$ 2,530,508</u>	<u>\$ 1,883,324</u>	<u>\$ 1,389,313</u>

Payables to the OPEB Plan. The County is required to remit the monthly required contribution for both the employee and County portions by the last day of the following month. There was no amount due for the life insurance plan at December 31, 2024.

DUNN COUNTY, WISCONSIN

Notes to Financial Statements

December 31, 2024

Note 10 - Fund Balance/ Net Position

In the fund financial statements, the governmental fund balances are classified in the following categories:

Non-spendable Fund Balances

Portions of governmental fund balances are not in a spendable form or are required to be maintained intact. Fund balances in non-spendable form consisted of the following:

Nonspendable

General Fund

Delinquent Property Taxes	\$ 389,984
Advances to Other Funds	1,598,418
Inventory	19,967
Total Nonspendable Fund Balance	<u>\$ 2,008,369</u>

Restricted Fund Balances

Portions of governmental fund balances are restricted for specific purposes. Fund balances in restricted form consisted of the following:

Restricted

General Fund

Opiod Funds	\$ 570,955
Debt Service Fund	716,820
CDBG Fund	844,650
Total Restricted Fund Balance	<u>\$ 2,132,425</u>

Committed Fund Balances

Portions of governmental fund balances have been committed to specific purposes by the County Board. These amounts cannot be used for any other purpose unless the County Board approves the change. At December 31, 2024, committed consisted of the following:

Committed

General Fund

IT Replacement	\$ 638,044
Eau Galle Dam	18,757
Land Modernization	97,194
Transit	58,240
Crime Prevention Board	12,536
Government Center Demolition	25,000
	<u>849,771</u>

Special Revenue Funds

County Road and Bridge	2,201,713
Jail Assessment	305,840
Solid Waste	431,765
Land Modernization Fund	59,383
Public Safety Fund	9,806
	<u>3,008,507</u>

Total Committed Fund Balance	<u>\$ 3,858,278</u>
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DUNN COUNTY, WISCONSIN

Notes to Financial Statements

December 31, 2024

Note 10 - Fund Balance/ Net Position (Continued)

Assigned Fund Balances

Portions of governmental fund balances have been assigned to specific purposes by County management with approval of the County's Administrative Committee. These amounts cannot be used for any other purpose unless the Administrative Committee approves the change.

At December 31, 2024, assigned fund balances consisted of the following:

Assigned	
General Fund	
Land Information	\$ 18,246
Health Insurance Fund	40,573
County Clerk - Elections	32,047
Administration	43,484
Emergency Communications	423,843
Environmental Services	168,697
Facilities - Plant Operations	383,739
County Parks	35,000
Total Assigned Fund Balance	<u>\$ 1,127,383</u>

Unassigned Fund Balances

Governmental fund unassigned fund balance on December 31, 2024 was:

Unassigned	
General Fund	<u>\$ 14,498,620</u>

Restatement of Beginning Net Position and Fund Balances

The County's government-wide net position was restated for the correction of the errors. The following represents the impact of the restatements to net position at December 31, 2024. The impact of the corrects was a decrease to beginning net position.

	Government - Wide
Net Position - December 31, 2023, as previously reported	\$ 96,515,971
Overstatement of Net Position - Recording of Bridge Asset	(975,700)
Overstatement of Net Position - Moved Highway Debt to Government-Wide	(1,942,625)
Net Position - December 31, 2023, as restated	<u>\$ 93,597,646</u>

DUNN COUNTY, WISCONSIN

Notes to Financial Statements

December 31, 2024

Note 10 - Fund Balance/ Net Position (Continued)

Restatement of Beginning Net Position and Fund Balances (Continued)

The County has separated out the land modernization department into its own fund from the general fund as of December 31, 2024. The following impact of the restatements to fund balance at December 31, 2024.

	General Fund	Land Modernization
Fund Balance - December 31, 2023, as previously reported	\$ 22,032,004	\$ -
Understatement of Fund Balance - Change in Reporting Entity	37,811	-
Overstatement of Fund Balance - Change in Reporting Entity	-	(37,811)
Net Position/Fund Balance - As Restated December 31, 2023	<u>\$ 22,069,815</u>	<u>\$ (37,811)</u>

The County's business-type net position was restated for the correction of errors. The following represents the impact of the statements of net position at December 31, 2023.

	Highway Department	Business-Type Activities
Net Position - December 31, 2023, as previously reported	\$ 5,145,130	\$ 21,390,050
Underrstatement of Net Position - Correction of Error to adjust Capital Assets	4,044,665	4,044,665
Net Position - As Restated December 31, 2023	<u>\$ 9,189,795</u>	<u>\$ 25,434,715</u>

The County has moved the IT equipment fund from governmental funds to an internal service fund. This is a change in reporting entity and does not effect the overall government-wide net position.

Net Position

In the government-wide financial statements, the governmental activities and business-type activities net positions are classified in the following categories:

	Governmental Activities	Business-Type Activities	Total
Net Investment in Capital Assets			
Net Capital Assets	\$ 90,751,366	\$ 24,995,180	\$ 115,746,546
Less: Related Long-Term Debt	(26,685,000)	-	(26,685,000)
Less: Lease Liability	(331,053)	-	(331,053)
Less: Issuance Premium	(652,329)	-	(652,329)
Total Net Investment in Capital Assets	<u>\$ 63,082,984</u>	<u>\$ 24,995,180</u>	<u>\$ 88,078,164</u>
Restricted			
Pension Related Amounts	4,281,141	1,532,414	5,813,555
Debt Service	578,691	-	578,691
Opiod Funds	570,955	-	570,955
Revolving Loan Programs	844,650	-	844,650
Total Restricted	<u>6,275,437</u>	<u>1,532,414</u>	<u>7,807,851</u>
Unrestricted	<u>19,610,757</u>	<u>2,372,700</u>	<u>21,983,457</u>
Total Government-Wide Activities Net Position	<u>\$ 88,969,178</u>	<u>\$ 28,900,294</u>	<u>\$ 117,869,472</u>

DUNN COUNTY, WISCONSIN

Notes to Financial Statements

December 31, 2024

Note 11 - Risk Management

The County is exposed to various risks of loss related to torts; theft, damage or destruction of assets; errors or omissions; employee health and accident claims; or acts of God. The County participates in a public entity risk pool called the Wisconsin County Mutual Insurance Corporation to provide coverage for general liability, automotive liability, and errors and omissions insurance and purchases insurance to provide coverage for losses from torts; thefts of, damage to, or destruction of assets; and health care for its employees. Settled claims have not exceeded the commercial coverage in any of the past three years. There were no significant reductions in coverage compared to the prior year. The risks related to workers' compensation and health insurance are accounting for and financed by the County in the worker compensation and health insurance internal service fund.

Self Insurance

For workers' compensation claimed, the uninsured risk of loss is \$250,000 per incident and \$600,000 in the aggregate for a policy year. The County has purchased coverage from WCMIC for claims in excess of these amounts. Settled claims have not exceeded this coverage in any of the past three years.

For health insurance claims, the uninsured risk of loss is \$7,384,583 in the aggregate for a policy year. The County has purchased commercial coverage for claims in excess of this amount. Settled claims have not exceeded this coverage in any of the past three years.

All funds participate in the risk management program. Amounts payable to the workers' compensation fund are based on actuarial estimates of the amounts necessary to pay prior and current year claims and to establish a reserve for catastrophic losses. Amounts payable to the health insurance fund are determined by the County's third party administrator.

A liability for a claim is established if information indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss is reasonably estimable. Liabilities include an amount for claims that have been incurred but not reported.

Changes in the claims liabilities for the health insurance fund and workers' compensation fund were as follows:

Health Insurance				
Current Year				
Year	Liability January 1	Claims and Changes in Estimates	Claim Payments	Liability December 31
2022	\$ 575,783	\$ 5,835,574	\$5,720,215	\$ 691,142
2023	691,142	4,412,508	4,023,710	1,079,940
2024	1,079,940	6,583,495	6,098,302	1,565,133

Workers Compensation				
Current Year				
Year	Liability January 1	Claims and Changes in Estimates	Claim Payments	Liability December 31
2022	\$ 187,703	\$ 175,463	\$ 209,872	\$ 153,294
2023	153,294	359,423	237,911	274,806
2024	274,806	117,919	221,694	171,031

DUNN COUNTY, WISCONSIN

Notes to Financial Statements

December 31, 2024

Note 12 - Contingencies

The County participates in a number of federal and state assisted grant programs. These programs are subject to program compliance audits by the grantors or their representatives. An audit under Uniform Guidance has been conducted but final acceptance is still pending. Accordingly, the County's compliance with applicable grant requirements will be established at some future date. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

From time to time, the County is party to other various pending claims and legal proceedings. Although the outcome of such matters cannot be forecast with certainty, it is the opinion of management and Corporation Counsel that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the County's financial position or results of operations.

REQUIRED SUPPLEMENTARY INFORMATION

DUNN COUNTY, WISCONSIN
Schedule of Revenues, Expenditures and Change in Fund Balance
Budget and Actual
General Fund
For the Year Ended December 31, 2024

	Budgeted Amounts		Actual	Variance with
	Original	Final Amounts	Amounts	Final Budget
				Positive
				(Negative)
REVENUES				
Taxes	\$ 16,645,071	\$ 16,645,071	\$ 17,003,489	\$ 358,418
Intergovernmental	9,527,579	11,877,123	11,664,492	(212,631)
Licenses and Permits	170,579	170,579	183,409	12,830
Fines and Forfeitures	242,000	242,000	272,674	30,674
Public Charges for Services	1,564,011	1,571,853	1,538,635	(33,218)
Intergovernmental Charges for Services	1,193,774	1,202,974	383,688	(819,286)
Miscellaneous	2,610,699	2,654,806	1,774,981	(879,825)
Total Revenues	31,953,713	34,364,406	32,821,368	(1,543,038)
EXPENDITURES				
Current:				
General Government	9,486,375	10,036,443	10,095,802	(59,359)
Public Safety	12,850,777	13,939,816	12,319,121	1,620,695
Public Works	2,440,947	2,547,869	2,100,094	447,775
Health and Human Services	2,745,077	2,967,916	2,624,462	343,454
Culture and Recreation	1,597,595	1,628,135	1,142,062	486,073
Education	302,577	302,817	-	302,817
Conservation and Development	2,230,740	3,477,235	2,904,448	572,787
Debt Service				
Principal	-	-	127,294	(127,294)
Interest and Fiscal Charges	-	-	9,888	(9,888)
Capital Outlay	200,000	1,420,306	576,358	843,948
Total Expenditures	31,854,088	36,320,537	31,899,529	4,421,008
EXCESS (DEFICIENCY) OF REVENUES OVER				
(UNDER) EXPENDITURES	99,625	(1,956,131)	921,839	2,877,970
OTHER FINANCING SOURCES (USES)				
Sale of Asset	45,000	61,700	-	(61,700)
Lease Initiation	-	-	458,347	458,347
Transfers In	100,000	100,000	1,770,630	1,670,630
Transfers Out	(1,052,066)	(1,052,066)	(6,165,533)	(5,113,467)
Total Other Financing Sources (Uses)	(907,066)	(890,366)	(3,936,556)	(3,046,190)
NET CHANGE IN FUND BALANCE	(807,441)	(2,846,497)	(3,014,717)	(168,220)
FUND BALANCE - BEGINNING- AS PREVIOUSLY REPORTED	22,032,004	22,032,004	22,032,004	-
CHANGE IN FINANCIAL REPORTING ENTITY	37,811	37,811	37,811	
FUND BALANCES - BEGINNING OF YEAR - AS RESTATED	22,069,815	22,069,815	22,069,815	
FUND BALANCES - ENDING	\$ 21,262,374	\$ 19,223,318	\$ 19,055,098	\$ (168,220)

DUNN COUNTY, WISCONSIN
Schedule of Revenues, Expenditures and Change in Fund Balance
Budget and Actual
Human Services Fund
For the Year Ended December 31, 2024

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
REVENUES				
Taxes	\$ 3,839,761	\$ 3,839,761	\$ 3,839,761	\$ -
Intergovernmental	7,887,407	8,664,263	8,794,038	129,775
Public Charges for Services	3,453,608	3,453,608	3,886,632	433,024
Miscellaneous	1,144,691	1,225,935	79,398	(1,146,537)
Total Revenues	16,325,467	17,183,567	16,599,829	(583,738)
EXPENDITURES				
Current:				
Health and Human Services	16,325,467	17,183,567	15,341,372	1,842,195
EXCESS OF REVENUES OVER				
EXPENDITURES	-	-	1,258,457	1,258,457
OTHER FINANCING USE				
Transfers Out	-	-	(1,258,457)	(1,258,457)
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE - BEGINNING	-	-	-	-
FUND BALANCE - ENDING	\$ -	\$ -	\$ -	\$ -

DUNN COUNTY, WISCONSIN

Schedule of Employer's Proportionate Share of the Net Pension Liability (Asset) Wisconsin Retirement System (WRS) Last 10 Fiscal Years*

WRS Fiscal Year End Date (Measurement Date)	County's Proportion of the Net Pension Asset/Liability	County's Proportionate Share of the Net Pension (Asset)/Liability	County's Covered Payroll	County's Proportionate Share of the Net Pension Asset/Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
12/31/2023	0.14743812%	\$ 2,192,117	\$ 27,387,109	8.00%	98.85%
12/31/2022	0.14513885%	7,689,026	24,909,163	30.87%	95.72%
12/31/2021	0.14532944%	(11,713,820)	22,662,749	51.69%	106.02%
12/31/2020	0.14970268%	(9,346,146)	22,917,571	40.78%	105.26%
12/31/2019	0.15139546%	(4,881,682)	22,686,309	21.52%	102.96%
12/31/2018	0.15308133%	5,446,154	22,425,438	24.29%	96.45%
12/31/2017	0.15365501%	(4,562,200)	21,490,070	21.23%	102.93%
12/31/2016	0.15184284%	1,251,546	21,305,587	5.87%	99.12%
12/31/2015	0.15133729%	2,459,201	21,336,516	11.53%	98.20%
12/31/2014	0.15155089%	(3,722,504)	19,744,668	18.85%	102.74%

Schedule of Employer Contributions Wisconsin Retirement System (WRS)

County Year End Date	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
12/31/2024	\$ 2,235,190	\$ 2,235,190	\$ -	\$ 29,564,824	7.56%
12/31/2023	1,977,412	1,977,412	-	27,387,109	7.22%
12/31/2022	1,737,336	1,737,336	-	24,909,163	6.97%
12/31/2021	1,635,229	1,635,229	-	22,662,749	7.22%
12/31/2020	1,650,707	1,650,707	-	22,917,571	7.20%
12/31/2019	1,557,367	1,557,367	-	22,686,309	6.86%
12/31/2018	1,629,150	1,629,150	-	22,425,438	7.26%
12/31/2017	1,589,892	1,589,892	-	21,490,070	7.40%
12/31/2016	1,472,744	1,472,744	-	21,305,587	6.91%
12/31/2015	1,498,650	1,498,650	-	21,336,516	7.02%

*The amounts presented for each year were determined as of the calendar year-end from the prior calendar year.

DUNN COUNTY, WISCONSIN

Schedule of Employer's Proportionate Share of the Net OPEB Liability Other Post-Employment Benefits Other Than Pensions - Cost-Sharing Plan Last 10 Fiscal Years*

WRS Fiscal Year End Date (Measurement Date)	County's Proportion of the Net OPEB Asset/Liability	County's Proportionate Share of the Net OPEB Liability	County's Covered Payroll	County's Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability
12/31/2023	0.40936000%	\$ 1,883,324	\$ 24,427,000	7.71%	33.90%
12/31/2022	0.40605000%	1,546,981	22,393,000	6.91%	38.81%
12/31/2021	0.43806200%	2,589,109	19,886,000	13.02%	29.57%
12/31/2020	0.47191200%	2,595,861	21,096,000	12.30%	31.36%
12/31/2019	0.44761300%	1,906,025	20,149,000	9.46%	37.58%
12/31/2018	0.43057900%	1,111,039	18,954,000	5.86%	48.69%
12/31/2017	0.45371400%	1,365,035	19,079,972	7.15%	44.81%

Schedule of Employer Contributions Other Post-Employment Benefits Other Than Pensions - Cost-Sharing Plan

County Year End Date	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
12/31/2024	\$ 9,542	\$ 9,542	\$ -	\$ 27,049,000	0.04%
12/31/2023	9,865	9,865	-	24,427,000	0.04%
12/31/2022	8,113	8,113	-	22,393,000	0.04%
12/31/2021	8,664	8,664	-	19,886,000	0.04%
12/31/2020	10,119	10,119	-	21,096,000	0.05%
12/31/2019	8,815	8,815	-	20,149,000	0.04%
12/31/2018	8,318	8,318	-	18,954,000	0.04%

* Ten years of data will be accumulated beginning with 2017.

DUNN COUNTY
Notes to Required Supplementary Information
December 31, 2024

Defined Benefit Pension Plan

Changes of benefit terms. There were no changes of benefit terms for any participating employer in WRS.

Changes of assumptions.

Based on a three-year experience study conducted in 2021 covering January 1, 2018 through December 31, 2020, the ETF Board adopted assumption changes that were used to measure the total pension liability beginning with the year-end December 31, 2021, including the following:

- Lowering the long-term expected rate of return from 7.0% to 6.8%
- Lowering the discount rate from 7.0% to 6.8%
- Lowering the price inflation rate from 2.5% to 2.4%
- Lowering the post-retirement adjustments from 1.9% to 1.7%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2018 Mortality Table to the 2020 WRS Experience Mortality Table.

Post-Employment Benefits Other Than Pension Benefits - Cost-Sharing Plan

Changes of benefit terms. There were no recent changes in benefit terms.

Changes of assumptions. In addition to the rate changes detailed in the tables above, the State of Wisconsin Employee Trust Fund Board adopted economic and demographic assumption changes based on a three year experience study performed for the Wisconsin Retirement System. These assumptions are used in the actuarial valuations of OPEB liabilities (assets) for the retiree life insurance programs and are summarized below.

The assumption changes that were used to measure the December 31, 2021 total OPEB liabilities, including the following:

- Lowering the price inflation rate from 2.5% to 2.4%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2018 Mortality Table to the 2020 WRS Experience Mortality Table.

DUNN COUNTY
Notes to Required Supplementary Information
December 31, 2024

Budgetary Process

The County follows these procedures in establishing the budgetary data reflected in the budgetary comparison schedules:

- During November, County management submits to the County Board a proposed operating budget for the calendar year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them. After submission to the governing body, public hearings are held to obtain taxpayer comments. Following the public hearings, the proposed budget, including authorized additions and deletions, is legally enacted by County Board action.
- Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for the general fund and certain special revenue funds. Budget is defined as the originally approved budget plus or minus approved amendments. Budget appropriations not expended during the year are closed to fund balance unless authorized by the governing body to be forwarded into the succeeding year's budget.
- During the year, formal budgetary integration is employed as a management control device for the general fund and certain special revenue funds.
- Expenditures may not exceed appropriations provided in detailed budget accounts maintained for each department of the County. Amendments to the budget during the year require initial approval by management and are subsequently authorized by the County Board.

Excess of Actual Expenditures Over Budget

The following fund had an excess of actual expenditures over budget for the year ended December 31, 2024:

<u>General Fund</u>	<u>Excess Expenditures</u>
General Government	\$ 59,359
Debt - Principal	127,294
Debt - Interest	9,888

SUPPLEMENTARY INFORMATION

DUNN COUNTY, WISCONSIN

Combining Balance Sheet
Nonmajor Governmental Funds
As of December 31, 2024

	<u>Jail Assessment</u>	<u>Solid Waste</u>	<u>CDBG</u>	<u>Land Modernization</u>	<u>Public Safety</u>	<u>Total Nonmajor Governmental Funds</u>
ASSETS						
Cash and Investments	\$ 305,840	\$ 500,463	\$ 90,547	59,383	9,806	\$ 966,039
Receivables:						
Accounts Receivable	-	1,437	-	-	-	1,437
Loans Receivable	-	-	754,103	-	-	754,103
TOTAL ASSETS	<u>\$ 305,840</u>	<u>\$ 501,900</u>	<u>\$ 844,650</u>	<u>\$ 59,383</u>	<u>\$ 9,806</u>	<u>\$ 1,721,579</u>
LIABILITIES						
Accounts Payable	<u>\$ -</u>	<u>\$ 70,135</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 70,135</u>
FUND BALANCES						
Restricted	-	-	844,650	-	-	844,650
Committed	305,840	431,765	-	59,383	9,806	806,794
Total Fund Balances	<u>305,840</u>	<u>431,765</u>	<u>844,650</u>	<u>59,383</u>	<u>9,806</u>	<u>1,651,444</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 305,840</u>	<u>\$ 501,900</u>	<u>\$ 844,650</u>	<u>\$ 59,383</u>	<u>\$ 9,806</u>	<u>\$ 1,721,579</u>

DUNN COUNTY, WISCONSIN
Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Deficit)
Nonmajor Governmental Funds
For the Year Ended December 31, 2024

	Capital Projects	Jail Assessment	Solid Waste	CDBG	IT Replacement	Land Modernization	Public Safety	Total Nonmajor Governmental Funds
REVENUES								
Fines and Forfeits	\$ -	\$ 77,538	\$ -	\$ -	\$ -	\$ -	\$ 5,732	\$ 83,270
Charges for Services	-	-	-	-	-	42,728	-	42,728
Loan Repayments	-	-	-	17,609	-	-	-	17,609
Miscellaneous	-	-	815	-	-	-	4,074	4,889
Total Revenues	<u>-</u>	<u>77,538</u>	<u>815</u>	<u>17,609</u>	<u>-</u>	<u>42,728</u>	<u>9,806</u>	<u>148,496</u>
EXPENDITURES								
Current:								
General Government	-	-	-	-	-	23,821	-	23,821
Conservation and Development	-	-	-	42,429	-	-	-	42,429
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>42,429</u>	<u>-</u>	<u>23,821</u>	<u>-</u>	<u>66,250</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>77,538</u>	<u>815</u>	<u>(24,820)</u>	<u>-</u>	<u>18,907</u>	<u>9,806</u>	<u>82,246</u>
OTHER FINANCING SOURCE (USE)								
Transfers In	-	-	-	-	-	78,287	-	78,287
Transfers Out	(331,980)	-	-	-	-	-	-	(331,980)
Total Other Financing Source (Use)	<u>(331,980)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>78,287</u>	<u>-</u>	<u>(253,693)</u>
NET CHANGE IN FUND BALANCES (DEFICIT)	<u>(331,980)</u>	<u>77,538</u>	<u>815</u>	<u>(24,820)</u>	<u>-</u>	<u>97,194</u>	<u>9,806</u>	<u>(171,447)</u>
FUND BALANCES (DEFICIT) - BEGINNING OF YEAR - AS PREVIOUSLY REPORTED	331,980	228,302	430,950	869,470	(59,564)	-	-	1,801,138
CHANGE IN FINANCIAL REPORTING ENTITY	-	-	-	-	59,564	(37,811)	-	21,753
FUND BALANCES (DEFICIT) - BEGINNING OF YEAR - AS RESTATED	<u>331,980</u>	<u>228,302</u>	<u>430,950</u>	<u>869,470</u>	<u>-</u>	<u>(37,811)</u>	<u>-</u>	<u>1,822,891</u>
FUND BALANCES - END OF YEAR	<u>\$ -</u>	<u>\$ 305,840</u>	<u>\$ 431,765</u>	<u>\$ 844,650</u>	<u>\$ -</u>	<u>\$ 59,383</u>	<u>\$ 9,806</u>	<u>\$ 1,651,444</u>

DUNN COUNTY, WISCONSIN
Combining Statement of Net Position
Internal Service Funds
As of December 31, 2024

	Workers'	Health	IT	Total Internal
	Compensation	Insurance	Replacement	Service
				Funds
ASSETS				
Pooled Cash and Investments	\$ 2,534,536	\$ 3,405,728	\$ 666,779	\$ 6,607,043
Accounts Receivable	-	384,389	-	384,389
TOTAL ASSETS	<u>2,534,536</u>	<u>3,790,117</u>	<u>666,779</u>	<u>6,991,432</u>
CURRENT LIABILITIES				
Accounts and Claims Payable	-	1,866,516	28,735	1,895,251
Accrued and Other Current Liabilities	171,031	21,840	-	192,871
TOTAL LIABILITIES	<u>171,031</u>	<u>1,888,356</u>	<u>28,735</u>	<u>2,088,122</u>
NET POSITION				
Unrestricted	<u>\$ 2,363,505</u>	<u>\$ 1,901,761</u>	<u>\$ 638,044</u>	<u>\$ 4,903,310</u>

DUNN COUNTY, WISCONSIN
Combining Statement of Revenues, Expenses and Changes in Net Position
Internal Service Funds
For the Year Ended December 31, 2024

	<u>Workers' Compensation</u>	<u>Health Insurance</u>	<u>IT Replacement</u>	<u>Total Internal Service Funds</u>
OPERATING REVENUES				
Charges to County Departments	\$ 751,192	\$ 8,701,740	\$ 200,921	\$ 9,653,853
OPERATING EXPENSES				
Administration	10,486	790,451	101,748	902,685
Benefit Payments	311,139	9,120,402	-	9,431,541
Total Operating Expenses	<u>321,625</u>	<u>9,910,853</u>	<u>101,748</u>	<u>10,334,226</u>
OPERATING INCOME (LOSS)	<u>429,567</u>	<u>(1,209,113)</u>	<u>99,173</u>	<u>(680,373)</u>
NONOPERATING REVENUES				
Investment Earnings	112,996	-	-	112,996
INCOME (LOSS) BEFORE TRANSFERS	542,563	(1,209,113)	99,173	(567,377)
TRANSFERS IN	-	-	598,435	598,435
TRANSFERS OUT	<u>(200,000)</u>	<u>(400,000)</u>	<u>-</u>	<u>(600,000)</u>
CHANGE IN NET POSITION	<u>342,563</u>	<u>(1,609,113)</u>	<u>697,608</u>	<u>(568,942)</u>
NET POSITION - BEGINNING OF YEAR - AS PREVIOUSLY REPORTED	2,020,942	3,510,874	-	5,531,816
CHANGE IN FINANCIAL REPORTING ENTITY	<u>-</u>	<u>-</u>	<u>(59,564)</u>	<u>(59,564)</u>
NET POSITION - BEGINNING OF YEAR - AS RESTATED	<u>2,020,942</u>	<u>3,510,874</u>	<u>(59,564)</u>	<u>5,472,252</u>
NET POSITION - END OF YEAR	<u><u>\$ 2,363,505</u></u>	<u><u>\$ 1,901,761</u></u>	<u><u>\$ 638,044</u></u>	<u><u>\$ 4,903,310</u></u>

DUNN COUNTY, WISCONSIN
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2024

	Workers' Compensation	Health Insurance	IT Replacement	Total Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash Received from County Departments	\$ 647,417	\$ 8,320,871	\$ 141,598	\$ 9,109,886
Cash Payments to Suppliers	-	-	(73,254)	(73,254)
Cash Paid for Insurance Claims	(311,139)	(8,332,610)	-	(8,643,749)
Cash Paid to Third Party Administrator	(10,486)	(790,451)	-	(800,937)
Net Cash Flows From Operating Activities	<u>325,792</u>	<u>(802,190)</u>	<u>68,344</u>	<u>(408,054)</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES				
Transfer from (to) Other Funds	<u>(200,000)</u>	<u>(400,000)</u>	<u>598,435</u>	<u>(1,565)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Investment Income	<u>112,996</u>	<u>-</u>	<u>-</u>	<u>112,996</u>
CHANGE IN CASH AND INVESTMENTS	238,788	(1,202,190)	666,779	(296,623)
CASH AND INVESTMENTS - BEGINNING	<u>2,295,748</u>	<u>4,607,918</u>	<u>-</u>	<u>6,903,666</u>
CASH AND INVESTMENTS - ENDING	<u><u>\$ 2,534,536</u></u>	<u><u>\$ 3,405,728</u></u>	<u><u>\$ 666,779</u></u>	<u><u>\$ 6,607,043</u></u>
RECONCILIATION OF CASH ACCOUNTS				
Cash and Investments	<u><u>\$ 2,534,536</u></u>	<u><u>\$ 3,405,728</u></u>	<u><u>\$ 666,779</u></u>	<u><u>\$ 6,607,043</u></u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM				
Operating Income (Loss)	\$ 429,567	\$ (1,209,113)	\$ 99,173	\$ (680,373)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Flows from Operating Activities:				
Customer Accounts Receivable	-	(380,869)	-	(380,869)
Accounts and Claims Payable	-	786,576	28,494	815,070
Accrued and Other Current Liabilities	(103,775)	1,216	-	(102,559)
Due to Other Fund	-	-	(59,323)	(59,323)
Net Cash Flows From Operating Activities	<u><u>\$ 325,792</u></u>	<u><u>\$ (802,190)</u></u>	<u><u>\$ 68,344</u></u>	<u><u>\$ (408,054)</u></u>

DUNN COUNTY, WISCONSIN
Combining Statement of Net Position
Custodial Funds
As of December 31, 2024

	Tax Collections Fund	Treasurer Fund	Clerk of Courts Fund	Sheriff Fund	District Attorney Fund	Total Custodial Funds
ASSETS						
Cash and Investments	\$ 3,316,883	\$ 370,996	\$ 1,097,022	\$ 48,695	\$ 23,481	\$ 4,857,077
LIABILITIES						
Due to Other Governments	3,316,883	370,996	-	-	-	3,687,879
RESTRICTED NET POSITION	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,097,022</u>	<u>\$ 48,695</u>	<u>\$ 23,481</u>	<u>\$ 1,169,198</u>

DUNN COUNTY, WISCONSIN
Combining Statement of Changes in Net Position
Custodial Funds
For the Year Ended December 31, 2024

	Tax Collections Fund	Treasurer Fund	Clerk of Courts Fund	Sheriff Fund	District Attorney Fund	Total Custodial Funds
ADDITIONS						
Collections from Individuals	\$ -	\$ -	\$ -	\$ 682,378	\$ 8,753	\$ 691,131
Property Tax Collections for Other Governments	54,794,266	-	-	-	-	54,794,266
Licenses and Fees Collected	-	2,948,860	5,615,366	-	-	8,564,226
Total Additions	<u>54,794,266</u>	<u>2,948,860</u>	<u>5,615,366</u>	<u>682,378</u>	<u>8,753</u>	<u>64,049,623</u>
DEDUCTIONS						
Taxes Remitted to Other Taxing Entities	54,794,266	-	-	-	-	54,794,266
Distributions to Participants	-	-	-	672,875	7,435	680,310
Payments to Other Governments	-	2,948,860	5,147,121	-	-	8,095,981
Total Deductions	<u>54,794,266</u>	<u>2,948,860</u>	<u>5,147,121</u>	<u>672,875</u>	<u>7,435</u>	<u>63,570,557</u>
CHANGE IN NET POSITION	-	-	468,245	9,503	1,318	479,066
NET POSITION - BEGINNING	<u>-</u>	<u>-</u>	<u>628,777</u>	<u>39,192</u>	<u>22,163</u>	<u>690,132</u>
NET POSITION - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,097,022</u>	<u>\$ 48,695</u>	<u>\$ 23,481</u>	<u>\$ 1,169,198</u>

Additional Reports

Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards

To the County Board
Dunn County, Wisconsin

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Dunn County, Wisconsin, (the "County") as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated July 28, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and responses as items 2024-001, 2024-002, 2024-003, 2024-004 and 2024-005 that we consider to be material weaknesses.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

To the County Board
Dunn County, Wisconsin

Dunn County, Wisconsin's Responses to Findings

Government Auditing Standards requires that auditors to perform limited procedures on the County's responses to the findings identified in our audit and described in the accompanying *schedule of findings and responses* and *corrective action plan*. The County's responses were not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and on compliance. Accordingly, this communication is not suitable for any other purpose.

KerberRose SC

KerberRose SC
Certified Public Accountants
Oshkosh, Wisconsin
July 28, 2025

DUNN COUNTY
Schedule of Findings and Responses
December 31, 2024

2024-001	Material Account Adjustments
Condition:	Throughout the course of performing the audit, certain adjustments were identified and proposed. Management has approved and posted these material adjustments to present fair and accurate financial statements.
Criteria:	Management is responsible for maintaining internal controls and maintaining its accounting records in accordance with U.S. Generally Accepted Accounting Principles (GAAP).
Cause:	Internal controls did not detect certain adjustments necessary to properly record year-end balances.
Effect:	The initial trial balances were misstated.
Recommendation:	We recommend that management take steps to ensure that all year-end adjustments are identified and posted for financial reporting purposes.
Management's Response:	The County is aware of the reasons for the material account adjustments and has continued to take action to implement procedures for the preparation of year-end adjustments.
Responsible Official:	Beata Haug, PhD – CFO
Anticipated Completion Date:	The County intends to work towards resolving this finding for the following year.

DUNN COUNTY
Schedule of Findings and Responses (Continued)
December 31, 2024

2024-002

Financial Reporting

Condition:	During our audit, we noted that the internal control system does not include a process for preparing the annual audited financial statements and the related disclosures in accordance with GAAP.
Criteria:	Management is responsible for establishing and maintaining internal controls and for the fair presentation of the financial position, change in net position, and disclosures in the financial statements in conformity with U.S. Generally Accepted Accounting Principles (GAAP).
Cause:	Management does not have the required experience and expertise to prepare financial statements. Therefore, management requested that KerberRose SC assist in preparing a draft of the audited financial statements, including the related footnote disclosures. The outsourcing is a result of management's cost/benefit decision to use our accounting expertise rather than incurring this internal resource cost.
Effect:	Although the auditors are assisting with the preparation of the financial statements and related footnotes, management of the County thoroughly reviews them and accepts responsibility for their completeness and accuracy.
Recommendation:	We recommend that management continues to make this decision on a cost/benefit basis.
Management's Response:	The County will continue to contract with an outside audit firm to complete the statements and related notes to comply with GAAP. Management does review and approve the financial statements and management accepts responsibility for the financial statements.
Responsible Official:	Beata Haug, PhD – CFO
Anticipated Completion Date:	This finding will not completely resolve itself given the cost/benefit basis the County continues to make.

DUNN COUNTY
Schedule of Findings and Responses (Continued)
December 31, 2024

2024-003

Schedules of Expenditures of Federal and State Awards

Condition: The Uniform Guidance and the *State Single Audit Guidelines* require the County to prepare appropriate financial statements, including the schedules of expenditures of federal and state awards. While the current staff of the County maintain records supporting amounts reported in the schedules of expenditures of federal and state awards, the County contracts with KerberRose SC to compile the data from these records and assist in the preparation of the single audit report for the County.

Criteria: Having staff with expertise in federal and state financial reporting prepare the County's single audit reports is an internal control intended to prevent, detect and correct a potential misstatement in the schedules of expenditures of federal and state awards, or accompanying notes to the schedules.

Cause: The additional costs associated with hiring staff sufficiently experienced to prepare the County's single audit report, including the additional training time, outweigh the derived benefits.

Effect: Although the auditors are assisting with the preparation of the schedules of expenditures of federal and state awards, management of the County thoroughly reviews the schedules and accepts responsibility for the schedules' completeness and accuracy.

Recommendation: We recommend management and the County Board continue to monitor the transactions and the financial records of the County, including those related to federal and state awards. We also recommend continuing to review the schedules of expenditures of federal and state awards upon their preparation.

Management's Response: The County is aware of the requirements and will attempt to compile the information necessary in the future.

Responsible Official: Beata Haug, PhD – CFO

Anticipated Completion Date: This finding will not completely resolve itself given the cost/benefit basis the County continues to make.

DUNN COUNTY
Schedule of Findings and Responses (Continued)
December 31, 2024

2024-004 Lack of Segregation of Duties

Condition: During our audit, we noted that many of the accounting functions are performed by a few individuals, which include overseeing and reconciling most accounts at the County. These same individuals have the ability to record journal entries and reconcile accounts.

Criteria: The County Board and management are responsible for establishing and maintaining internal controls over financial reporting to prevent misstatements in their financial reporting.

Cause: Limited staff with knowledge of the general ledger and accounting functions.

Effect: Because of the lack of segregation of duties, unauthorized transactions or misstatements as a result of errors could occur.

Recommendation: We recommend that management continues to make this decision on a cost/benefit basis, however rolls and responsibilities should be reviewed to properly delegate work to segregate duties with the finance department.

Management's Response: The County is aware of the lack of segregation of duties caused by the limited number of staff with a higher understanding of the general ledger and operations of the County and will review the organizational chart and procedures to properly segregate duties.

Responsible Official: Beata Haug, PhD – CFO

Anticipated Completion Date: This finding may not completely resolve itself in one year given time constraints.

DUNN COUNTY
Schedule of Findings and Responses (Continued)
December 31, 2024

2024-005

Internal Controls Over Cash

Condition:	During our audit, we noted that many of the bank statements and related reconciliations are handled through a decentralized process and are not reviewed by the Finance Department.
Criteria:	The implementation of effective internal control activities include timely completion and review of reconciliations of the County's cash. This allows the County personnel to detect possible misstatements in the County's general ledger or bank accounts in a timely manner.
Cause:	The County does not have a strong control environment that emphasizes control activities to ensure its assets are not misappropriated.
Effect:	The County could have its assets misappropriated or fraud to be perpetuated without effective preventive and detective controls.
Recommendation:	We recommend that the County understand and implement a strong internal control environment that begins with the County Board and management. This will allow focus on control activities which will protect the County's assets.
Management's Response:	The County will review its internal control structure and implement improvements to focus on protecting the County's assets.
Responsible Official:	Beata Haug, PhD – CFO
Anticipated Completion Date:	The County will remedy this in the subsequent fiscal year.

DUNN COUNTY
Schedule of Prior Year Findings
December 31, 2024

Financial Statement Findings

2023-001 – Material Audit Adjustments – See current finding 2024-01.

2023-002 – Financial Reporting – See current finding 2024-02.

2023-003 – Schedule of Expenditures of Federal and State Awards – See current finding 2024-03.

2023-004 – Lack of Segregation of Duties – See current finding 2024-04.

2023-005 – Internal Controls Over Cash – See current finding 2024-05.



Corrective Action Plan

2024-001 – Material Adjustments – The County is aware there were material adjustments and intends to gain additional understanding and training to reduce the material adjustments.

Responsible Official – Beata Hauge, PhD – CFO

Anticipated Completion Date – The County intends to reduce the material adjustments within the next year.

2024-002 – Financial Reporting – The County is aware that its staff does not have a process to prepare financial statements and related notes in accordance with GAAP. The County will continue to make this decision on a cost/benefit basis and have auditors assist in preparing the financial statements and related notes. Management does review the financial statements and compares to the County's financial records for completeness and accuracy and accepts responsibility for those financial statements.

Responsible Official – Beata Hauge, PhD – CFO

Anticipated Completion Date – This finding will not completely resolve itself given the cost/benefit basis the County continues to make.

2024-003 – Preparation of Schedule of Federal and State Awards – The County will continue to make this decision on a cost/benefit basis and have auditors assist in preparing the schedules of expenditures of federal and state awards while reviewing for completeness and accuracy.

Responsible Official – Beata Hauge, PhD – CFO

Anticipated Completion Date – This finding will not completely resolve itself given the cost/benefit basis the County continues to make.

2024-004 – Lack of Segregation of Duties – The County is aware of the lack of segregation of duties caused by the limited number of staff with a higher understanding of the general ledger and operations of the County and will review the organizational chart and procedures to properly segregate duties.

Responsible Official – Beata Hauge, PhD – CFO

Anticipated Completion Date – This finding will not completely resolve itself given time constraints in the current year, however the County will work to make improvements.

2024-005 – Internal Controls Over Cash – The County will review its internal control structure and implement improvements to focus on protecting the County's assets.

Responsible Official – Beata Hauge, PhD – CFO

Anticipated Completion Date – The County will remedy this in the subsequent fiscal year.

Purchases Over \$40,000
July-2025

Department	Vendor	Description	Amount	Comment
Emergency Management	AT&T DW Holdings Inc	Agency Contracts	272,192.00	911 call-handling system to manage emergency calls - voice, data, video, and text.
Debt Service	Associated Trust Company, N.A.	Interest Expense	41,125.00	2022A GO Notes
Debt Service	Associated Trust Company, N.A.	Principal Payments	300,000.00	2022A GO Notes
Debt Service	Associated Trust Company, N.A.	Interest Expense	59,375.00	2024A GO Notes

August 2025

Department	Vendor	Description	Amount	Comment
None				

DUNN COUNTY DISTRICT ATTORNEY'S OFFICE

ANNUAL REPORT FOR 2024



Staff

Andrea Nodolf
Andrew Maki
Megan Kelly
Lucas Arras
David Schneck
Christine Soules
Rhonda Spiess
Nicole Delaney
Michelle Clark
Bradley Erickson
Laurie Werner
Maria Herdahl
Julie Anderson
Kimberly Riegel

District Attorney
Assistant District Attorney
Assistant District Attorney
Assistant District Attorney
Assistant District Attorney
Office Manager
Legal Secretary
Legal Secretary
Legal Secretary
Deferred Prosecution Coordinator
Secretary
Victim Witness Coordinator
Victim Witness Assistant
Victim Witness Assistant

DISTRICT ATTORNEY'S OFFICE 2024 ANNUAL REPORT TO THE DUNN COUNTY BOARD OF SUPERVISORS

A. Mission Statement

The Dunn County District Attorney's Office ("Office") is dedicated to protecting our community through vigorous prosecution of criminal offenders, and providing valuable and timely services to victims of crime.

B. Summary of Responsibilities

The duties of the District Attorney's Office include: reviewing referrals from multiple law enforcement agencies regarding possible criminal activity; prosecution of all criminal traffic, misdemeanor, and felony offenses; management of the Pre-Charge Diversion Program and Deferred Acceptance of Guilty Plea Agreements including successful completion and termination data; contested traffic and forfeiture matters; complex forfeitures; juvenile matters including delinquency petitions, children in need of protective services (CHIPS), juveniles in need of protective services (JIPS), truancy matters, and termination of parental rights (TPR); providing statutory and constitutional rights to victims of crimes including notice of all hearings, gathering and submitting restitution information to the court, meetings with victims, accompanying victims to court, and providing final disposition of cases to victims; applying for, monitoring, and managing grant funding for the Victim/Witness Department; reviewing/preparing search warrants and document subpoenas; advising law enforcement; responding to open records requests; providing domestic case information to the State; and case database tracking.

C. Highlights of 2024

2024 was another busy year for this Office.

- a. There were a number of staffing changes.
 - i. Assistant District Attorney (ADA) Andrew Maki retired on November 15, 2024, after 32 years of dedicated service. Although the position was advertised two months prior to his retirement, it remained unfilled until April, 2025. We were fortunate to fill the position when we did, as there are numerous ADA vacancies across the state. The ongoing prosecutor shortage has created a competitive environment in which attorneys have significant flexibility in choosing where to work.
 - ii. The Victim/Witness Department role continues to experience a high level of turnover. Since 2016, 18 employees in the Victim/Witness program have left their positions. The two primary reasons for this ongoing turnover are low pay coupled with the high emotional demands of the work.

- b. In June 2024, this Office purchased media management software, Axon, and began using it to send and receive media electronically. The previous method of receiving and storing media on discs and flash drives had become increasingly inefficient and unsustainable due to the dramatic increase of files from body worn cameras, squad cameras, cell phone downloads, etc.

D. Case filings

The number of cases filed by this Office in 2024 remained consistent with recent prior years as described below:

	2020	2021	2022	2023	2024
Criminal Traffic	206	300	322	340	372
Misdemeanors	487	352	448	534	496
Felonies	486	440	463	478	453
Pre-Charge Diversion	62	78	71	63	57
Juvenile	123	125	100	95	105

- a. The Victim/Witness Department served 863 victims in 2024. Services include a variety of activities including speaking with victims or their attorney, preparing correspondence explaining the status of a matter in court, accompanying a victim to court upon request, attending interviews of children at the Child Advocacy Center in Eau Claire in order to provide services to the families of those children, in person meetings with the victim, and much more.

2019 - 579 victims served
2020 - 848 victims served
2021 - 956 victims served
2022 - 910 victims served
2023 - 1,014 victims served
2024 – 863 victims served

- b. Bradley Erickson, the Deferred Prosecution Coordinator, managed 187 Deferred Acceptance of Guilty Plea (“DAGP”) agreements and 57 Pre-Charge Diversion referrals. A substantial part of his time is spent ensuring participants complete their agreements, i.e., obtain an AODA assessment, follow through with recommendations and provide proof to this Office, and/or complete community service. A separate document with those statistics is included within this report.

E. Notable Cases in 2024

- a. On January 2-3, 2024, ADA Kelly had a jury trial in Dunn County Case No. 21CF333 in which the Defendant was found guilty of ten counts of Possession of Child Pornography. On March 15, 2024 a sentencing hearing was held and the

Defendant was sentenced to a 12 year prison sentence consisting of 5 years initial confinement followed by 7 years of extended supervision.

- b. On January 29-February 1, 2024, I had a jury trial in Dunn County Case No. 21CF368 in which the Defendant was found guilty of two counts 1st Degree Sexual Assault of a Child Under Age 12. On July 9, 2024, a sentencing hearing was held. The Court sentenced the Defendant to a 35 year prison sentence consisting of 25 years initial confinement followed by 10 years of extended supervision.
- c. On February 19, 2024, a sentencing hearing was held in Dunn County Case No. 21CF77, for a jury trial I had in October, 2023. During that trial, the Defendant was found guilty of two counts of 1st Degree Sexual Assault of a Child Under Age 12 and two counts Incest with Child by Stepparent. The Defendant was sentenced to a 32 year prison sentence consisting of 25 years initial confinement followed by 7 years of extended supervision.
- d. On April 22, 2024, a sentencing hearing was held in Dunn County Case No. 21CF376. The Defendant had previously pled guilty to one count of 2nd Degree Sexual Assault – Victim Incapable of Consent. This case involved sexual assaults against adult victims. The Court sentenced the Defendant to a 20 year prison sentence consisting of 10 years initial confinement followed by 10 years of extended supervision.
- e. On June 10-12, 2024, I had a jury trial in Dunn County Case No. 18CF474. During this trial, the Defendant, who was employed as a caretaker at an adult family home in Menomonie, was found guilty of one count Second Degree Sexual Assault – Sexual Contact with a Resident and one count Second Degree Sexual Assault – Sexual Intercourse with a Resident. On November 6, 2024, a sentencing hearing was held in which the State requested a sentence of 15-17 years initial confinement, the defense requested 3 years initial confinement. The Court ultimately sentenced the Defendant to 9 years of initial confinement followed by 9 years of extended supervision.
- f. On June 25, 2024, a sentencing hearing was held in Dunn County Case No. 23CF357. In this case, the Defendant previously pled to one count of Possession of Child Pornography. The Court sentenced the Defendant to a 6 year prison sentence consisting of 3 years initial confinement followed by 3 years of extended supervision.
- g. On July 10, 2024, a sentencing hearing was held in Dunn County Case 24CF110. The Defendant previously pled to one count of Mistreatment of Animals and one count of Failure to Provide Proper Food and Drink to Confined Animals, both as repeaters. The Court sentenced the Defendant to 5.5 years of probation and 12 months of jail, among other conditions. One of the dogs in this case, Boss, unfortunately had to be put down despite the best efforts of many staff members of

the Dunn County Humane Society and veterinarians at Hoof and Paw Vet Clinic. The other dog, Precious, recovered and was later adopted.

- h. On August 5-6, 2024, I had a jury trial in Dunn County Case No. 22CF150, in which the Defendant was found guilty at trial of two counts of 1st Degree Child Sexual Assault of a Child Under Age 13 and two counts of Incest. A sentencing hearing was held on November 1, 2024. At the sentencing hearing the State requested a sentence of 20 years initial confinement followed by 10 years of extended supervision. The defense requested a sentence of 5 years initial confinement followed by 10 years extended supervision. The Court sentenced the Defendant to 20 years of initial confinement followed by 6 years of extended supervision.
- i. On August 9, 2024, a sentencing hearing was held in Dunn County Case No. 23CF239. The Defendant previously pled to one count of Physical Abuse of an Elder Person – Intentionally Cause Bodily Harm with the Use of a Dangerous Weapon and one count of Burglary – Armed with a Dangerous Weapon. The Court sentenced the Defendant to a 10 year prison sentence with 5 years of initial confinement followed by 5 years of extended supervision for Count 2. The Defendant was placed on an additional 5 years of probation for Count 1, with the sentence withheld.
- j. On August 20, 2024, a sentencing hearing was held in Dunn County Cases 23CF197 and 23CF318. The Defendant previously pled guilty to one count of Possession of Child Pornography in 23CF197 and two counts of Possession of Child Pornography in 23CF318. The Court sentenced the Defendant to a 6 year prison sentence with 4 years of initial confinement followed by 2 years of extended supervision in 23CF197. The Defendant was sentenced to a 6 year prison sentence with 4 years of initial confinement followed by 2 years of extended supervision for each count in 23CF318, to be served concurrent to one another but consecutive to 23CF197.
- k. On August 30, 2024, a sentencing hearing was held in Dunn County Case 24CF8. The Defendant previously pled no contest to one count of Substantial Battery-Intend Bodily Harm as a repeater with an increased penalty for elder person victim. The Court sentenced the Defendant to a 6 year prison sentence with 4 years of initial confinement followed by 2 years of extended supervision.
- l. On October 7, 2024, a sentencing hearing was held in Dunn County Case 23CF166. The Defendant previously pled guilty to one count Manufacture/Deliver Amphetamine (>3-10g) and entered a no contest plea to one count of Substantial Battery. The Court sentenced the Defendant to 10 years for the drug-related charge, consisting of 5 years of initial confinement followed by 5 years of extended supervision. Additionally, for the other charge, the Defendant received a 3.5-year prison sentence with 1.5 years of initial confinement followed by 2 years extended supervision for other charge, to be served concurrently.

- m. On October 28-30, 2024, a jury trial was held in Dunn County Case 21CF303 in which Defendant was found guilty of four counts of Hiding a Corpse. The Defendant was later sentenced to a 24 year prison sentence with 16 years of initial confinement followed by 8 years of extended supervision. This case took a considerable amount of hours and resources to bring this Defendant to justice.
- n. On November 18-20, 2024, I had a jury trial in Dunn County case number 24CF184. This case relied heavily on video surveillance footage from the crime scene. Axon, the new digital evidence system, was crucial in slowing down and zooming in on certain articles of clothing the robber wore to identify him as he was masked and gloved during the robbery. Legal Secretary Rhonda Spiess, did an excellent job creating clips from that video, and had to testify at trial on the work she performed. Ultimately, the Defendant was found guilty of armed robbery with threat of force and carrying a concealed knife.
- o. Similar to previous years, 330 operating while intoxicated (“OWI”) cases were filed in 2024. Several of these cases go to jury trial and are handled by ADAs. 10th judicial district guidelines provide a consistent approach to sentencing OWI cases. For example, an OWI fourth results in a felony offense and 5th and subsequent offenses carry a presumptive prison sentence.

F. Training

In 2024 multiple prosecutors from this Office participated in the Statewide Prosecutors Education and Training (SPET) Conference, a 3-day Physical Abuse Boot Camp for prosecutors, and an OWI seminar.

I also conducted two 8-hour trainings on elder abuse with a team from Dunn County. This training was part of a US Department of Justice federal grant that “trained the trainers”.

In 2024, two legal secretaries attended the annual Criminal Law Agency Support Staff Association (CLASS A) Conference. Additionally, one of our legal secretaries completed an in-depth Axon Investigate training. These advanced video editing skills greatly benefit this Office by enhancing the clarity and impact of evidence presented in court.

In 2024, Victim/Witness staff also took part in several valuable training opportunities including the annual Wisconsin Victim Witness Professionals conference, the 2024 Wisconsin Serving Victims of Crime Conference, and a Domestic Violence training at the Menomonie Police Department.

G. 2024 Budget

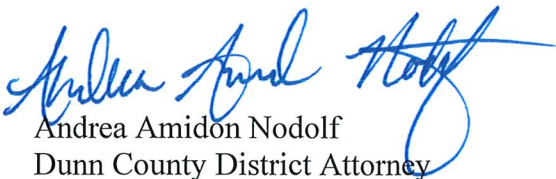
2024 was a financially positive year for this Office. This Office ended the year \$106,982 under budget on expenditures, due primarily to a vacant Victim/Witness Assistant position that remained unfilled. Additional savings came from our capital expenditure budget for a digital evidence management system. We selected Axon, which ultimately cost less than anticipated. In 2024, this Office also generated higher-than-expected revenue from both discovery fees and grant funding. A substantial portion of our Victim/Witness program was supported by the Federal VOCA (Victims of Crime Act) grant and Chapter 950 reimbursement. Unfortunately, although this Office has received VOCA grant funds for decades, we will no longer be receiving Federal VOCA funding moving forward. This Office submitted a competitive grant application for VOCA funds in May, 2024 and was not awarded any funding. VOCA awards have shifted toward non-profit agencies, with only 3 out of 72 counties receiving grant awards. This was a huge disappointment for this Office. However, I am taking all possible steps to reduce the impact on the county levy, including leaving one of the Victim/Witness Assistant positions vacant.

H. 2025 Projects

- a. Ensure staff and prosecutors attend in person training and continuing legal education courses. Given the large turnover in Victim/Witness, I hope to send staff to in person trainings and help them connect with our local government and community partners.
- b. Continue to collaborate with partner agencies to address alcohol and drug use including methamphetamine.
- c. This Office will continue to work on our storage room. In 2019, this Office moved to “paper on demand”, and our storage room still has a number of paper files that can be scanned in, disposed of, or boxed up and sent to long-term storage. This project will take a significant amount of time.

This report is only a snapshot of the great work that this Office does on a daily basis. I would like to thank the Assistant District Attorneys and Office staff for their tireless work and dedication. Their service goes well beyond what is expected of them and they are truly dedicated public servants. It is an honor to serve Dunn County and I’m looking forward to another successful year. Feel free to contact me if you have any questions or concerns.

Sincerely,



Andrea Amidon Nodolf
Dunn County District Attorney

2024 DAGP STATISTICS

DAGP 2024 Statistics

DAGP's entered in 2024	187	
All-time DAGP's entered	1973	
DAGP's ended in 2024	213	
All-time DAGP's ended	1642	
Successful discharges in 2024	154	72% Success
Successful all-time	1045	64% Success
Unsuccessful discharges in 2024	59	28% Failure
Unsuccessful all-time	601	36% Failure
Failed for new charges in 2024	35	59%
Failed for rules violations in 2024	23	39%
Deceased in 2024	0	0%
Defendant's Request in 2024	1	2%
<u>The following are all as of 09/2025</u>		
DAGP's offered and pending		101
DAGP's pending in warrant		23
Total pending DAGP's		128
DAGP's ongoing		272
DAGP's in warrant status		24
Total DAGP's		296
Treatment Court Participants		9
Cases involved in SAFE (Domestic Violence)		25
Cases involved in TOP (AODA)		13
Monitor Court Progress - Appropriate for Treatment Court/TOP/Family Treatment Court		155
Monitor Court Progress – Possible Jury Trials		32

Pre-Charge Diversion 2024 Statistics

Pre-Charge Diversion referrals 2024	57	
Rejected in 2024	11	19% were rejected
Accepted in 2024	46	
Stout laptop referrals in 2024	0	0% were laptop referrals
Stout laptops located and returned	0	
Stout laptops referred for charges	0	

Pre-Charge Diversions ended in 2024	55	
Pre-Charge Diversions ongoing	20	<i>As of 09/01/2025</i>
Pre-Charge Diversions pending	0	<i>As of 09/01/2025</i>

Compliant in 2024	43	78%
Non-compliant in 2024	12	22%



2025

TREASURER'S

ANNUAL

REPORT

Prepared by:

Lynn Niggemann

Dunn County Treasurer

Treasurer's Team



Lynn Niggemann (1 year and 3 months of service), Angela Wagner (8 years of service), Terri Chastan (4.5 years of service), Mark Kalscheur (1 year and 3 months of service)



Laura Witt (3.5 months of service)



Kathy Gram (3 years of service,
including LTE status)

With part-time staff, it is hard to get everyone in the office at the same time.

Treasurer's Office Responsibilities

- Real Estate Tax Preparation for Thirty Municipalities
- Collection of 1st installment Real Estate Taxes for Thirteen Municipalities
- Collection of all Thirty Municipalities 2nd installment Real Estate Taxes
- Collection of all Postponed and Delinquent taxes
- Daily Receipts of County Money for all departments
- Investment of County Funds
- Maintain Tax Deeds on Delinquent Properties, including working with Corporate Council in preparing documents for the IN-REM process
- Maintain and Reconcile County Bank Accounts

2024-2025 CHANGES

Treasurer's office staff

In 2025, the Treasurer's office filled the part-time vacant position. It has been wonderful having Laura Witt as an addition to our team. You will find her helping taxpayers and department staff on Wednesday afternoons, Thursdays and Fridays.

Tax Software

GCS, our tax software had provided the County with a sunset date in 2025 to convert to LandNav, a division of Catalis. This process took place in April. The conversion provided a new look and is a cloud-based product. With all conversions, there are pain points to overcome. The most interesting thing is that even though the conversion is considered an upgrade, the tasks seem to take more steps to accomplish.

Over the last five months, the Treasurer's office has adapted the LandNav software and are excited as we move into the 2025 tax season. The most exciting feature as we move forward is the tax software integration with the credit card, debit card and eCheck processing. LandNav has the capability to flow the tax payments directly to the Municipal Treasurers that collect first installment. Why is this feature so great? During the 2024 tax season, the Treasurers office had to

process approximately 150 checks to the Municipalities for payments received at our Dunn County bank account through the credit card process vs. the payment going directly to the Municipal Treasurer's bank account. This will be a significant time saver during our very busy time.

Next transition for tax software

At the end of August, the Municipalities that collect first installment tax payments were introduced to the LandNav product. They are in the training phase with an expected "Go Live" date in November.

Bremer Bank a Division of Old National Bank

In May, Old National Bank purchased Bremer Bank. Some of the Finance staff and the Treasurer's staff have been working with Bremer Bank to understand all the necessary changes that will need to occur to have a successful transition to the Old National Bank (ONB) platform. The big day will occur on October 20, 2025. Along with the change Beata, Chief Finance Officer has been working with Bremer Bank to change our current Elan Purchasing Card to the Bremer Bank Purchasing card to assist with a smoother transition to the ONB platform.

Banking and ERP transition

The banking change has required some additional planning and verification to communicate any necessary changes to BS&A, the new ERP software. When Dunn County began the ERP process, data exchange reflected processes that may change as we continue our transitions of both the banking and the developing of the ERP with BS&A.

BS&A

The Treasurer's office is very excited about the new ERP system with BS&A. As we move through the rest of 2025, it is expected that there will be time required to assist with a smooth transition. This will require data verification, early audit preparation and dedication. As we move to January 2026, all financial employees should be excited to learn the new system and be ready to ask questions of the trainers to make sure we get the best out of our training hours. The "Go Live" date is scheduled for March 2, 2026.

Investment Interest Rates

Average Interest Rates December 2024 July 2025

LGIP Funds	4.61%	4.36%
Bremer Wealth	4.67%	4.29%
Money Market	4.86%	4.33%

Tax Bills Printed 2022 - 32,657 2023 - 32,289 2024 - 33,411

Comparison of Taxes Levied			
Taxing Jurisdiction	2022 Tax Year	2023 Tax Year	2024 Tax Year
School Districts	\$26,950,139.75	\$24,561,316.00	\$27,458,538.63
Special Districts	\$16,431.00	\$32,162.00	\$77,165.00
CVTC	\$2,986,426.83	\$3,276,278.57	\$3,537,997.58
State	\$0.00	\$0.00	\$0.00
County	\$24,347,864.17	\$24,561,316.00	\$24,882,634.03
Local Governments	\$14,285,475.57	\$14,793,499.43	\$15,495,297.98
Tax Increment Districts	\$1,646,250.65	\$2,370,685.94	\$2,061,384.32
Total Taxes Levied:	\$70,232,587.97	\$69,595,257.94	\$73,513,017.54
Less:			
State School Credit Applied	\$5,083,388.43	\$6,259,104.88	\$6,493,459.15
Lottery Credit	\$1,810,649.06	\$1,973,915.74	\$1,720,456.42
First Dollar Credit	\$921,141.84	\$897,941.39	\$913,767.28
Net Taxes Due:	\$62,417,408.64	\$60,464,295.93	\$64,385,334.69

Uncollected Tax Balances:	2023 - Tax Year 2022	2024-Tax Year 2023	2025 Tax Year 2024
Current Year Uncollected as of 9/01/2025	\$580,245.67	\$549,616.54	\$826,260.72
Tax Certificates Issued	510	485	660
Total Years Uncollected as of 09/04/2024	\$134,806.54	\$264,295.98	\$826,260.72
Penalty & Interest (P&I) Income - Taxes	Calendar Year 2023	Calendar Year 2024	Calendar Year 01/01/2025 to 09/11/2025
Interest	\$216,230.14	\$147,254.20	\$133,099.29
Penalty	\$86,150.92	\$72,119.10	\$66,005.98
Total P&I Income - Taxes	\$302,381.06	\$219,373.30	\$199,105.27

Dunn County
2024 Highest 10 Real Estate Taxpayers

TAXPAYER NAME	TYPE OF	TOTAL TAX	TOTAL ASSMT	2024 EST FM
WAL-MART STORE #01-1819	RETAIL STORE	\$925,470.12	45,368,000	64,636,100
PO BOX 8050				
BENTONVILLE AR 72712				
RCSAW FACILIT (CAW) LLC	WAREHOUSE	\$466,546.05	22,870,800	32,584,100
RCS-AW FACILITY(SMC)				
371 CENTENNIAL PARKWAY, STE				
LOUISVILLE CO 80027				
MINN MINING & MFG CO	MANUFACTURING	\$460,244.04	22,564,400	32,388,500
3M CENTER BLDG 224 5N 40				
ST PAUL MN 55144-1000				
PHILLIPS PLASTICS CORP	PLASTICS MANUFACTURER	\$413,991.97	20,304,800	28,928,400
3449 SKY PARK BLVD				
EAU CLAIRE WI 54701				
CARDINAL GLASS INDUS	RESIDENTIAL GLASS PROVIDER	\$282,749.55	13,862	19,749,000
775 PRAIRIE CTR DR 200				
EDEN PRAIRIE MN 55344				
BILLS DISTRIBUTING LTD	BEVERAGE DISTRIBUTOR	\$217,240.56	10,650,800	15,174,400
5900 PACKER DR NE				
MENOMONIE WI 54751				
WESTCONSIN CREDIT UNION	FINANCIAL INSTITUTION	\$197,322.41	9,688,900	13,803,700
PO BOX 160				
MENOMONIE WI 54751				
WHISPER RIDGE	RENTAL PROPERTIES	\$182,386.81	8,969,900	12,782,600
13167 COUNTY HWY DD				
CHIPPEWA FALLS WI 54729				
CHIPPEWA VALLEY	FOOD GRADE STORAGE & DISTRIBUTION	\$176,217.37	8,640,000	12,309,400
PO BOX 202				
EAU CLAIRE WI 54702-0202				
ELLSWORTH MENOMONIE	FOOD MANUFACTURER, DISTRIBUTOR & RETAIL	\$166,330.83	8,155,400	11,619,100
PO BOX 610				
MENOMONIE WI 54751				
TOTAL TOP TEN TAXPAYERS		\$3,488,499.71	157,226,862	243,975,300
2024 EQUALIZED VALUE		5,466,428,700		
TOP TEN % OF EQUAILIZED		2.88%		



DUNN COUNTY
Wisconsin

ANNUAL REPORT

2024 - 2025

HUMAN RESOURCES DIVISION DEPARTMENT OF ADMINISTRATION

Prepared By:

Jenalee Nutter

Assistant County Manager/Human Resources Director

Prepared For:

Dunn County Board of Supervisors



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FROM THE DIRECTOR



In 2024, the division made significant strides in workforce development, operational modernization, and employee engagement. A major milestone was the launch of the County's first-ever structured leadership development program, designed to support a management team where approximately 60% were new to their roles within the past three years.

The HR Division also played a key role in the early stages of the County's Enterprise Resource Planning (ERP) system replacement, contributing to process mapping, vendor evaluations, and project team development. Additionally, the team expanded employee education through the Bite-Size Benefits series, offering accessible, topic-focused sessions to help staff better understand and utilize their health and wellness benefits. The team also played an active role in facilitating the establishment of Dunn County's core values, helping to shape a shared foundation for organizational culture and leadership.

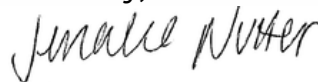
Throughout the year, the division managed a sustained high volume of recruitment and leave administration, intensified by a competitive labor market and the ongoing impact of a high cost of living. These pressures placed continued demands on HR operations and highlighted the need for ongoing investment in workforce support, internal capacity building, and policy modernization to meet the needs of an ever-changing County organization.

As we look ahead, the Human Resources Division remains committed to serving as a strategic partner and support system for County leadership. We work behind the scenes to ensure compliance is maintained, while enabling each department to focus on its unique and essential operations. Our goal is to provide the tools, guidance and structures that empower leaders to lead effectively and employees to thrive—ensuring that County services remain strong, responsive, and resilient.

MISSION STATEMENT:

We attract, retain, and cultivate top talent by fostering well-being, ensuring compliance, and promoting an environment that embodies Dunn County's core values.

Sincerely,



Jenalee Nutter

Assistant County Manager/HR Director

2024 BUDGET TO ACTUAL OVERVIEW

HUMAN RESOURCES

Acct Type	Total 2024 Budget	2024 Actuals
Revenue: Trust Transfer	(100,000)	(100,000)
Revenue: Misc	(20,000)	(1,650)
Revenue: Levy	(682,136)	(682,136)
Expense: S&F	653,476	590,934
Expense: Operating	148,660	134,709
Grand Total	-	(58,143)

(SURPLUS)/DEFICIT

RISK MANAGEMENT

Acct Type	Total 2024 Budget	2024 Actuals
Revenue: Other	(6,582)	-
Revenue: Misc	(50,500)	(33,099)
Revenue: Levy	(271,918)	(271,918)
Expense: Operating	329,000	199,894
Grand Total	-	(105,123)

(SURPLUS)/DEFICIT

PAYROLL

Acct Type	Total 2024 Budget	2024 Actuals
Revenue: Levy	(104,080)	(104,080)
Revenue: Other	(36,199)	-
Revenue: Misc	-	(432)
Expense: S&F	139,679	156,510
Expense: Operating	600	552
Grand Total	-	52,549

(SURPLUS)/DEFICIT

Our Team

The Human Resources Division of Dunn County is structured to provide comprehensive support across a wide range of functions—many of which extend beyond the scope of a traditional HR department. In addition to core responsibilities like recruitment, training, and compliance, the division also oversees Risk Management, Benefits Administration, and Payroll.

At the start of 2024, the team included the Human Resources Director, HR Manager, two HR Advisors, a Payroll Specialist, a Safety & Benefits Coordinator, and a newly promoted Talent Development Program Manager for a total FTE of 7.0. In March 2024, a project-based Payroll Specialist was added to support the ERP replacement process, providing critical capacity and back-up to the division, increasing total FTE to 8.0 on a temporary basis.

2024 STAFF CHANGES

January

- HR Advisor promoted to Talent Development Program Manager

March

- Temporary Payroll Specialist (ERP) position added

May

- Vacant HR Advisor position filled
- Second HR Advisor resigned

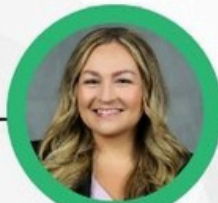
June

- Other vacant HR Advisor position filled.
- No other changes through EOY

2025 STAFF CHANGES

- Temporary Payroll Specialist removed
- HR Director appointed to adjunct Assistant County Manager (25%)
 - Includes oversight of Digital Media & Communications Specialist
- Talent Development Manager reclassified to HR Manager
- **TOTAL HR FTE: 6.75 (down from 8.0)**

Assistant
County Manager



Jenalee Nutter
Human Resources Director (.75)
& Assistant County Manager (.25)

Human
Resources



Krista Vind
Digital Media & Communications Specialist



Sarah Stansberry
Human Resources Manager



Rachel Bock
Human Resources Manager



Melea Nabbefeld
Human Resources Advisor



Sadie Bygd
Human Resources Advisor



Patty Isaacson
Benefits & Safety Coordinator



Lisa Reed
Payroll Specialist

CORE HR FUNCTIONS

RECRUITMENT & ONBOARDING

Aims to attract, select, and onboard the best qualified candidates through efficient recruitment processes, job fairs, and innovative hiring strategies.

EMPLOYEE RELATIONS

Addresses employee concerns, facilitates conflict resolution, and ensures consistent application of policies. Leads investigations into workplace complaints and alleged misconduct, and partners with leadership to implement appropriate corrective actions.

POSITION CONTROL & COMPENSATION

Ensures competitive and equitable compensation through market analysis, job evaluations, and salary structure reviews to attract and retain talent. Oversees position control, including the development, maintenance, and classification of job descriptions

POLICY DEVELOPMENT

Establishes and maintains clear, consistent workplace policies that align with legal requirements, organizational values, and operational needs.

TALENT & LEADERSHIP DEVELOPMENT

Supports the growth and retention of top talent through mentoring, leadership training, and succession planning. It also promotes employee engagement and satisfaction through regular feedback and workplace culture initiatives.

PERFORMANCE MANAGEMENT

Promotes growth and accountability through a clear framework for regular, meaningful feedback, goal setting, and performance conversations. It also supports documentation practices that are essential for legal compliance and risk management, ensuring consistency and accountability across the organization.

LEAVES & ACCOMMODATIONS

Manages employee leave in compliance with FMLA, ADA, and other applicable laws. Ensures timely coordination of accommodations and supports employees through medical, disability, and personal leave processes.

PERSONNEL RECORDS MANAGEMENT

Ensures accurate, secure, and compliant management of employee records, supporting privacy, legal requirements, and organizational efficiency.

LABOR RELATIONS & COLLECTIVE BARGAINING

Manages relationships with labor unions and coordinates collective bargaining and contract negotiations.

ADDITIONAL ADMINISTRATIVE FUNCTIONS

BENEFITS ADMINISTRATION

Administers and manages employee benefits packages, including health insurance, dental and vision insurance, the Wisconsin Retirement System, deferred compensation, life insurance, accident and critical illness insurance, and wellness programs.

PAYROLL ADMINISTRATION

Manages all aspects of payroll processing for county employees, including salary disbursement, tax withholding, and benefits administration. This program ensures accurate and timely payment to all staff, in compliance with local, state, and federal regulations.

SAFETY & WORKERS COMPENSATION

Oversees workplace safety initiatives and ensures compliance with Wisconsin workers' compensation laws and regulations as a self-insured employer.

RISK MANAGEMENT

Identifies, evaluates, and mitigates financial risks to the county, including property insurance, liability, and operational risks.



WORKFORCE DATA

As of 09.2025

390

FULL-TIME

1,560+ hours per year

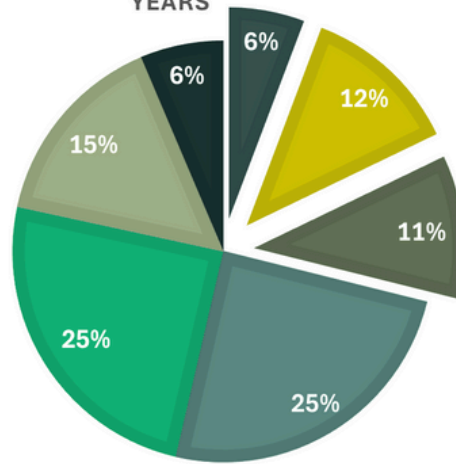
142

PART-TIME

<1,559 hours per year

AGE YEARS

- 65+
- 57-64
- 52-56
- 40-51
- 30-39
- 20-29
- 15-19



18%

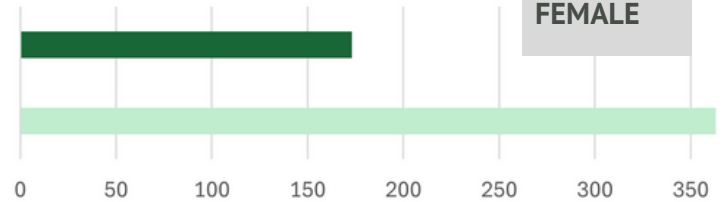
AT WRS RETIREMENT AGE
Age 57 or older

+11%

WILL REACH RETIREMENT
AGE WITHIN 5 YEARS
Age 52 - 56

GENDER

Male
Female

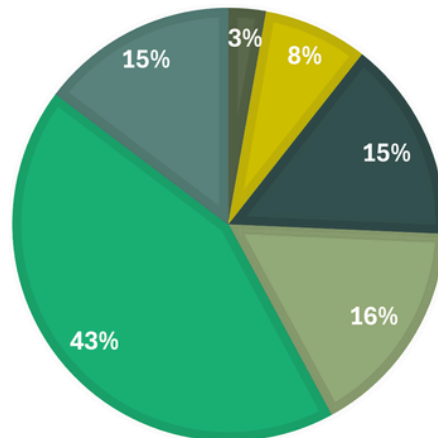


68%

FEMALE

EMPLOYEE TENURE

- 30 or more years
- 20 to 29
- 10 to 19 years
- 5 to 9 years
- 1 to 4 years
- Less than 1 year

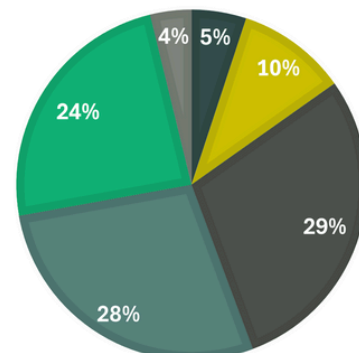


6.95 YEARS

AVERAGE EMPLOYEE TENURE

MANAGEMENT TENURE YEARS OF SERVICE

- 30+
- 20 to 29
- 10 to 19
- 5 to 9
- 1 to 4
- Less than 1



79

TOTAL MANAGERS

28%

4 YEARS OF SERVICE OR LESS
2023: 60%

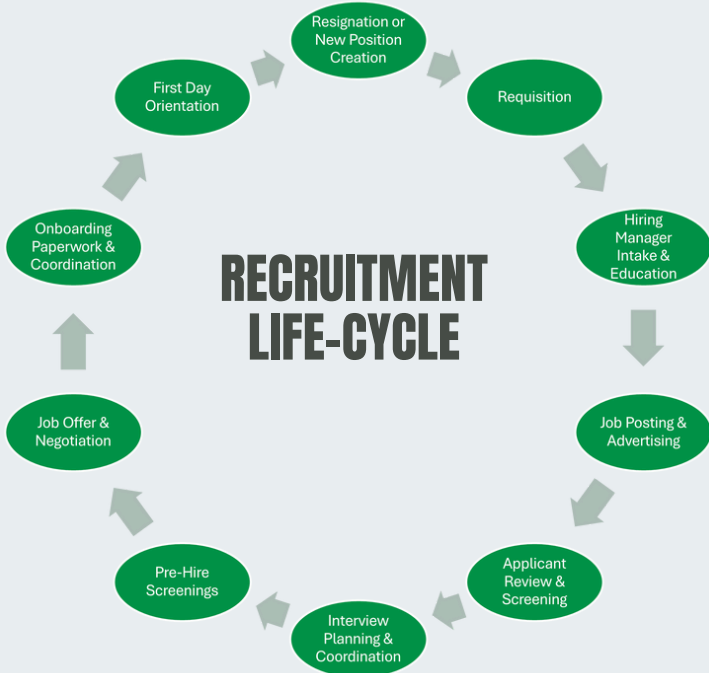
RECRUITMENT & ONBOARDING

A **“requisition”** refers to a formal request to fill a job opening. It’s the process that initiates hiring and includes key details such as:

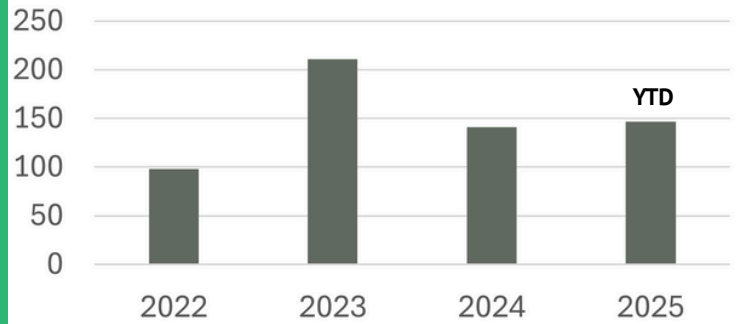
- Job title and department
- Justification for the position
- Budget or funding source
- Employment type (e.g., full-time, part-time, temporary)
- Approval from County Manager

Once a requisition is approved, it usually triggers the posting of the job and the start of the recruitment process, OR the internal transfer process. A requisition that requires a full recruitment cycle is estimated to require about 35 hours of staff time starting from the date the requisition is submitted until a new hire’s first day.

RECRUITMENT LIFE-CYCLE



REQUISITIONS PER YEAR



141
TOTAL
REQUISITIONS

84
JOBS POSTED

824
UNIQUE
APPLICANTS

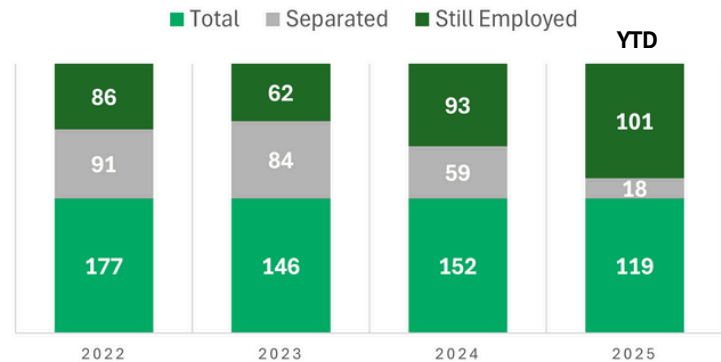
2024

1,130
TOTAL
APPLICATIONS

13.5
AVERAGE
APPLICANTS
PER JOB

152
HIRES

HIRES PER YEAR



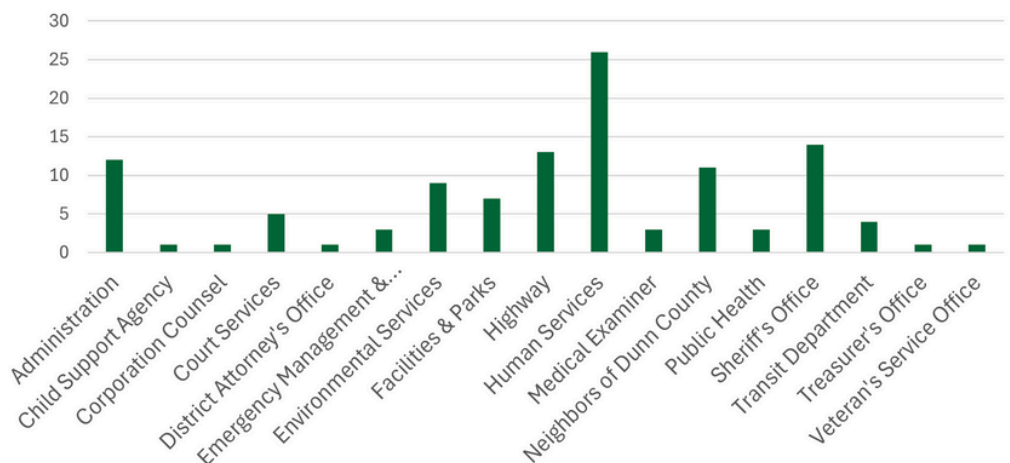
TURNOVER RATE

29.2%
2022

18.2%
2023

19.2%
2024

OF REQUISITIONS BY DEPARTMENT



RETENTION & SATISFACTION

Dunn County conducted its first-ever Employee Satisfaction Survey during the month of May 2024. The survey was developed, is administered, and is reported on by HR. All employees from all departments were encouraged to participate, with 451 employees of 561 total employees completing the survey, for an 80% completion rate.

WHY THIS MATTERS

Employee satisfaction surveys serve as a critical tool in understanding and enhancing the workplace experience for our employees. This report provides an in-depth analysis of the survey results, focusing on the key areas studied, which included:

- General Satisfaction
- Administration
- Management
- Performance & Professional Development
- Organizational Culture
- Compensation & Benefits

However, the survey also highlights key areas requiring attention, including employee dissatisfaction with compensation and benefits, and specific concerns about performance evaluations and feedback, prompting the following priorities for our team:

- Compensation & Benefits
- Performance Management
- Leadership Development

The second annual Employee Satisfaction Survey was administered again in May 2025. Participation remained strong at 70% of employees (compared to 81% in 2024), demonstrating sustained interest in shaping the workplace experience.

When comparing results from 2024 to 2025, there are improved satisfaction in the areas listed to the right. These results indicate that efforts in these areas are beginning to take hold. However, it's important to note that some of these same items—while improving—remain among our lowest-scoring items overall. This tells us that employees are noticing progress, but continued attention and follow-through are still needed to meet expectations.

IMPROVED SATISFACTION LEVELS 2024 - 2025

Survey Statement	% Disagree 2024	% Disagree 2025	% Change
<i>The leaders in Administration (County Manager, Assistant County Manager, Chief Financial Officer, HR Director, Chief Information Officer) keep employees informed about what is happening.</i>	22.7	8.6	↓14.7
<i>I am satisfied with the benefits package I receive (please note: benefits includes those available to all employees, such as the Employee Achievement Program).</i>	29.4	20.8	↓8.6
<i>I feel comfortable approaching my manager with ideas or concerns.</i>	13.8	12.2	↓1.6
<i>This last year, I have had opportunities at work to learn and grow at work.</i>	10.7	9.3	↓1.4
<i>I feel a sense of camaraderie and connection at work.</i>	13.5	12.5	↓1
<i>My job gives me a sense of purpose.</i>	5.8	5.1	↓0.7



LEAVES & ACCOMMODATIONS

Dunn County is legally obligated to administer leave entitlements under both the Federal Family and Medical Leave Act (FMLA) and the Wisconsin Family and Medical Leave Act (WFMLA). These laws provide eligible employees with job-protected leave for qualifying family and medical reasons, including:

- The employee's own serious health condition
- The serious health condition of a spouse, child, or parent
- Birth, adoption, or placement of a child
- Military family leave provisions (federal only)

To support compliance, Dunn County contracts with a **third-party administrator (TPA)**—but the TPA primarily handles the **mechanical aspects** of the process, such as collecting and reviewing medical certifications, determining eligibility and approval and issuing standard notices. The more complex and time-intensive responsibilities remain with the County's HR team, including:

- **Initial and ongoing communication** and guidance with employees and supervisors
- **Return-to-work planning**, including accommodations and reintegration
- **Monitoring intermittent leave** and ensuring alignment with internal policies
- **Coordinating** employee benefits internally and with vendors
- **Administering** the leave donation process

HR practitioner surveys and case studies presented at the Society for Human Resources Management (SHRM) Seminars have estimated the following:

- Simple cases (e.g., continuous leave with no complications): 3–5 hours of HR time, including initial consultation, coordination with a third-party administrator, and return-to-work planning.
- Complex cases (e.g., intermittent leave, ADA overlap, or performance concerns): 6–10+ hours, due to ongoing communication, documentation, and coordination with multiple stakeholders.

82 MEDICAL & CAREGIVER LEAVES 4 MILITARY LEAVES 16 EDUCATIONAL LEAVES

Dunn County may grant educational leaves of absence to employees who wish to pursue coursework or training that enhances their job-related skills or supports County operations. These leaves are typically:

- Unpaid, unless otherwise approved
- Subject to department head and HR approval
- Evaluated based on the relevance of the educational opportunity to the employee's current or potential future role

Employees must submit a formal request and may be required to provide documentation outlining the purpose and duration of the leave.

2 PERSONAL LEAVES

Personal leaves are available to employees who need time away from work for reasons not covered under other leave categories (e.g., FMLA, sick leave, vacation). Key points include:

- Unpaid and discretionary
- Requests must be submitted using the electronic Personal Leave of Absence form available through the employee portal or HR
- Approval is based on operational needs and the employee's work history

These leaves are intended to provide flexibility while maintaining continuity of County services.

10 REQUESTS FOR ACCOMMODATIONS

The HR Division ensures compliance with the ADA by responding to accommodation requests, leading the interactive process with employees and supervisors, maintaining confidentiality, documenting actions, and training supervisors. Accommodations may include schedule changes, job modifications, or assistive tools.

The time commitment can range from a few hours to several days per case, especially when accommodations involve medical documentation, job restructuring, or external consultation. Workplace accommodations have become increasingly complex, particularly with the implementation of the Pregnant Workers Fairness Act (PWFA) and the rise in mental health-related requests. These cases often require more time, individualized research, and coordination to navigate overlapping legal standards, evolving medical needs, and nuanced job modifications.

EMPLOYEE RELATIONS

2024:

30
EMPLOYEE MATTERS
OVERALL

9
PERFORMANCE AND
CONDUCT-RELATED
TERMINATIONS



Employee relations refers to how an organization manages relationships between employees and leadership to foster a respectful, productive, and legally compliant workplace. This includes:

- Addressing complaints and concerns
- Resolving interpersonal conflicts
- Conducting internal investigations into misconduct, harassment, or policy violations
- Advising on disciplinary actions
- Ensuring fair and consistent application of policies

Employee relations professionals play a key role in maintaining trust, reducing legal risk, and supporting a positive workplace culture.

The time members of the HR Team spend on employee relations cases varies based on complexity:

- **Simple disputes or policy violations:** Typically resolved in 2–10 hours, including documentation and follow-up
- **Moderate investigations (e.g., harassment or misconduct):** Require 15–30 hours, including interviews, evidence review, and coordination
- **Complex or sensitive cases (e.g., discrimination, retaliation):** May take 40+ hours and span several weeks to months, especially if legal counsel or external parties are involved

TALENT & LEADERSHIP DEVELOPMENT

Talent Development is about building personal capacity, strengthening professional capability, and driving organizational effectiveness. It's a strategic investment in equipping our people today while preparing our organization for tomorrow's challenges.

Gallup research shows that 37% of employees leave employers due to engagement and culture, and 31% leave due to well-being and work-life balance, highlighting the importance of investing in our workforce.

Our current Talent Development priorities align with satisfaction and recruitment/retention data and focus on:

- **Leadership Development** – equipping managers to lead with confidence, impact, and compliance
- **Performance Management** – providing systems and practices for feedback and growth
- **Culture Initiatives** – fostering shared values, mission alignment, and well-being
- **Recognition** – celebrating achievements and reinforcing behaviors that drive success

Investing in our people ensures a stronger, more resilient, and high-performing organization.

01. TRAINING & LEADERSHIP DEVELOPMENT (DATA SINCE JUNE 2024):



Major Topics: Communication, feedback, conflict management, accountability, performance management, Fierce Conversations, change management, and compliance areas such as payroll, leaves of absence, and accommodations. External Training Partners: REALiving, CVTC, UW – Extension, UW – Stout, and the Wisconsin Public Employer Labor Relations Association. * Each enrollment represents an employee participating in a distinct training program or series. Repeat sessions within a series are not double-counted.

02. Performance Management

In May 2025, we revamped our Performance Management process from the ground up. After conducting focus groups and research, we rolled out new performance forms and reporting/auditing tools—and shifted from annual evaluations to quarterly check-ins, giving employees timely feedback to thrive.

This overhaul also allowed us to end our NeoGov Performance Module contract, saving \$26,000 annually. The first round of quarterly check-ins launched July 1, and we skyrocketed from ~20% of annual evaluations completed to over 99.99% – a 400% improvement!

03. Culture Initiatives

Culture initiatives led and facilitated by Human Resources include:

→ Employee Relations Work Group

This group meets monthly or bi-monthly and serves as a collaborative forum connecting county employees directly with county leadership. Its purpose is twofold:

- To provide employees a voice in sharing perspectives on workplace topics and initiatives.
- To offer leadership a venue to communicate, educate, and engage employees on key priorities such as budget, performance, and compensation.

By fostering open dialogue and mutual understanding, the group builds trust, promotes transparency, and supports a positive, informed workplace culture.

→ Wellbeing Ambassadors

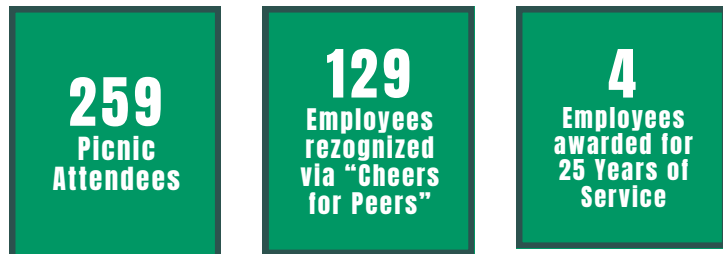
The Wellbeing Ambassadors are a group of volunteer employees from across the organization who champion our mission to help employees “Be Well. Do Well.”

Initiatives in the past year include:

- Coordinating the annual countywide holiday gathering and gift (200+ attendees)
- Leading a complete revamp and grand opening of the employee Fitness Center
- Hosting two Lunch & Learns and three wellness challenges
- Launching a new wellness newsletter featuring resources and an “Employee Spotlight”

04. Recognition

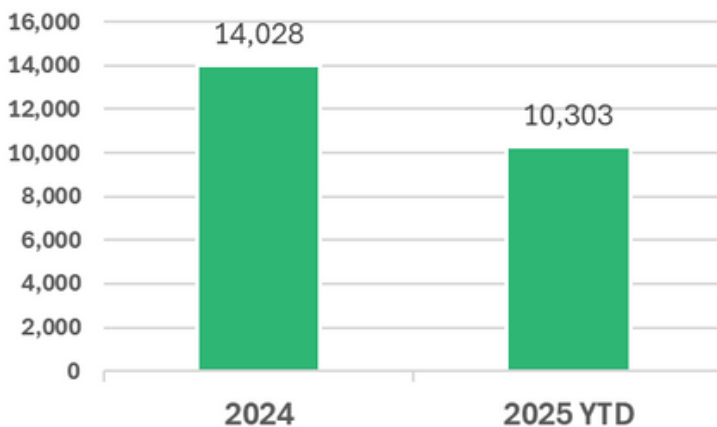
Human Resources coordinates the Employee Appreciation Picnic, and administers the Cheers for Peers Program and service awards. By the numbers:



PAYROLL ADMINISTRATION

By The Numbers

Payroll Payments Issued

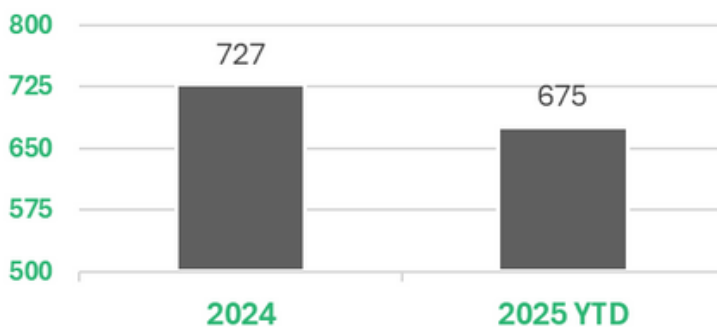


Off-Cycle Payments

10 issued
in 2024

10 issued
2025 YTD

Employees Paid



Over the past year, the Payroll Division has focused on both strengthening current practices and preparing for future improvements. A major highlight was hosting the Payroll for Managers training as part of the HR Essentials series. This in-house training provided managers with, for the first time in over a decade, a comprehensive review of payroll-related policies, key legal considerations under the Fair Labor Standards Act (FLSA), the payroll processing timeline, expectations for both employees and managers, and hands-on demonstrations of SAP timekeeping and hours balancing reports.

In addition to training efforts, Payroll has played a significant role in the County's ERP Replacement Project. Staff have actively contributed through participation in Pit meetings, process mapping, vendor demonstrations, and post-demo reflections. Currently, the team is serving as a lead contributor in the setup and implementation of UKG and BS&A, ensuring payroll processes are accurately designed and aligned with organizational needs.

All of this has been accomplished while maintaining and updating system records for employee data changes—including addresses, banking information, tax withholdings, and benefit elections—as well as organizational restructures, pay adjustments, and processing of new hires, transfers, promotions, and separations. Payroll issues biweekly payments for an average of 549 employees, ensures compliance with wage and hour laws and County policies, and produces required monthly and quarterly state and federal reports.

These efforts reflect Payroll's commitment to accuracy, compliance, and continuous improvement in support of both employees and County operations.

WORKERS COMPENSATION

Dunn County operates a self-funded workers' compensation program administered through a third-party administrator (TPA). The TPA manages claims processing, medical coordination, and compliance reporting, while HR provides internal support by:

- Coordinating with departments and the TPA
- Communicating with injured employees
- Managing return-to-work and light-duty arrangements
- Ensuring documentation and policy adherence

The time HR staff spend per case varies by complexity:

- Minor injuries/medical-only claims: ~2–4 hours total, including reporting, follow-up, and coordination.
- Lost-time or complex claims: ~10–20+ hours, depending on medical treatment, modified duty planning, and ongoing communication with the TPA and departments.

2024 WORK INJURIES/CASES PER BUILDING

12
GOVERNMENT CENTER

8
HIGHWAY

8
JUDICIAL CENTER

21
NEIGHBORS OF DUNN COUNTY





2025 FOCUS AREAS

As we move through 2025, Dunn County Human Resources continues to address key challenges and opportunities that shape our workforce and support county operations. Our team is actively working on the following priorities:

RECRUITMENT, STAFFING & COMPLIANCE DEMANDS

We are managing a sustained increase in recruitment activity and internal staffing changes by streamlining processes, enhancing outreach, and supporting departments through each step of the hiring lifecycle. In addition, we are responding to a growing volume of employee labor compliance tasks driven by the increasing complexity of medical and mental health-related cases and the need to stay current with evolving federal and state employment legislation.

TIMEKEEPING & PAYROLL SYSTEM IMPLEMENTATION

We are actively supporting the county-wide ERP transition with a strong focus on the implementation of a new timekeeping system and the separate rollout of a modernized payroll system. These efforts are critical to improving accuracy, efficiency, and compliance across departments. At the same time, we are aligning workflows and testing functionality while staying responsive to ongoing changes in federal and state employment legislation that impact system configuration and HR practices.

TALENT DEVELOPMENT & WORKFORCE PLANNING

With 29% of the workforce currently eligible or becoming eligible for retirement within five years, we are prioritizing talent development strategies to ensure leadership continuity and organizational resilience. This includes expanding management and leadership training to prepare current and emerging leaders for future roles.

PERFORMANCE MANAGEMENT

We are strengthening performance management practices by refining evaluation tools, promoting continuous feedback, and supporting supervisors in setting clear expectations and development goals.

Contact Details:

Phone: 715 - 231 - 6406

Email: jnutter@dunncountywi.gov

Address: 3001 US Hwy 12 E, Suite 225
Menomonie WI 54751

Website: dunncountywi.gov

RESOLUTION AUTHORIZING THE
ISSUANCE AND SALE OF NOT TO EXCEED \$3,000,000
GENERAL OBLIGATION PROMISSORY NOTES, SERIES 2025A

WHEREAS, on November 12, 2024, the County Board of Dunn County, Wisconsin (the “County”) adopted a resolution (the “Authorizing Resolution”) authorizing the issuance of general obligation promissory notes in an amount not to exceed \$3,000,000 for the purpose of paying the costs of 2025 highway projects (the “Project”); and

WHEREAS, it has been determined that the County should proceed to issue and sell its general obligation promissory notes to fund the Project as provided in this resolution.

NOW, THEREFORE, BE IT RESOLVED by the governing body of the County that:

Section 1. Authorization of the Notes; Parameters. For the purpose of paying the costs of the Project, there shall be borrowed from a purchaser (the “Purchaser”) selected through a competitive sale with the assistance and counsel of the County’s financial advisor, PMA Securities, LLC, pursuant to Chapter 67 of the Wisconsin Statutes, the principal sum of not to exceed THREE MILLION DOLLARS (\$3,000,000), provided that: (i) the true interest rate to be paid on the Notes (computed taking only the Purchaser’s compensation into account) shall not exceed 5.00%; and (ii) the Notes shall comply in all other respects with the terms provided herein.

Section 2. Sale of the Notes; Delegation of Authority with Respect to Final Approval. Subject to such Final Approval (defined below), to evidence such indebtedness, the County Board Chairperson and County Clerk are hereby authorized, empowered and directed to make, execute, issue and sell to the Purchaser for, on behalf of and in the name of the County, general obligation promissory notes aggregating the principal amount of not to exceed THREE MILLION DOLLARS (\$3,000,000) (the “Notes”). The issuance and sale of the Notes to the Purchaser is subject to final approval by the County Board Chairperson, the County Manager and the Chief Financial Officer. Such final approval shall be evidenced by the execution of an approving certificate (the approval of such issuance and sale, and the execution of said certificate shall comprise and are referred to collectively herein as the “Final Approval”). The County Board hereby delegates the authority to provide such Final Approval to the County Board Chairperson, the County Manager and the Chief Financial Officer. Said officers may act for the County Board to provide such Final Approval with respect to the Notes.

Section 3. Terms of the Notes. The Notes shall be designated “General Obligation Promissory Notes, Series 2025A”; shall be dated as of their date of issuance; shall be in the denomination of \$5,000 or any integral multiple thereof; shall be numbered 1 and upward; and shall mature on September 1 of each year, in the years and principal amounts as set forth on the Schedule attached hereto as Exhibit A, provided, however, that the annual principal maturities set forth on said Schedule may be increased or decreased as necessary to minimize the impact on the County’s annual debt service levy and to facilitate the competitive sale of the Notes with the final maturity schedule being attached to and incorporated into the Final Approval. The maturity schedule for the Notes may include term bonds. All term bonds shall be subject to mandatory

sinking fund redemption at a price of par plus accrued interest to the date of redemption and must conform to the maturity schedule requirements set forth above.

Section 4. Designation of Purchaser as Agent. The County hereby designates the Purchaser as its agent for purposes of distributing the Final Official Statement relating to the Notes to any participating underwriter in compliance with Rule 15c2-12 of the Securities and Exchange Commission.

Section 5. Redemption Provisions. The Notes shall not be subject to redemption prior to maturity.

Section 6. Direct Annual Irrepealable Tax Levy. For the purpose of paying the principal of and interest on the Notes as the same becomes due, the full faith, credit and resources of the County are hereby irrevocably pledged and a direct annual irrepealable tax sufficient for that purpose is hereby levied upon all taxable property of the County. The amounts of said direct annual irrepealable tax to be levied shall be as set forth in the amortization schedule attached to the Final Approval.

The direct annual irrepealable tax hereby levied shall be collected in addition to all other taxes and in the same manner and at the same time as other taxes of the County levied in said years are collected. So long as any part of the principal of or interest on the Notes remains unpaid, the tax hereinabove levied shall be and continues irrepealable except that the amount of tax carried onto the tax roll may be reduced in any year by the amount of any surplus in the Debt Service Fund Account created by Section 8 hereof.

Section 7. Form of the Notes. The Notes shall be issued in registered form and shall be executed and delivered in substantially the form attached hereto as Exhibit B and incorporated herein by this reference.

Section 8. Debt Service Fund Account. There is hereby established a fund account separate and distinct from every other County fund or account to be designated "Debt Service Fund Account for Dunn County General Obligation Promissory Notes, Series 2025A." There shall be deposited in said fund account any premium plus accrued interest paid on the Notes at the time of delivery to the Purchaser, all money raised by taxation pursuant to Section 6 hereof and all other sums as may be necessary to pay interest on the Notes when the same shall become due and to retire the Notes at their respective maturity dates. Said fund account shall be used for the sole purpose of paying the principal of and interest on the Notes and shall be maintained for such purpose until such indebtedness is fully paid or otherwise extinguished.

Section 9. Borrowed Money Fund; Arbitrage Covenant. The whole proceeds of the Notes (the "Note Proceeds") herein provided for (other than any accrued interest which must be paid at the time of delivery of the Notes into the Debt Service Fund Account created in Section 8 hereof) shall be segregated in a special fund upon receipt and shall be used solely for the purposes for which borrowed or for the payment of the principal of and interest on the Notes.

The Note Proceeds may be temporarily invested in legal investments until needed provided, however, that the County hereby covenants and agrees that so long as the Notes remain outstanding, moneys on deposit in any fund or account in connection with the Notes, whether or

not such moneys were derived from the proceeds of the sale of the Notes or from any other source, will not be used or invested in a manner which would cause the Notes to be “arbitrage bonds” within the meaning of Section 148 of the Internal Revenue Code of 1986, as amended (the “Code”) and any applicable regulations including Sections 1.148-1 through 1.148-11 of the income tax regulations, as the same exist on this date, or may from time to time hereafter be amended, supplemented or revised.

The County Clerk, or other officer of the County charged with responsibility for issuing the Notes shall provide an appropriate certificate of the County, for inclusion in the transcript of proceedings, setting forth the reasonable expectations of the County regarding the amount and use of the Note Proceeds and the facts and estimates on which such expectations are based, all as of the date of delivery and payment for the Notes.

Section 10. Additional Tax Covenants; Exemption from Rebate; Qualified Tax-Exempt Obligation Status. The County hereby further covenants and agrees that it will take all necessary steps and perform all obligations required by the Code and Regulations (whether prior to or subsequent to the issuance of the Notes) to assure that the Notes are obligations described in Section 103(a) of the Code, the interest on which is excluded from gross income for federal income tax purposes, throughout their term. The County Clerk or other officer of the County charged with the responsibility of issuing the Notes, shall provide an appropriate certificate of the County as of the Closing, for inclusion in the transcript of proceedings, certifying that it can and covenanting that it will comply with the provisions of the Code and Regulations.

Further, it is the intent of the County to take all reasonable and lawful actions to comply with any new tax laws enacted so that the Notes will continue to be obligations described in Section 103(a) of the Code, the interest on which is excluded from gross income for federal income tax purposes.

In accordance with Section 148(f)(4)(D) of the Code, the County covenants that it is a governmental unit with general taxing powers; that the Notes are not “private activity bonds” as defined in Section 141 of the Code; that ninety five percent (95%) or more of the net proceeds of the Notes are to be used for local governmental activities of the County; and that the aggregate face amount of all tax exempt obligations (other than “private activity bonds”) issued by the County, including all subordinate entities of the County, during calendar year 2025 will not exceed \$5,000,000. If for any reason the County did not qualify for the small issuer exemption or any other exemption from the rebate requirements of the Code, the County covenants that it would take all necessary steps to comply with such requirements.

The County hereby designates the Notes to be “qualified tax-exempt obligations” pursuant to the provisions of Section 265(b)(3) of the Code and in support of such designation, the County Clerk or other officer of the County charged with the responsibility of issuing the Notes, shall provide an appropriate certificate of the County as of the date of delivery and payment for the Notes.

Section 11. Persons Treated as Owners; Transfer of Notes. The fiscal agent appointed pursuant to Section 14 hereof shall keep books for the registration and for the transfer of the Notes. The person in whose name any Note shall be registered shall be deemed and regarded as the absolute owner thereof for all purposes and payment of either principal or interest on any Note shall be made only to the registered owner thereof. All such payments shall be valid and effectual to satisfy and discharge the liability upon such Note to the extent of the sum or sums so paid.

Any Note may be transferred by the registered owner thereof by surrender of the Note at the office of the fiscal agent, duly endorsed for the transfer or accompanied by an assignment duly executed by the registered owner or his attorney duly authorized in writing. Upon such transfer, the fiscal agent shall deliver in the name of the transferee or transferees a new Note or Notes of a like aggregate principal amount, series and maturity and the fiscal agent shall record the name of each transferee in the registration book. No registration shall be made to bearer. The fiscal agent shall cancel any Note surrendered for transfer.

The County shall cooperate in any such transfer, and the County Board Chairperson and County Clerk are authorized to execute any new Note or Notes necessary to effect any such transfer.

The fifteenth day of each calendar month next preceding each interest payment date shall be the record date for the Notes. Payment of interest on the Notes on any interest payment date shall be made to the registered owners of the Notes as they appear on the registration book of the County at the close of business on the corresponding record date.

Section 12. Utilization of The Depository Trust Company Book-Entry-Only-System. In order to make the Notes eligible for the services provided by The Depository Trust Company, New York, New York ("DTC"), the County has heretofore agreed to the applicable provisions set forth in the DTC Blanket County Letter of Representation and an official of the County has executed such Letter of Representation and delivered it to the DTC on behalf of the County.

Section 13. Execution of the Notes. The Notes shall be issued in typewritten form, one Note for each maturity, executed on behalf of the County by the manual or facsimile signatures of the County Board Chairperson and County Clerk (except that one of the foregoing signatures shall be manual), sealed with its official or corporate seal, if any, and delivered to the Purchaser upon payment to the County of the purchase price thereof, plus accrued interest to the date of delivery. In the event that either of the officers whose signatures appear on the Notes shall cease to be such officers before the delivery of the Notes, such signatures shall, nevertheless, be valid and sufficient for all purposes to the same extent as if they had remained in office until such delivery. The aforesaid officers are hereby authorized to do all acts and execute and deliver all documents as may be necessary and convenient to effectuate the Closing.

Section 14. Payment of the Notes. The principal of and interest on the Notes shall be paid by a fiscal agent to be identified and appointed in the Final Approval. The County Board Chairperson and County Clerk are hereby authorized to enter into a fiscal agency agreement pursuant to Section 67.10(2) of the Wisconsin Statutes with said fiscal agent.

Section 15. Continuing Disclosure. The County hereby covenants and agrees that it will comply with and carry out all of the provisions of its Continuing Disclosure Certificate, which the County Clerk will execute and deliver on the Closing Date. Any Bondholder may take such actions as may be necessary and appropriate, including seeking mandate or specific performance by court order, to cause the County to comply with its obligations under this Section.

Section 16. Conflicting Resolutions; Severability; Effective Date. All prior resolutions, rules or other actions of the County or any parts thereof in conflict with the provisions hereof shall be and the same are hereby rescinded insofar as they may so conflict. In the event that any one or more provisions hereof shall for any reason be held to be illegal or invalid, such illegality or invalidity shall not affect any other provisions hereof. The foregoing shall take effect immediately upon adoption and approval in the manner provided by law.

OFFERED BY THE EXECUTIVE
COMMITTEE

Kelly McCullough, Executive Committee
Chair

ADOPTED ON: _____

ATTEST:

Andrew Mercil, County Clerk

APPROVED AS TO FORM AND
EXECUTION:

James McMenemy, Corporation
Counsel

EXHIBIT A

Dunn County

\$3,000,000

General Obligation Promissory Notes, Series 2025

Dated/Close: October 14, 2025

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Annual Total
10/14/2025	-	-	-	-	-
03/01/2026	-	-	51,888.75	51,888.75	-
09/01/2026	-	-	68,175.00	68,175.00	120,063.75
03/01/2027	-	-	68,175.00	68,175.00	-
09/01/2027	495,000.00	5.000%	68,175.00	563,175.00	631,350.00
03/01/2028	-	-	55,800.00	55,800.00	-
09/01/2028	265,000.00	5.000%	55,800.00	320,800.00	376,600.00
03/01/2029	-	-	49,175.00	49,175.00	-
09/01/2029	280,000.00	5.000%	49,175.00	329,175.00	378,350.00
03/01/2030	-	-	42,175.00	42,175.00	-
09/01/2030	290,000.00	5.000%	42,175.00	332,175.00	374,350.00
03/01/2031	-	-	34,925.00	34,925.00	-
09/01/2031	305,000.00	5.000%	34,925.00	339,925.00	374,850.00
03/01/2032	-	-	27,300.00	27,300.00	-
09/01/2032	320,000.00	4.000%	27,300.00	347,300.00	374,600.00
03/01/2033	-	-	20,900.00	20,900.00	-
09/01/2033	335,000.00	4.000%	20,900.00	355,900.00	376,800.00
03/01/2034	-	-	14,200.00	14,200.00	-
09/01/2034	350,000.00	4.000%	14,200.00	364,200.00	378,400.00
03/01/2035	-	-	7,200.00	7,200.00	-
09/01/2035	360,000.00	4.000%	7,200.00	367,200.00	374,400.00
Total	\$3,000,000.00	-	\$759,763.75	\$3,759,763.75	-

Yield Statistics

Bond Year Dollars	\$17,496.67
Average Life	5.832 Years
Average Coupon	4.3423343%
DV01	1,593.40
Net Interest Cost (NIC)	3.4865244%
True Interest Cost (TIC)	3.3896713%
Bond Yield for Arbitrage Purposes	3.2395853%
All Inclusive Cost (AIC)	3.6966026%

IRS Form 8038

Net Interest Cost	3.1791519%
Weighted Average Maturity	5.808 Years

Dunn County

\$3,000,000

General Obligation Promissory Notes, Series 2025

Dated/Close: October 14, 2025

Sources & Uses

Dated 10/14/2025 | Delivered 10/14/2025

Sources Of Funds

Par Amount	\$3,000,000.00
Reoffering Premium	173,738.20

Total Sources	\$3,173,738.20
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Uses Of Funds

Amount Available for Projects	2,951,700.00
Bid Premium	149,738.20
Total Underwriter's Discount (0.800%)	24,000.00
Municipal Advisor Fee (PMA Securities)	18,000.00
Estimated Rating Fee	13,500.00
Estimated Bond Counsel Fee	13,000.00
OS Production, Due Diligence, & Distribution (PMA)	3,000.00
Estimated Fiscal Agent Fee	800.00

Total Uses	\$3,173,738.20
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Dunn County

\$3,000,000

General Obligation Promissory Notes, Series 2025

Dated/Close: October 14, 2025

Pricing Summary

Maturity	Type of Bond	Coupon	Yield	Maturity Value	Price	Dollar Price
09/01/2027	Serial Coupon	5.000%	2.700%	495,000.00	104.186%	515,720.70
09/01/2028	Serial Coupon	5.000%	2.750%	265,000.00	106.187%	281,395.55
09/01/2029	Serial Coupon	5.000%	2.750%	280,000.00	108.224%	303,027.20
09/01/2030	Serial Coupon	5.000%	2.850%	290,000.00	109.728%	318,211.20
09/01/2031	Serial Coupon	5.000%	3.000%	305,000.00	110.705%	337,650.25
09/01/2032	Serial Coupon	4.000%	3.150%	320,000.00	105.218%	336,697.60
09/01/2033	Serial Coupon	4.000%	3.400%	335,000.00	104.114%	348,781.90
09/01/2034	Serial Coupon	4.000%	3.550%	350,000.00	103.398%	361,893.00
09/01/2035	Serial Coupon	4.000%	3.650%	360,000.00	102.878%	370,360.80
Total	-	-	-	\$3,000,000.00	-	\$3,173,738.20

Bid Information

Par Amount of Bonds	\$3,000,000.00
Reoffering Premium or (Discount)	173,738.20
Gross Production	\$3,173,738.20
Total Underwriter's Discount (0.800%)	\$(24,000.00)
Bid (104.991%)	3,149,738.20
Total Purchase Price	\$3,149,738.20
Bond Year Dollars	\$17,496.67
Average Life	5.832 Years
Average Coupon	4.3423343%
Net Interest Cost (NIC)	3.4865244%
True Interest Cost (TIC)	3.3896713%

EXHIBIT B

(Form of Note)

REGISTERED
NO. R-__ UNITED STATES OF AMERICA
STATE OF WISCONSIN
DUNN COUNTY
GENERAL OBLIGATION PROMISSORY NOTE, SERIES 2025A

MATURITY DATE:	ORIGINAL DATE OF ISSUE:	INTEREST RATE:	CUSIP:
SEPTEMBER 1, 20__	OCTOBER 14, 2025	__%	265777__

DEPOSITORY OR ITS NOMINEE NAME: CEDE & CO.

PRINCIPAL AMOUNT: _____ DOLLARS
(\$_____)

KNOW ALL PERSONS BY THESE PRESENTS, that Dunn County, Wisconsin (the “County”), hereby acknowledges itself to owe and for value received promises to pay to the Depository or its Nominee Name (the “Depository”) identified above (or to registered assigns), on the maturity date identified above, the principal amount identified above, and to pay interest thereon at the rate of interest per annum identified above. Interest is payable semi-annually on March 1 and September 1 of each year commencing March 1, 2026 until the aforesaid principal amount is paid in full. Both the principal of and interest on this Note are payable in lawful money of the United States by _____, _____, _____, the fiscal agent appointed by the County pursuant to the provisions of Section 67.10(2), Wisconsin Statutes, to act as bond registrar and paying agent (the “Bond Registrar”). The principal of this Note shall be payable only upon presentation and surrender of the Note at the office of the Bond Registrar. Interest payable on any interest payment date shall be paid by wire transfer to the Depository in whose name this Note is registered on the Bond Register maintained by the Bond Registrar at the close of business on the 15th day of the calendar month next preceding the semi-annual interest payment date (the “Record Date”).

For the prompt payment of this Note together with interest hereon as aforesaid and for the levy of taxes sufficient for that purpose, the full faith, credit and resources of the County are hereby irrevocably pledged.

This Note is one of an issue of Notes aggregating the principal amount of \$3,000,000, all of which are of like tenor, except as to denomination, interest rate and maturity, issued by the County pursuant to the provisions of Chapter 67, Wisconsin Statutes, for the purpose of paying the costs of 2025 highway projects (the “Project”), all as authorized by resolutions of the County Board duly adopted by said governing body at meetings held on November 12, 2024 and September 17, 2025. Said resolutions are recorded in the official minutes of the County Board for said dates.

The Notes are not subject to redemption prior to maturity.

It is hereby certified and recited that all conditions, things and acts required by law to exist or to be done prior to and in connection with the issuance of this Note have been done, have existed and have been performed in due form and time; that the aggregate indebtedness of the County, including this Note and others issued simultaneously herewith, does not exceed any limitation imposed by law or the Constitution of the State of Wisconsin; and that a direct annual irrepealable tax has been levied sufficient to pay this Note, together with the interest thereon, when and as payable. It is hereby further certified that the County has designated this Note to be a "qualified tax-exempt obligation" pursuant to the provisions of Section 265(b)(3) of the Internal Revenue Code of 1986, as amended.

This Note is transferable only upon the books of the County kept for that purpose at the office of the Bond Registrar. In the event that the Depository does not continue to act as depository for the Notes, and the County Board appoints another depository, new fully registered Notes in the same aggregate principal amount shall be issued to the new depository upon surrender of the Notes to the Bond Registrar, in exchange therefor and upon the payment of a charge sufficient to reimburse the County for any tax, fee or other governmental charge required to be paid with respect to such registration. The Bond Registrar shall not be obliged to make any transfer of the Notes after the Record Date. The County and the Bond Registrar may treat and consider the Depository in whose name this Note is registered as the absolute owner hereof for the purpose of receiving payment of, or on account of, the principal or redemption price hereof and interest due hereon and for all other purposes whatsoever.

IN WITNESS WHEREOF, Dunn County, Wisconsin, by its governing body, has caused this Note to be executed for it and in its name by the signatures of its duly qualified County Board Chairperson and County Clerk; and to be sealed with its official or corporate seal, if any, all as of the 14th day of October, 2025.

DUNN COUNTY, WISCONSIN

By: _____
Kelly McCullough, County Board
Chairperson

(SEAL)

By: _____
Andrew Mercil, County Clerk

ASSIGNMENT

FOR VALUE RECEIVED, the undersigned sells, assigns and transfers unto

(Name and Address of Assignee)

(Social Security or other Identifying Number of Assignee)

the within Note and all rights thereunder and hereby irrevocably constitutes and appoints _____, Legal Representative, to transfer said Note on the books kept for registration thereof, with full power of substitution in the premises.

Dated: _____

Signature Guaranteed:

(e.g. Bank, Trust Company
or Securities Firm)

(Depository or its Nominee
Name)

(Authorized Officer)

NOTICE: The above-named
Depository or its Nominee Name must
correspond with the name as it appears upon
the face of the within Note in every
particular, without alteration or enlargement
or any change whatever.

TO: Executive Committee

FROM: Dan Dunbar, County Manager

DATE: September 10, 2025

SUBJECT: Fund balance policy

Background and Context

Over time, the County's budgeting practices and fund management procedures have evolved in ways that have introduced inconsistencies and, in some cases, poor financial practices. In 2023, the County Board adopted a fund balance policy aimed at bringing greater consistency to the management of the General Fund. Building on that foundation, we are now proposing a comprehensive fund balance policy that will define all county funds, clarify their purposes, and establish specific rules for their management as adopted by the Board.

Policy Development and Rationale

With the implementation of our new financial system, we have been actively documenting current practices and aligning them with recognized best practices. A clearly defined fund balance policy is a cornerstone of sound financial management. It provides guidance for fund administration and ensures consistency in how auditors report fund activity in the annual audit.

While the current ordinance offers some direction, it is limited to the General Fund and does not address the many other funds that represent a significant portion of the County's financial activity. The proposed policy will expand this scope to include all county funds, detailing their purposes and classifying them according to Governmental Accounting Standards Board (GASB) definitions.

Key Features of the Proposed Policy

- **Comprehensive Coverage:** All county funds will be defined, including their purpose and classification.
- **Fund Balance Targets:** The policy will establish appropriate fund balance levels for each fund and outline procedures for addressing balances that fall outside these thresholds.
- **Non-Lapsing Funds:** All funds will be designated as non-lapsing, meaning their balances will not revert to the General Fund at year-end. Instead, limits will be set to ensure sufficient reserves are maintained to manage unexpected expenses without over-reliance on annual levy increases.

This approach allows for more strategic budgeting. For example, rather than inflating annual budgets to account for potential anomalies (e.g., unexpected equipment failure), departments can rely on fund balances to absorb such costs, reducing the need for contingency padding in annual requests and helping preserve service levels.

Recommendation

The current policy is embedded in ordinance, which was necessary at the time due to the lack of a formal policy management system. Now that we have the infrastructure to maintain and track internal policies, it is no longer best practice to codify internal-facing policies in ordinance. Therefore, I recommend rescinding Chapter 7, Section V of the Code of Ordinances and adopting the new fund balance policy through Board approval at the October County Board meeting. A draft version of the Policy is included in the packet, but will go through significant review before the October board meeting.

Ordinance vs. Policy – Key Differences

A summary of the distinctions between ordinances and policies is included below for reference.

Feature	Ordinance	Policy
Legal Status	Legally enforceable law	Internal guideline or rule
Scope	Public-facing, community-wide	Internal or operational
Enforcement	Enforced by law enforcement or code officers	Enforced administratively
Adoption Process	Formal legislative process	Administrative or board approval

The Board of Supervisors of the County of Dunn does hereby ordain as follows:

Section 1. Sections 7.5.1 and 7.5.5 of the Dunn County Code of Ordinances are repealed and recreated to read as follows:

7.5.1 Fund Balance

The Dunn County Manager shall develop Dunn County's fund balance policy and said policy shall be approved first by the Committee on Administration and then by the Dunn County Board of Supervisors prior to implementation. It shall be the responsibility of the Dunn County Manager to implement said policy.

Policy Number XXXXX

Fund Balance Policy

Style Definition: Policy Title

Purpose

To provide a stable and transparent financial framework that ensures statutory compliance, mitigates fiscal risks, maintains credit worthiness, and supports intergenerational equity by balancing current needs with long term fiscal sustainability.

Public officials have the difficult task of balancing the public's interest in minimizing the perception of overtaking with the County's interest in being prepared for the risks faced every day by the County. These risks involve, and are not limited to, funding operations in an uneven revenue cycle and the ability to weather economic downturns, catastrophic losses or natural disasters. Other considerations include maintaining security for bondholders, the ability to leverage funds to take advantage of future opportunities, difficulty in replenishing funds due to levy limits, and meeting sustainability concerns.

Definitions

Fund Balance: Fund balance measures the net financial resources available to finance expenditures in future periods and is an accounting term used to describe the difference between a governmental fund's current assets (cash, short-term investments, inventories, receivables, and other unrestricted assets) expected to be available to finance operations in the immediate future—and its current liabilities. A positive difference of current assets over current liabilities gives an indication of the resources immediately available to finance ongoing operations. Broadly speaking, fund balances can be described as spendable or non-spendable:

Non-spendable Fund Balance: Describes the amount of fund balance that cannot be spent because it is either not in spendable form, or there is a legal or contractual requirement for the funds to remain intact.

Spendable Fund Balance: Describes the amount of fund balance that is available for appropriation based on the constraints that control how specific amounts can be spent. Typically, a significant portion of a

government's spendable resources can be spent only for specified purposes. The following fund categories define the revenue source and the level of constraint on spending.

Categories should be supported by actual plans approved by either the governing body, or appropriate officer, grant providers or enabling legislation.

Fund Balance Classifications: (from most to least restrictions)

Nonspendable: includes amounts that cannot be spent because they are either (a) not in a spendable form; or (b) legally or contractually required to be maintained intact.

Restricted: The restricted fund balance category includes the portion of the spendable fund balance that reflects constraints on spending because of legal restrictions stipulated by outside parties – generally those imposed by state statutes or grant agency requirements.

Committed: The committed fund balance classification includes the portion of the spendable fund balance that reflects constraints that the county has imposed upon itself by a formal action of the County Board (for example, an ordinance or resolution passed by the County Board). This constraint must be imposed prior to year-end but the amount can be determined at a later date.

Assigned: The assigned fund balance is the portion of the spendable fund balance that reflects funds intended to be used by the government for specific purposes assigned by more informal operational plans (e.g. – capital goods replacement – the constraint on use is not imposed by external parties or by formal board action). In governmental funds other than the general fund (special revenue funds, capital project funds, and debt service funds), assigned fund balance represents the amount that is not restricted or limited. The authority to "assign" fund balance is delegated to the County Administrator.

Unassigned: This is the residual classification for the County's general fund and includes all spendable amounts not contained in the other classifications and, therefore, is not subject to any constraints. Unassigned amounts are available for any purpose. These are the current resources available for which there are no government self-imposed limitations or set spending plan. Although there is generally no set spending plan for the unassigned portion, there is a need to maintain a certain funding level. Unassigned fund balance is commonly used for emergency expenditures not previously considered. In addition, the resources classified as unassigned can be used to cover expenditures for revenues not yet received.

Fund Groups:

- 100 General Fund
- 200 Special Revenue Funds
- 300 Debt Service Funds
- 400 Capital Projects Funds
- 600 Proprietary Funds Enterprise Funds
- 700 Proprietary Funds Internal Service Funds
- 800 Fiduciary Funds Trust and Agency Funds
- 900 General Fixed Assets Account Group
- 950 General Long term Debt Account Group
- 999 Clearing Fund

General Fund: The general fund records and reports all financial resources not recorded in another fund group (i.e. capital projects, special revenue, debt service). It is the main operating fund of the government. The Dunn County General Fund is the 100 fund.

Special Revenue Funds: Special revenue funds must have one or more external revenue sources which are substantial in relation to the fund, excluding tax levy. Fund balance in a special revenue fund is classified as either restricted or committed based on the type of revenue. Dunn County special revenue funds are in the 200 series with notations for possible reclassification under GASB 54.

The majority of resources in Special Revenue funds are from external sources. Some

of these funds also include tax levy dollars. When an expenditure is made in the special revenue funds the order in which resources will be expended is as follows: restricted fund balance, followed by committed fund balance, and lastly, unassigned fund balance. As has been practice, external revenues are spent first and the tax levy dollar is spent last in the special revenue funds.

Debt Service Funds: Debt Service funds are used to account for the principal and interest payments related to any long term debt issued by the County and to accumulate resources to pay for the debt service. Dunn County debt service funds are in the 300 series.

The fund balance in the debt service funds will be shown as restricted or committed in the financial statements at year end. Any amounts remaining upon final payment of the bond issue will be used for other debt service payments.

Capital Project Funds: Capital project funds are used to record expenditures related to specific capital outlays (capital asset purchases, buildings, or capital improvements) and to set aside resources for future specified capital outlays. If bonds are issued to finance capital outlays, the proceeds are spent in the dedicated capital project fund. Dunn County capital project funds are in the 400 series:

The net proceeds (selling price less fees and associated costs) from the sale of real estate shall be applied to the Capital Projects Fund unless otherwise directed by the County Board.

Policy Statement

Dunn County will utilize the "Fund Balance Reporting and Governmental Fund Type Definitions" as described by the Governmental Accounting Standards Board (GASB) Statement 54 released in 2009 and other policies described herein for funds not specifically covered by GASB 54.

The GASB 54 accounting standard is intended to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund type

definitions. GASB 54 applies to fund balance reported in the General Funds, Special Revenue Funds, Debt Service Funds, and Capital Project Funds. It does not apply to Enterprise Funds, Internal Service Funds, and extremely restricted reserves.

Fund balance classifications should depict the nature of the net resources that are reported in a governmental fund. An individual governmental fund could include nonspendable resources and amounts that are restricted, committed, or assigned, or any combination of those classifications.

A. Prior to the end of the fiscal year:

- The County will report "committed" fund balance for any purposes approved by the County Board through formal action. As part of the subsequent year budget, any application of fund balance approved in the budget may also be considered "committed" fund balance.
- The County will report "Assigned" fund balance.

B. At the end of each fiscal year:

- The County will report the portion of the fund balance that is not in spendable form as Non-spendable Fund Balance on the financial statements.
- The County will report "restricted" fund balance for amounts that have applicable legal restrictions per GASB 54. In addition, encumbrances or funds restricted by enabling legislation will be reported as "restricted".
- The County's Unassigned General Fund Balance will be maintained to provide the County with sufficient working capital and a margin of safety to address local and regional emergencies without borrowing. As such, the County will maintain unassigned portions of the fund balance, plus or minus 3%, at no less than 35% and no greater than 50% of the general fund operating expenditures.

C. Cash Flow Target Reporting and Actions:

In the event that amounts assigned for cash flow fall above or below the desired target, the County Administrator shall report such amounts to the County Board as soon as practical after the end of the fiscal year.

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Should the actual amount assigned for Cash Flow fall below the desired target, the County shall create a plan to restore the appropriate levels.

Should the actual amount assigned for cash flow rise significantly above the desired target, any excess funds will remain unassigned pending the Board's final decision concerning transfer to another fund. It is the policy of the County that such excess funds will, by board action, be reported in the spendable limited category of this policy.

D. Spending Hierarchy:

In circumstances when an expenditure is to be made for a purpose for which amounts are available in multiple fund balance classifications, the order in which resources will be expended is as follows: restricted fund balance, followed by committed fund balance, assigned fund balance, and lastly, unassigned fund balance.

Fund Specific Policies for Funds including those not covered by GASB 54:

A. Public Health Fund (Special Revenue Group)

The resources in these funds are spent down in the following order – grant revenue, charges for services and program income, then tax levy. Special Revenue funds usually only have restricted and or committed fund balance. The Public Health Fund should target an assigned fund balance, plus or minus 3%, at 10% of expenses to maintain liquidity. When the assigned fund balance exceeds this level, the County Administrator may recommend re-allocation.

B. Human Services Fund (Special Revenue Group)

The resources in these funds are spent down in the following order – grant revenue, charges for services and program income, then tax levy. Special Revenue funds usually only have restricted and or committed fund balance. The Human Services Fund should target an assigned fund balance, plus or minus 3%, at 10% of expenses to maintain liquidity. When the assigned fund balance exceeds this level, the County Administrator may recommend re-allocation.

C. Other Special Revenue Group Funds

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These special revenue funds are used to distinguish the funds collected for a specific purpose that are legally obligated to be used for that purpose. These funds may build up a balance of many years to pay for large expenditures. There is not limit on the fund balance they hold. Should the restricted fund balance exceed 1000% of the average annual revenue the department responsible shall submit a written plan to the County Manager for the future use of the funds.

D. County Road and Bridge Fund (Special Revenue Group)

This fund is established in compliance with Wis Statute 83.065. In addition to any taxes levied for county roads and bridges this fund shall hold all revenues provided for the specific use to construct and maintain County roads and bridges. That includes the Vehicle registration fee implemented in Dunn County and the General Transportation aids provided by the State to maintain County roads. This fund will be charged by the Highway Internal Services fund for all work the Highway department performs on county roads. The unrestricted balance of this fund is for the designated purpose of maintaining County Roads and Bridges and related activities. The assigned fund balance can be used to cover high and low years the fund may experience due to high cost projects or unexpected conditions. The fund Balance can be used to level out the levy needed year to year to fund these operations. The Fund should maintain an assigned fund balance of plus or minus 10% of 20% of annual expenditures.

E. Neighbors Fund (Proprietary Fund - Enterprise)

The intent of this fund is that fees for services will cover all expenses making the Neighbors of Dunn County a self supporting entity. With it being a part of the county the enterprise is backed by the general fund. In the case that cash is needed to operate the enterprise an advance should be made from the general fund to the Neighbors of Dunn County. At the end of each year any profits realized by the fund will first be used to pay back any current advances before being retained by the fund. The Neighbors of Dunn County shall Strive to maintain an unrestricted fund balance, plus or minus 3% of 20% of expenses to maintain liquidity and minimize the need for advances from the general fund. Levy funds Shall not be appropriated to this fund through the budgeting process.

F. Transit Fund (Proprietary Fund - Enterprise)

The intent of this fund is that fees for services will cover all expenses making Dunn County Transit a self supporting entity. With it being a part of the county the enterprise is backed by the general fund. In the case that cash is needed to operate the enterprise an advance should be made from the general fund to the Neighbors of Dunn County. At the end of each year any profits realized by the fund will first be used to pay back any current advances before being retained by the fund. Dunn County Transit shall strive to maintain an unrestricted fund balance, plus or minus 3% of 10% of expenses to maintain liquidity and minimize the need for advances from the general fund. Levy funds Shall not be appropriated to this fund through the budgeting process.

G. Highway Internal Service Fund. (Proprietary Fund Group – Internal Service)

This fund is established based on the recommendations made in the Uniform Cost accounting System manual and Office Managers Guide created by the State Department of Transportation for Wisconsin Counties. The fund is used for all work provided by the Highway department. Direct expenditures of the department will be reflected in this fund. All revenue to this fund will be in the form of a charge for service. This fund will charge the County, State, municipalities, and others for the work performed. A positive unrestricted balance reflects the funds available to the highway department to maintain their assets and maintain liquidity. This fund should target an unrestricted fund balance plus or minus 5% at 20% of annual operating expenses.

H. Self-Funded Health Insurance Fund (Proprietary Fund Group – Internal Service)

The health insurance fund reserves an amount equal to 25% of expected claims. This amount is reserved for and anticipated to cover contingent costs, should any of these costs arise. The 25% represents a three-month run-out period.

I. Self-Funded Workers Compensation Fund (Proprietary Fund Group – Internal Service)

This fund pays for worker's compensation insurance premium and claim costs, as well as employee injury prevention programs and a percentage of the Risk

Manager and Safety Coordinator's salaries. It is funded by a percent charge to each department based on department payroll. Some departments also pay additional amounts based on their loss history and actual claim costs. The percent charged is assessed annually. The County is self-insured for the first \$550,000-\$750,000 of every individual claim depending on claim class. The fund balance should equal or exceed the upper limit of the County's self-insured liability.

References

[GASBS 54—Fund Balance Reporting and Governmental Fund Type Definitions](#)

Corresponding Policy and Procedure Documents

None/TBD

Responsible Officer

County Manager

Required Approvals

County Manager

Standing ~~Committee on Administration~~[Executive Committee](#)

County Board of Supervisors

Policy History and Resolution Number

First approved: TBD

Resolution Number: TBD

Scheduled Review

TBD/2030

**DUNN COUNTY, WISCONSIN
RESOLUTION NO. _____**

**AMENDING THE COUNTY SUPERVISORY DISTRICT MAP FOR DISTRICTS 24
AND 23 TO REFLECT ANNEXATION BY THE CITY OF MENOMONIE**

NOW, THEREFORE, BE IT RESOLVED that the District Maps for Districts 24 and 23 be amended to transfer the following real property from Supervisory District 24 to Supervisory District 23, pursuant to the request of the City of Menomonie:

THOSE PARTS OF THE NORTHWEST QUARTER AND SOUTHWEST QUARTER OF SECTION 9, AND THOSE PARTS OF THE NORTHEAST QUARTER AND SOUTHEAST QUARTER OF SECTION 8, ALL IN TOWNSHIP 28 NORTH, RANGE 12 WEST, DUNN COUNTY, WISCONSIN, DESCRIBED AS FOLLOWS:

COMMENCING AT THE NORTHWEST CORNER OF SAID NORTHWEST QUARTER; THENCE SOUTH 89 DEGREES 38 MINUTES 35 SECONDS EAST, ASSUMED BEARING ALONG THE NORTH LINE OF SAID NORTHWEST QUARTER, 284.51 FEET TO THE NORTHEAST CORNER OF LOT 1, CERTIFIED SURVEY MAP NO. 2969, RECORDED JUNE 16, 2004 IN VOLUME 13 OF CERTIFIED SURVEY MAPS ON PAGE 129 AS DOCUMENT NO. 513162, SAID DUNN COUNTY, AND THE POINT OF BEGINNING; THENCE CONTINUING SOUTH 89 DEGREES 38 MINUTES 35 SECONDS EAST ALONG SAID NORTH LINE OF THE NORTHWEST QUARTER, 2354.66 FEET TO THE NORTHEAST CORNER OF SAID NORTHWEST QUARTER; THENCE SOUTH 00 DEGREES 01 MINUTE 15 SECONDS WEST ALONG THE EAST LINE OF SAID NORTHWEST QUARTER AND THE EAST LINE OF SAID SOUTHWEST QUARTER, 5277.78 FEET TO SOUTHEAST CORNER OF SAID SOUTHWEST QUARTER; THENCE NORTH 89 DEGREES 26 MINUTES 34 SECONDS WEST, ALONG SAID SOUTH LINE OF THE SOUTHWEST QUARTER, 2641.54 FEET TO THE SOUTHWEST CORNER OF SAID SOUTHWEST QUARTER; THENCE NORTH 89 DEGREES 40 MINUTES 56 SECONDS WEST ALONG THE SOUTH LINE OF SAID SOUTHEAST QUARTER OF SECTION 8, A DISTANCE OF 262.44 FEET; THENCE NORTH 00 DEGREES 18 MINUTES 40 SECONDS EAST, 33.01 FEET; THENCE SOUTH 89 DEGREES 40 MINUTES 56 SECONDS EAST, 143.80 FEET TO THE WESTERLY RIGHT OF WAY LINE OF COUNTY HIGHWAY B; THENCE NORTH 14 DEGREES 13 MINUTES 46 SECONDS EAST ALONG SAID WESTERLY RIGHT OF WAY LINE OF COUNTY HIGHWAY B, A DISTANCE OF 243.86 FEET; THENCE NORTH 00 DEGREES 06 MINUTES 32 SECONDS EAST, ALONG SAID WESTERLY RIGHT OF WAY LINE OF COUNTY HIGHWAY B, A DISTANCE OF 843.12 FEET; THENCE NORTH 01 DEGREE 32 MINUTES 23 SECONDS EAST, ALONG SAID WESTERLY RIGHT OF WAY LINE OF COUNTY HIGHWAY B, A DISTANCE OF 202.04 FEET; THENCE NORTH 89 DEGREE 24 MINUTE 28 SECONDS WEST, 284.35 FEET; THENCE NORTH 00 DEGREES 06 MINUTES 56 SECONDS EAST, 256.10 FEET; THENCE NORTH 89

DEGREES 36 MINUTES 38 SECONDS EAST, 280.82 FEET TO SAID WESTERLY RIGHT OF WAY LINE OF COUNTY HIGHWAY B; THENCE NORTH 01 DEGREE 19 MINUTES 25 SECONDS WEST, ALONG SAID WESTERLY RIGHT OF WAY LINE OF COUNTY HIGHWAY B, A DISTANCE OF 324.57 FEET; THENCE NORTH 00 DEGREES 06 MINUTES 32 SECONDS EAST, ALONG SAID WESTERLY RIGHT OF WAY LINE OF COUNTY HIGHWAY B, A DISTANCE OF 131.23 FEET; THENCE NORTH 03 DEGREES 41 MINUTES 07 SECONDS EAST, ALONG SAID WESTERLY RIGHT OF WAY LINE OF COUNTY HIGHWAY B, 262.98 FEET; THENCE NORTH 00 DEGREE 06 MINUTES 32 SECONDS EAST, ALONG SAID WESTERLY RIGHT OF WAY LINE OF COUNTY HIGHWAY B, A DISTANCE OF 131.23 FEET; THENCE NORTH 00 DEGREES 02 MINUTES 38 SECONDS EAST, ALONG SAID WESTERLY RIGHT OF WAY LINE OF COUNTY HIGHWAY B, A DISTANCE OF 393.58 FEET; THENCE NORTH 00 DEGREES 01 MINUTES 46 SECONDS WEST, ALONG SAID WESTERLY RIGHT OF WAY LINE OF COUNTY HIGHWAY B, A DISTANCE 393.70 FEET; THENCE NORTH 02 DEGREES 10 MINUTES 37 SECONDS WEST, ALONG SAID WESTERLY RIGHT OF WAY LINE OF COUNTY HIGHWAY B, A DISTANCE OF 262.65 FEET; THENCE NORTH 00 DEGREES 01 MINUTE 46 SECONDS WEST, ALONG SAID WESTERLY RIGHT OF WAY LINE OF COUNTY HIGHWAY B, A DISTANCE OF 206.62 FEET; THENCE NORTH 14 DEGREES 06 MINUTES 14 SECONDS WEST, ALONG SAID WESTERLY RIGHT OF WAY LINE OF COUNTY HIGHWAY B, A DISTANCE OF 244.26 FEET; THENCE NORTH 89 DEGREES 50 MINUTES 16 SECOND WEST, ALONG SAID WESTERLY RIGHT OF WAY LINE OF COUNTY HIGHWAY B, A DISTANCE OF 144.12 FEET; THENCE NORTH 00 DEGREE 09 MINUTES 45 SECONDS EAST, ALONG SAID WESTERLY RIGHT OF WAY LINE OF COUNTY HIGHWAY B, A DISTANCE OF 66.00 FEET; THENCE SOUTH 89 DEGREES 50 MINUTES 16 SECONDS EAST, ALONG SAID WESTERLY RIGHT OF WAY LINE OF COUNTY HIGHWAY B, A DISTANCE OF 144.12 FEET; THENCE NORTH 14 DEGREES 06 MINUTES 28 SECONDS EAST, ALONG SAID WESTERLY RIGHT OF WAY LINE OF COUNTY HIGHWAY B, A DISTANCE OF 242.31 FEET; THENCE NORTH 00 DEGREES 01 MINUTE 46 SECONDS WEST, ALONG SAID WESTERLY RIGHT OF WAY LINE OF COUNTY HIGHWAY B, A DISTANCE OF 426.70 FEET TO THE INTERSECTION WITH THE WESTERLY EXTENSION OF THE SOUTH LINE OF SAID CERTIFIED SURVEY MAP NO. 2969; THENCE SOUTH 89 DEGREES 10 MINUTES 27 SECONDS EAST, ALONG SAID SOUTH LINE OF CERTIFIED SURVEY MAP NO. 2969, A DISTANCE OF 355.89 FEET TO SAID EASTERLY LINE OF CERTIFIED SURVEY MAP NO. 2969; THENCE NORTH 01 DEGREE 06 MINUTES 05 SECONDS WEST, ALONG SAID EASTERLY LINE OF CERTIFIED SURVEY MAP NO. 2969, A DISTANCE OF 625.57 FEET TO THE POINT OF BEGINNING.

FURTHER BE IT RESOLVED that the County Board Supervisory District Map amendments be placed on file in the Dunn County Land Information Office, the State of Wisconsin Government Accountability Board, the Legislative Technology Services Bureau, and the Wisconsin Department of Administration.

Offered this 17th day of September 2025, at Menomonie, Wisconsin.

OFFERED BY THE EXECUTIVE COMMITTEE:

Adopted on: _____

ATTEST:

Kelly McCullough, Chair

Approved as to Form and Execution:

Andrew Mercil, County Clerk

James McMenomy, Corporation Counsel

Budget Impact

None.

Background Information

The Dunn County Board of Supervisors adopted the current Supervisory District boundaries in November of 2021 pursuant to Resolution 21-64. Section 59.10(3)(c)1., Wis. Stats., authorizes the County Board to amend the plan of supervisory districts to reflect a municipal annexation as long as no additional districts are created.

On August 8, 2025, the City of Menomonie adopted Ordinance No. 2025-04, approving annexation of one parcel of real property. The City has requested that the County amend the boundaries of Supervisory Districts 24 and 23 to move the annexed parcel from Supervisory District 24, representing the Town of Red Cedar, to Supervisory District 23, representing the City of Menomonie.

At the time the Supervisory Districts were adopted, Supervisory District 24 has a population of approximately 1566 persons and Supervisory District 23 had a population of approximately 1494 persons. The population of the annexed property is estimated at 0 persons. These amendments will not materially impact either Supervisory District or any county ordinance.

This is largely a housekeeping action. If the amendment is not approved, the City of Menomonie will have to create a new voting ward for just the annex property, requiring additional ballots and voting equipment for the new voting ward created for the annexed property.

**DUNN COUNTY, WISCONSIN
RESOLUTION NO. _____**

APPROVING 2025 BUDGET AMENDMENT

NOW, THEREFORE, BE IT RESOLVED that effective with the publication of the notices required by law, the budget of the County of Dunn, Wisconsin, for the year beginning January 1, 2025, is amended by the following amounts to the line-item account numbers shown:

2025 Budget Amendment Requests			Expense	Revenue
CJCC Council-Grants				
1110030900	529005	Contractual/Consulting	\$75,000	
1110030900	435000	State–Grant (SCIP New Grant)		\$75,000
1110030900	527000	Agency Contracts	\$60,000	
1110030900	534025	Medical Supplies (non-billable)	\$3,000	
1110030900	539070	Machinery & Equipment	\$4,000	
1110030900	437000	Local–Grant (New Grant 2025-2026; Vital Strategies)		\$37,000
1110030900	486000	Other Grant Contributions (Opioid Manufacturer Settlement – Required Match)		\$30,000
Department of Health – Administration				
1510010010	539010	Staff Appreciation	\$2,125	
1510010010	492000	Transfer From-Other Funds		\$2,125
Department of Health – Public Health Grants				
1510010900	511000	Salaries & Wages	\$54,166	
1510010900	437000	Local–Grant (New Grant 2025-2026; Vital Strategies)		\$32,500
1510010900	486000	Other Grant Contributions (Opioid Manufacturer Settlement – Required Match)		\$21,666
Human Services – Behavior Health – Grants				
3120020900	527000	Agency Contracts	\$60,820	
3120020900	437000	Local–Grant (New Grant 2025-2026)		\$30,410
3120020900	486000	Other Grant Contributions (Opioid Manufacturer Settlement – Required Match)		\$30,410
Human Services – Family & Children				
3120030900	525075	Mentoring	\$15,000	
3120030900	435000	State–Grant (G312000094.2525)		\$15,000
Human Services – ADRC				
3120050900	526065	Home Delivered Meals	\$396	
3120050900	435000	State–Grant (G312000009.2425)		\$396
3120050900	534335	Misc. General Expenses	\$11,100	
3120050900	435000	State–Grant (G312000031.2525)		\$11,100
Human Services – Economic Support				
3120040900	511005	Attendance Hours	\$31,017	

3120040900	515005	Federal-ER Social Security	\$1,923	
3120040900	515010	Federal-ER Medicare	\$449	
3120040900	435000	State–Grants (G312000007.2525)		\$33,389
Human Services – Birth to Three Grants				
3120070900	534335	Misc. General Exp	\$2,000	
3120070900	437000	Local–Grants (G312000134.2525)		\$2,000
Total Budget Amendment Request			\$320,996	\$320,996

BE IT FURTHER RESOLVED the Board authorizes the Department of Administration to enter and maintain the information contained herein in a manner based upon generally accepted accounting standards and that effective with the publication of the proceedings of this meeting the following changes are, hereby, adopted.

Dated the 17th of September 2025, at Menomonie, Wisconsin.

OFFERED BY THE EXECUTIVE COMMITTEE:

Adopted on: _____

ATTEST:

Kelly McCullough, Chair

Approved as to Form and Execution:

Andrew Mercil, County Clerk

James McMenomy, Corporation Counsel

Budget Impact: Adoption of this resolution increases the 2025 adopted budget by **\$320,996**. Adoption of this resolution has no impact upon the current year tax levy.

Background Information:

The Executive Committee has considered the justifications for the proposed 2025 Budget Amendment and recommends that the Board adopt the carryforward as being in the best interest of the County. The adoption of this resolution has no impact on the current year's tax levy.

Administration – Criminal Justice Collaboration Division

Dunn County Criminal Justice Collaborating Council (DCCJCC) received a Wisconsin Department of Justice State Crisis Intervention Program (SCIP) grant award of \$75,000 for Mobile Peer Support Expansion. Funds will be used to expand mobile peer support throughout Dunn County by partnering and contracting with Wisconsin Milkweed Alliance (WIMA). Partnering will bring this innovative program forward and will redefine how crisis services are implemented in Dunn County through the Kaleidoscope Center and Mobile Peer Support model. The funds will provide Mobile Peer Support services in Dunn County, delivering seven-day-per-week, trauma-informed, non-clinical outreach and follow-ups to

individuals experiencing mental health, substance use, and related behavioral health challenges. This proposal seeks to fill critical gaps in Dunn County crisis response system by providing meaningful, recovery-oriented support to individuals in need.

Department of Health – Administration

A commercial refrigerator used in the Health Department was sold at auction for \$2,125.00. This unexpected funding will be used to fund employee appreciation items such as blank cards to celebrate work anniversaries and branded clothing to identify staff members when they are working community events.

Human Services

The Human Services Department received a CST Supplemental Award in the Family and Children's Unit in the amount of \$15,000. An additional \$11,100 in the ADRC Unit for the Aging and Disability grant and the Economic Support unit was awarded and an additional \$33,389 from the Child Care Administration grant was received. The additional \$33,389 will be used to replace Levy that was funding a portion of Salary & Fringe since this grant is not used for other purposes. This will free up County Levy that can be returned to the General Fund at year end. The Human Services Department received a Playgroup grant in the Birth to Three Unit in the amount of \$2,000. An additional \$396 was awarded to the ADRC Unit for the Nutritional Support grant.

Criminal Justice Collaboration Division, Department of Health & Department of Human Services

The Health & Human Services Board provided a Letter of Support for the Vital Strategies grant application in June encouraging the use of Dunn County Opioid Settlement match funding and allowing the three Dunn County agencies to apply. The County was awarded this competitive funding to support evidence-based harm reduction strategies for substance use disorder in Wisconsin rural communities. The awarded funding and matching opioid funds will be used to:

- Support the installation of a 24/7 Harm Reduction Vending Machine in the Jail Lobby and increase capacity for WIMA Peer Support Services for the Criminal Justice Collaborating Division;
- Support the Overdose Fatality Review Team with staff time in the Health Department; and
- Maintain peer support in the First Episode Psychosis (FEP) Program and introduce same-day intake assessments for PWUD at Arbor Place in the Human Services Department.

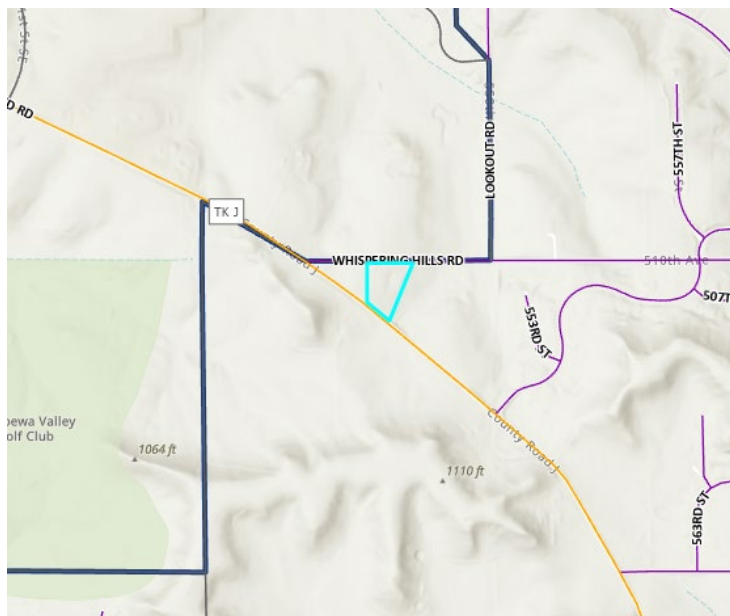
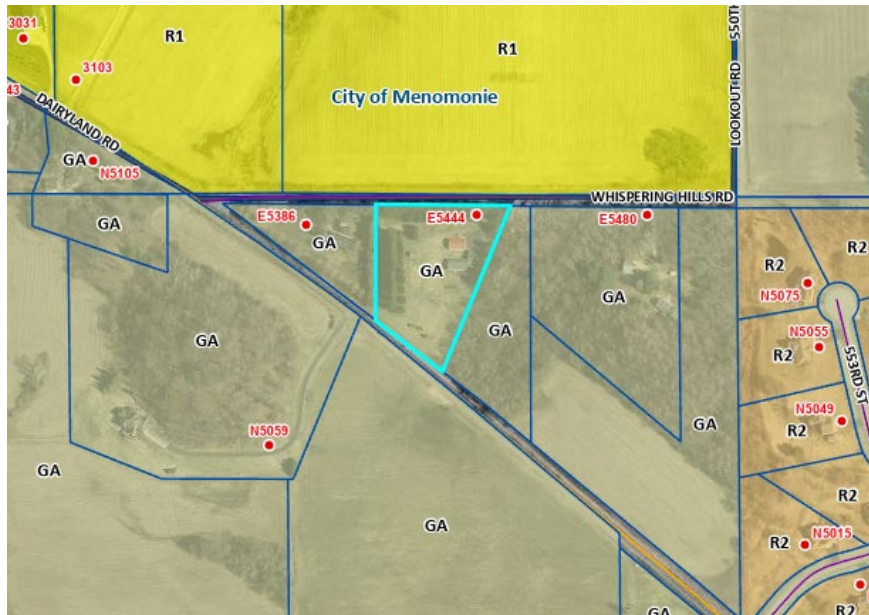
Please note that some opioid settlement funds were already budgeted in the 2025 year offsetting the request for matching funds.

BACKGROUND

FROM: Tammy Traxler, Zoning & Planning Administrator

AGENDA ITEMS: Report and Ordinance

Ordinance to amend the Dunn County Comprehensive Zoning Ordinance by rezoning 3.77 acres in Section 31, Township 28 North, Range 12 West, Town of Red Cedar, from the General Agriculture (GA) District to the Residential (R2) District.



**REPORT AND ORDINANCE
GARY AND KORLEE WITZEL REZONE PETITION
DUNN COUNTY, WISCONSIN
REPORT NO. _____**

The Planning, Resources and Development Committee respectfully submits the following report on a request received by the Planning and Land Use Control Division from Gary and Korlee Witzel, owners, to rezone the following property described in the Town of Red Cedar from General Agriculture (GA) to Residential (R2):

Lot 1 of Certified Survey Map Number 514, located in the Northeast Quarter of the Southwest Quarter of Section 31, T.28N., R.12W., Town of Red Cedar, Dunn County, Wisconsin, EXCEPT the following described parcels of land located within said Lot 1:

Parcel 1

Commencing at the Northeast corner of said Lot 1; thence on an assumed bearing of West, along the North line of said Lot 1, 408.13 feet to an iron pipe; thence South 21°59'49" West, 133.00 feet to an iron pipe for the point of beginning of the parcel herein described; thence continuing South 21°59'49" West, 56.96 feet to a 1" diameter axel shaft; thence North 84°15'27" West, 126.64 feet to an iron pipe; thence North 29°28'58" East, 67.25 feet to an iron pipe; thence South 80°51'01" East, 115.70 feet to the point of beginning.

Parcel 2

Commencing at the Northeast corner of said Lot 1; thence on an assumed bearing of West, along the north line of said Lot 1, a distance of 408.13 feet to an iron pipe; thence South 21°59'49" West, 61.38 feet to an iron rod for the point of beginning of the parcel herein described; thence South 241.66 feet to an iron rod on the Northeasterly right-of-way line on County Trunk Highway "J"; thence North 52°11'48" West, along said right-of-way line 220.42 feet to an iron pipe; thence South 84°07'53" East 126.54 feet (recorded as North 84°15'27" West, 126.64 feet) to a 1" axel shaft; thence North 21°59'49" East, 128.87 feet (recorded as South 21°59'49" West, 128.58 feet), to the point of beginning.

Parcel 3

Commencing at the Northwest corner of said Lot 1; thence South 21°59'49" West 133 feet; thence North 80°51'01" West 115.70 feet; thence South 29°28'58" West 67.25 feet; thence South 52°11'48" East along the Southerly line of said Lot 1 to a point directly South of the point of beginning; thence at 90 degree angle North 334.02 feet plus or minus to the point of beginning.

FINDINGS OF FACT AND RECOMMENDATION

A Class II notice was published in the Colfax Messenger on August 6 and August 13, 2025, establishing a public hearing on August 20, 2025. Based on the evidence received in the public hearing and the testimony from the petitioner, and in consideration of the factors set forth in Section 13.6.0.06 of the Dunn County Comprehensive Zoning Ordinance, the Committee concludes and recommends that the request for amendment be approved, for the following reasons: (1) The proposed amendment is consistent with the Dunn County Comprehensive Land Use Plan and the Town's Future Land Use Map, both of which designate the parcel for residential use; (2) The

proposed Residential 2 (R2) zoning classification is compatible with the surrounding land use pattern, including nearby rural residential uses and the City of Menomonie's R1 zoning district; and (3) The amendment will protect public health, safety, and welfare, safeguard environmental resources, and support orderly residential development in a location already planned for such use.

The area of the parcel is 3.77 acres.

Dated this 20th day of August 2025, at Menomonie, Wisconsin.

ORDINANCE NO. _____
AMENDING THE COMPREHENSIVE ZONING ORDINANCE,
TOWN OF RED CEDAR

The Dunn County Board of Supervisors does hereby ordain as follows:

The Comprehensive Zoning Ordinance for the County of Dunn, Wisconsin is hereby amended by rezoning the above-described property:

FROM
GENERAL AGRICULTURE (GA)
to
RESIDENTIAL (R2)

The official zoning map of the Town of Red Cedar on file in the Environmental Services Department shall be amended in accordance with this ordinance.

This ordinance shall be effective upon passage and publication as provided in Section 59.14 of the Wisconsin Statutes. This ordinance shall not be codified.

Offered this 20th day of August 2025, at Menomonie, Wisconsin.

Adopted on: _____

Published on: _____

ATTEST:

Andrew Mercil, County Clerk

Approved as to Form and Execution:

James McMenomy, Corporation Counsel

OFFERED BY THE PLANNING, RESOURCES
AND DEVELOPMENT COMMITTEE:

Thomas Quinn, Chair

COUNTERSIGNED:

Kelly McCullough, Chair
Dunn County Board of Supervisors

**CHAPTER 3 –
HUMAN RESOURCES
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OBJECTIVES, SCOPE AND RESPONSIBILITY

3.01 Purpose.

To establish a system of Human Resources Administration that meets the needs of Dunn County Government. This system shall include policies and procedures to recruit, select, develop and maintain an effective, efficient and responsible work force for the County while complying with Federal and State laws and regulations.

Nothing contained in this chapter is intended to diminish an employee's rights under Federal or State law or regulation.

3.02 Responsibilities and Authority.

(1) The County Board shall:

(1) The County Board shall:

- (a) Authorize by ordinance any amendments to the Human Resources code;
- (b) Authorize any changes to ordinance or policy that result in changes to employee wage structures; modifications to employee benefit premium contributions and policies establishing paid leave entitlements; and any other policy changes that would increase County expenditures related to employee compensation and benefits.

(2) The Committee on Administration shall:

- (a) Adopt policies consistent with this chapter;
- (b) May provide direction to the County Manager on changes to existing human resources policies or the development of new policies;
- (c) Approve and forward compensation and benefits policy recommendations to the County Board;
- (d) Review and approve requests for changes to full-time equivalency or staffing levels;
- (e) Review and approve requests for new and modified job titles and subsequent placement on adopted pay structures.

(3) The County Manager shall:

- (a) Authorize procedures consistent with this chapter;
- (b) Administer the human resources ordinance and human resources policies, and perform those functions provided therein;
- (c) Delegate the administration of the human resources ordinance and human resources policies when appropriate;
- (d) Provide proposals to develop and maintain a compensation plan and pay structures;
- (e) Review and provide recommendations for any changes to full-time equivalency, job titles, and pay grade amendments;
- (f) Review and approve to initiate the recruitment process and hiring for all budgeted position vacancies;
- (g) The County Manager is authorized to review and approve requests for exceptions to established recruitment, hiring, and placement provisions, including starting salary, vacation schedule placement, and the granting of leave balances. Such exceptions may be approved at the time of hire or, in accordance with applicable County policy, during the course of an employee's service.
- (h) Approve travel and relocation costs of applicants.

(4) The Human Resources Director shall:

- (a) Lead strategic efforts and make operational decisions in areas of personnel management including employment and recruiting, training and development, compensation, benefits, employee relations, labor

- negotiations, personnel records, risk management and health and safety;
 - (b) Recommend changes to human resources policies;
 - (c) Monitor temporary assignments and use of overtime;
 - (d) Maintain a list of full-time equivalency for each position;
 - (e) Provide recommendations for full-time equivalency (FTE) changes or authorized staffing capacity; and
 - (f) Maintain a list of approved job titles and establish and maintain job descriptions for each job title.
- (5) Department and Division Heads shall:
- (a) Enforce the human resources ordinance and human resources policies as they pertain to their respective departments and keep employees informed of its provisions;
 - (b) Recommend to the Human Resources Director any amendments to the human resources policies which could improve county operating efficiency or employment relations;
 - (c) Delegate appropriate authority to subordinate supervisory personnel in enforcing the ordinance and the human resources policies;
 - (d) Immediately notify the Human Resources Director of any known changes in personnel and participate in the selection of replacement employees or delegate appropriate authority to subordinate supervisory personnel;
 - (e) The department head is responsible for managing the department. The board or commission will serve in an advisory or policy-making role.
- (6) Managers and Supervisors shall administer and enforce policies consistent with this chapter in a fair and impartial manner.

3.03 Rights of the County.

The County of Dunn reserves all rights governing employment it has under state and federal law.

3.04 Definitions.

- (1) Appointing Authority. The person, governing body or designee, who has the authority granted by law or ordinance to appoint an individual to or remove an individual from positions in county service. The county manager will appoint heads of all departments and offices except as provided by law. The head of each department or office will appoint all subordinate personnel.
- (2) Committee. The Committee on Administration
- (3) Department Head. The employee responsible for the overall operation of a department.
- (4) Oversight Committee. Board, committee, or commission designated to oversee a particular department.
- (5) Supervisor. The person responsible for the assignment, direction and evaluation of the work of another employee.
- (6) Position. A specific employment assignment held by an individual within the County, authorized through the budget and associated with an established job title and job description. Each position has an assigned full-time equivalency (FTE) and represents a distinct role with defined duties, responsibilities, and reporting relationships. Multiple authorized positions, each with an assigned FTE, may be associated with the same job title.
- (7) Full-time Equivalency (FTE). The expected number of hours assigned to a position over the course of a fiscal year. One (1.0) FTE shall represent a position assigned two thousand eighty (2,080) hours annually, based on an expectation of forty (40) hours per week for fifty-two (52) weeks. FTE values may be assigned in fractional increments to reflect part-time or reduced-hour positions. FTE designations shall be used to define the authorized

staffing level of individual positions and to determine the total personnel resources allocated to a department, program, or function. The total number of FTEs assigned to a particular function reflects the County's authorized staffing capacity for that area and shall be used for budgeting, reporting, and compliance with applicable federal and state laws.

- (8) Regular Position. A budgeted position established to support the ongoing operations of the County. Regular positions may be either full-time (30 or more hours per week) or part-time (fewer than 30 hours per week) and are not limited in duration. Employees in regular positions may be eligible for benefits in accordance with County policy and applicable federal and state laws.
- (9) Temporary Position. A temporary position is established for a defined period, typically not exceeding twelve (12) months, to fulfill specific short-term operational needs, including project-based work, workload fluctuations, or replacement coverage. Temporary positions may be full-time or part-time, but do not confer regular employment status. Employees in temporary positions are not eligible for benefits unless required by law.
- (10) Casual Position. An on-call or intermittent position in which the employee works on an as-needed basis, with no minimum or regular schedule. Casual employees are not eligible for benefits except as mandated by law and have no expectation of ongoing employment beyond individual work assignments.
- (11) Seasonal Position. A seasonal position is established for a recurring period of the year during which additional staffing is required, such as summer or winter months. Seasonal employment shall not exceed one thousand forty (1,040) hours within a calendar year. Seasonal employees may be scheduled full- or part-time and are not eligible for benefits except as required by law. Seasonal positions shall be limited in duration and tied to predictable seasonal operational needs.
- (12) Pay Structure. The system that is adopted by the County to establish and maintain standardized compensation ranges associated with each job title. The pay structure includes defined minimum and maximum rates of pay and serves as the foundational framework for managing employee compensation. It is designed to support internal equity, external competitiveness, and fiscal responsibility in alignment with the County's operational and budgetary priorities.

3.05 Scope.

Unless otherwise indicated by law or statute, this chapter shall govern the workplace policies for all employees and departments of the County.

Employees represented by unions to the degree that this chapter discusses matters primarily related to wages, hours and conditions of employment; and municipal employees represented by unions to the degree that this chapter discusses base wages. Those provisions of this Chapter not addressed in the relevant collective bargaining agreements that pertain to work rules, prohibited subjects of bargaining, general County operation, or any other right reserved by Dunn County, shall apply to all employees of the County.

3.06 Human Resources Policies.

In addition to the Human Resources Ordinance, the County may create and maintain human resources policies. In the event of contradictory language, this chapter shall prevail.

POSITION ADMINISTRATION

3.07 Purpose.

To provide a method of maintaining organization of positions throughout the County to ensure effective budget tracking and planning can occur. To provide an accurate inventory of position information which includes job title, department and/or division, incumbent, and full-time equivalency.

3.08 Responsibilities.

The Administration Department, Human Resources Division shall be responsible for maintaining the inventory of positions. The Administration Department, Human Resources Division shall be responsible for ensuring that employees receive proper pay and benefits as determined by the full-time equivalency and status of the position occupied.

3.09 Position and Full time Equivalency Inventory.

The Administration Department, Human Resources Division shall review requests to amend the status of all positions.

The County Manager shall review and determine adequate staffing levels and recommend any amendments to full-time equivalency (FTE) to the Committee on Administration.

Each full-time equivalency within a position shall have a designated status such as regular, temporary, casual, or seasonal.

The County Manager shall review and authorize hiring for all temporary, casual, and seasonal positions, subject to the availability of funding.

3.10 Job Titles and Descriptions.

Each position within Dunn County shall have a designated job title and an associated job description. The Department of Administration, Human Resources Division shall be responsible for maintaining an official inventory of all job titles and their corresponding descriptions. All new or modified job titles must be approved by the Committee on Administration.

Job descriptions are necessary to identify and define the distribution of duties and responsibilities that employees are expected to perform, to classify positions correctly under State and Federal law, to place positions into the appropriate pay range within the adopted pay structure, and to develop valid employee selection procedures. The Human Resources Division is responsible for establishing and maintaining an official job description for each County position.

COMPENSATION PLAN

3.11 Compensation Plan Responsibilities.

Dunn County shall maintain a current compensation plan for all non-represented employees and for The Neighbors of Dunn County. The objective of the County is to provide an appropriate salary structure to facilitate the recruitment and the retention of qualified employees. The County will provide these salaries based on internal equity and external competitiveness, if fiscally feasible.

3.12 Compensation Plan Administration.

The County Manager shall be responsible for the development and administration of the compensation plans for non-represented employees and The Neighbors of Dunn County. The County Manager will periodically, at least annually, review the overall pay structure(s) and recommend adjustments based upon market conditions, the cost of living, financial limitations or organizational performance, and any third-party recommendations or sources, as deemed appropriate. The County Manager shall recommend pay structure amendments to the Committee on Administration for consideration of forwarding to the Board.

The Committee on Administration is authorized to assign any new or amended job titles to an appropriate pay grade within the approved salary structure. The Committee on Administration shall recommend to the County Board all other adjustments that should be made to the compensation plan(s).

3.13 Equity Compensation and Fringe Benefits Adjustments.

The County Manager may authorize equity compensation and fringe benefit adjustments for employees during the fiscal year when evidence and rationale to support the need for the amended compensation and/or benefit(s) exists.

Where the authorization of an adjustment to compensation or fringe benefit would result in an increase to the department budget, the County Manager shall provide a recommendation to the Department Head. The Department Head shall submit a budget amendment to their department's standing committee. The standing committee shall vote to recommend the budget amendment to the Board.

HIRING & TERMINATION

3.14 Recruitment.

The Administration Department, Human Resources Division is responsible for establishing and administering recruitment procedures that are in accordance with Dunn County's commitment to Equal Employment Opportunity. The Human Resources Division will oversee all recruitments to ensure a fair and impartial hiring process is adhered to.

3.15 Hiring Authority.

For all department head positions, the County Manager shall be the hiring authority except as provided by law. For departments without a designated department head, the County Manager shall be the hiring authority unless otherwise delegated. For all non-department head positions, the department head shall be the hiring authority.

3.16 Hiring, Promotions & Transfers.

The Administration Department, Human Resources Division is responsible for establishing and administering policies regarding hiring, promotions, transfers and demotions.

3.17 Separation

The Administration Department, Human Resources Division is responsible for establishing and administering policies regarding separation of employment.

PERFORMANCE EVALUATIONS

3.18 Performance Evaluations System.

The Administration Department, Human Resources Division shall establish a system for evaluating employee performance on a regular basis.

3.19 Severability.

If any provision of this Chapter is for any reason held to be invalid or unconstitutional by reason of any decision of any court of competent jurisdiction, such decision shall not affect the validity of any other provisions of this Chapter.

**COUNTY OF DUNN, WISCONSIN
RESOLUTION NO. _____**

ADOPTING ADMINISTRATIVE POLICIES

WHEREAS, the Dunn County Board of Supervisors recognizes the importance of maintaining clear, consistent, and effective administrative policies to guide county operations and ensure accountability, transparency, and efficiency in governance; and

WHEREAS, the following administrative policies have been reviewed and recommended for adoption to support the County's strategic and operational goals:

- **Budget Amendment and Adjustment Policy**
- **Job Titles and Descriptions Policy**
- **Salary Administration Policy**

NOW, THEREFORE, BE IT RESOLVED by the Dunn County Board of Supervisors that the above-listed administrative policies are hereby adopted and shall be implemented as official policies of Dunn County, effective immediately upon passage of this resolution.

BE IT FURTHER RESOLVED that the County Manager is authorized to take all necessary steps to ensure the proper dissemination, training, and enforcement of these policies across all relevant departments and personnel.

Offered this 17th day of September, 2025, at Menomonie, Wisconsin.

OFFERED BY THE COMMITTEE ON
ADMINISTRATION:

Adopted on: _____

ATTEST:

Vaughn Hedlund, Chair

Approved as to Form and Execution:

Andrew Mercil, County Clerk

James McMenomy, Corporation Counsel

Budget Impact: There is no impact to budget.

Background Information:

The attached policies will govern how Administration will carry out key functions relating to staffing, compensation, policy administration and budget adjustments.



TO: Committee on Administration

FROM: Jenalee Nutter, Assistant County Manager/HR Director

DATE: August 21, 2025

RE: New Human Resources Policies Developed in Alignment with Proposed Chapter 3 – Human Resources Code

Background

As part of the rewrite of Chapter 3 – Human Resources, a number of specific procedural details were intentionally removed from ordinance language. This change allows for a more streamlined approach to policy maintenance and ensures that operational details can be updated more efficiently, while still requiring approval from the Committee on Administration. Any policies with implications for employee pay or benefits will also continue to require approval by the County Board of Supervisors.

The following policies have been drafted to capture the detail that was removed from ordinance language and to establish clear, consistent guidelines for administration.

Summary of New Policies

1. Separation Policy

- Establishes a structured process for voluntary separations.
- Covers expectations for notice, transition responsibilities, early termination, and payout of accrued leave.
- Defines rehire eligibility criteria and circumstances where employees may be marked ineligible for rehire.
- Introduces a standard exit process, including property return and voluntary exit interviews.

2. Recruitment, Selection, Transfer & Promotion Policy

- Provides a structured, fair, and compliant process for filling vacancies and advancing employees.
- Defines requisitions, candidate referrals, structured interview requirements, and selection criteria.

- Clarifies pre-employment testing, background/reference check standards, and formal written offer processes.
- Outlines rules for rehires, employee transfers (department-initiated or employee-requested), and promotions, with appropriate approvals required.
- Includes guidance for temporary assignments, ensuring short-term staffing needs are addressed without altering authorized FTE levels.

3. Nepotism Policy

- Establishes safeguards to prevent conflicts of interest in hiring, supervision, and employment decisions involving family relationships.
- Prohibits hiring, promotion, or supervisory arrangements where close, immediate, or near family members could materially influence employment outcomes.
- Defines family categories (close, immediate, near) and supervisory roles to clarify when restrictions apply.
- Disallows employment situations where an individual would be under the direct supervision of a family member.

4. Job Titles and Descriptions Policy

- Establishes a consistent process for initiating, reviewing, and maintaining job titles and descriptions.
- Requires Committee on Administration approval of all new or modified job titles.
- Clarifies department head responsibility for initiating job description updates and HR's role in reviewing and standardizing them.
- Differentiates between routine updates (language clarifications, technology references, etc.) and substantial changes (new supervisory duties, major scope shifts, or qualification changes) which may require pay grade review.
- Ties review of substantial changes to the Salary Administration Policy for consistent pay structure alignment.

5. Salary Administration Policy

- Establishes a structured framework for managing employee compensation within Dunn County's approved pay grade system.

- Defines protocols for setting starting salaries, promotions, demotions, and lateral transfers to ensure consistency and equity.
- Clarifies approval thresholds for salary decisions, including County Manager oversight for exceptions beyond standard ranges.
- Outlines procedures for equity adjustments and pay grade reviews tied to market competitiveness, internal alignment, and retention needs.
- Commits to regular review and market analysis to maintain a fair and competitive compensation structure.

Conclusion & Requested Action

These new policies ensure that policies and guidelines remain transparent, consistently applied, and properly governed, while allowing the County to adapt policies more efficiently as circumstances evolve.

- The Committee is requested to review and approve the following, contingent on the approval of the proposed Chapter 3 – Human Resources Ordinance:
- Separation Policy
- Recruitment, Selection, Transfer & Promotion Policy
- Nepotism Policy

The Committee is requested to review and approve to forward the following policies to the Board via resolution:

- Job Titles and Descriptions Policy
- Salary Administration Policy

Attachments

- Separation Policy
- Recruitment, Selection, Transfer & Promotion Policy
- Nepotism Policy
- Job Titles and Descriptions Policy
- Salary Administration Policy

Policy Number TBD XXXXX
BUDGET AMENDMENT & ADJUSTMENT POLICY

1. Purpose

The purpose of this Budget Amendment and Adjustment Policy is to establish clear guidelines for authorizing changes to the annual budget adopted by the County Board. Dunn County is committed to maintaining a balanced budget and ensuring that any adjustments to the approved budget are made in a transparent and accountable manner. This ensures appropriate oversight, compliance with relevant statutes, and the flexibility necessary for departments to make informed and timely financial decisions. This policy applies to all departments and divisions within the organization.

2. Definitions

Appropriation: Revenues or expenditures approved by the County Board.

Budget Adjustment: A reallocation of funds within an already approved budget without increasing or decreasing the overall appropriation.

Budget Amendment: A formal change that alters the appropriated budget and requires approval from the department's standing committees, the Executive Committee, and final approval by the County Board.

Intra-Departmental: Activities that involve the same or a single department.

Inter-Departmental: Activities that involve two or more departments within the County.

3. Policy Statement

A budget amendment is required if one or more of the following criteria is met:

- A. If additional appropriations are needed.
- B. If an existing grant increases or a new grant is received.
- C. If re-appropriations between funds are needed.
- D. If state law, local ordinances, or regulations require official approval for certain budget changes.

Requirements and After Actions

- A. All amendments and adjustments must have clear explanations, including dollar amounts and funding sources.

- B. The budget amendments require approval from the department's standing committees, the Executive Committee, and final approval by the County Board.
- C. The changes to the appropriated budget shall be posted to the county website within 15 days after the board's approval.
- D. All amendments and adjustment records will be kept and stored in a financial system for audit purposes.

Authority for Budget Changes

- A. The authority to approve budget amendments to the appropriated budget is vested in the County Board, which requires a two-thirds vote per Wisconsin Statute § 65.90
- B. Transfers from contingency funds require a Committee on Administration approval. The transfers may not exceed the annual budgeted contingency amount.
- C. Intra-departmental budget adjustments may be made without requiring County Board action, as long as the overall appropriation remains unchanged.
- D. Inter-departmental budget adjustments shall be subject to each department's standing committee review.
- E. The Chief Financial Officer (CFO) is responsible for reviewing and recommending standing committee-approved budget amendments to the Executive Committee and the County Board.

4. References

[Wisconsin Statute § 65.90](#)

[Dunn County Ordinance: Chapter 7 – Financial Management](#)

5. Corresponding Policy and Procedure Documents

Procedure XXXXX.A Budget Amendment and Adjustment Procedure

6. Responsible Officer

Chief Financial Officer

7. Required Approvals

Responsible Officer

County Manager
Standing Committee
Committee on Administration
County Board of Supervisors

8. Policy History and Resolution Number

First approved: TBD
Resolution Number: TBD

9. Scheduled Review

5/2030

Policy Number XXXX
JOB TITLES AND DESCRIPTIONS

1. Purpose

To establish a consistent process for initiating, reviewing, and maintaining job titles and job descriptions for non-represented positions in Dunn County, this policy outlines the responsibilities of Department Heads and the Human Resources Division and ensures updates are handled consistently, accurately, and in alignment with the Chapter 3 – Human Resources, of Dunn County Ordinances.

2. Definitions

Job Title: The official title assigned to a particular position, or group of positions, within the authorized job title inventory.

Job Description: The description that outlines a position's key responsibilities, qualifications, work environment, and reporting structure.

Job Title Inventory: The list of job titles and descriptions utilized within Dunn County and approved by the Committee on Administration.

Routine Update: A non-substantive change that clarifies language or reflects minor operational updates, without changing the level or nature of the position.

Substantial Change: A change in duties, level of authority or responsibility, or minimum qualifications that may affect the pay grade placement of the position.

Pay Grade Adjustment: A change in the assigned pay grade for a particular position or job title due to significant changes in duties, responsibilities, external market conditions, or internal equity concerns.

3. Policy Statement

A. New or Modified Job Titles:

All job titles must be approved by the Committee on Administration to be established as part of the inventory of job titles.

Department Heads are responsible for identifying when new positions or structural changes may require the request of a new or modified job title that does not currently exist within the established inventory of job titles.

When a new job title is proposed, or an existing title requires modification, Department Heads must submit the request to Human Resources for review. Human Resources will forward a recommendation to the County Manager for

consideration in proposing the recommendation to the Committee on Administration, per Chapter 3 – Human Resources, of Dunn County Ordinances.

B. Job Descriptions

Department Head Responsibility:

Department Heads, or their designee, are responsible for initiating and maintaining accurate job descriptions for positions within their departments. Department Heads must ensure job descriptions reflect current duties and expectations.

When updates are needed, Department Heads, or their designee, shall provide Human Resources with proposed changes to the job description.

Job descriptions should be reviewed, at a minimum, every three (3) years, and in the following circumstances:

- When a position becomes vacant, prior to a recruitment to fill a vacancy
- Prior to issuing a significant change in duties, organizational structure, or change in reporting manager

Human Resources Division Responsibility:

The Human Resources (HR) Division is responsible for maintaining the official inventory of job titles and descriptions for all non-represented positions, as well as the following:

- Review all proposed updates to ensure consistent formatting and content standards are met
- Determine whether the changes are routine or warrant a pay grade review (per the Salary Administration Policy).
- Ensure final, approved versions of job descriptions are centrally stored and used for recruitment and compensation purposes.

Routine Changes to Job Descriptions:

Routine changes to a job description would not warrant a review of pay grade placement within the established pay structure. Routine changes include, but are not limited to:

- Clarified or updated language that does not change the level of responsibility

- Technology updates or new tools/software
- Updates to departmental terms or naming conventions
- Changes to duties or knowledge, skills and abilities that do not materially impact the job's scope

Substantial Changes to Job Descriptions:

Substantial changes to a job description may require review of the pay grade placement. Human Resources will evaluate whether a change to a job description is considered substantial and requiring review of pay grade placement. Substantial changes may include, but are not limited to:

- Addition or removal of supervisory responsibilities
- Significant change in scope, authority, or decision-making level
- Changes to required education, certification, or experience
- Merging or splitting of job duties or functions
- Any change that may reasonably affect the position's assigned pay grade

Human Resources will make a recommendation to the County Manager on whether a particular job description change warrants a review of pay grade placement. If so, the request will be handled in accordance with the Salary Administration Policy and Chapter 3 – Human Resources, of Dunn County Ordinances.

Job titles or descriptions that are not approved by the appropriate authority may not be used, distributed or advertised.

4. References

Chapter 3 – Human Resources, of Dunn County Ordinances

5. Corresponding Policy and Procedure Documents

XXXXX Salary Administration Policy

XXXXX New Job Title or Description Procedure (to be developed)

6. Responsible Officer

Human Resources Director

7. Required Approvals

Responsible Officer

County Manager

Committee on Administration

8. Policy History and Resolution Number

First approved: XX/XX/XXXX

Resolution Number: XXXXX

9. Scheduled Review

09/2030

Policy Number XXXXX
SALARY ADMINISTRATION

1. Purpose

To establish consistent standards and procedures for administering salaries for non-represented employees in Dunn County, in alignment with the County's adopted compensation plan and Chapter 3 – Human Resources, of Dunn County Ordinances.

2. Definitions

Position: A specific employment assignment held by an individual within the County, authorized through the budget and associated with an established job title and job description. Each position has an assigned full-time equivalency (FTE) and represents a distinct role with defined duties, responsibilities, and reporting relationships. Multiple authorized positions, each with an assigned FTE, may be associated with the same job title.

Starting Range: The first quartile of each pay grade, unless otherwise specified by the County Manager, used as the standard hiring range.

Internal Equity: The principle of fair and consistent pay for employees performing comparable work within the organization.

Promotion: Movement of an employee to a position of a higher pay grade.

Demotion: Movement of an employee to a position of a lower pay grade resulting from a disciplinary measure, as a request for voluntary demotion, or in response to position/department changes.

Lateral Transfer: Movement of an employee to a position of the same pay grade.

Equity Adjustment: A salary adjustment to resolve disparities or retain talent based on internal or external factors.

Pay Grade Adjustment: A change in the assigned pay grade for a particular position or job title due to significant changes in duties, responsibilities, external market conditions, or internal equity concerns.

3. Policy Statement

A. Grade Placement:

All established job titles shall be placed on a pay grade on the Wage Schedule that is approved by the County Board. Grade placement is based upon factors

such as the level of skill and responsibility required for the job, external market rates of similar positions, and internal equity.

B. Starting Offers:

The County Manager shall establish the starting range for each pay grade, which will normally be the first quartile of each pay grade. Department Heads are authorized to offer pay within the starting range of the established pay grade for a position, considering candidate qualifications and internal equity. Offers above the starting range must be reviewed and approved by the County Manager, under the following conditions:

- The new hire has a level of experience or skill set immediately usable upon hire.
- The market conditions demand a higher starting wage.

C. Promotions:

A promotion is the movement of an employee from a position in one pay grade to a different position of a higher pay grade. The effective date for a pay increase as a result of a promotion shall be the first date of work in the new position.

When promoted, an employee with the minimum skills and qualifications shall normally be placed within the starting range of the new pay grade, unless the starting range is lower than the employee's current rate of pay. The Department Head is authorized to offer a rate of pay that is not more than 5% higher than the employee's current rate of pay. Offers exceeding 5% higher than the employee's current rate of pay are subject to advanced approval by the County Manager.

D. Demotion:

Demotion is the movement of an employee from a position in one pay grade to another position of a lower pay grade resulting from a disciplinary measure, as a request for voluntary demotion, or in response to position/department changes.

For demotions that occur because of position changes and/or position consolidations (not based on the performance of the employee), the salary shall be "red circled" and frozen at that level until the pay range of the new pay grade catches up to the employee's rate of pay.

For demotions that occur because the employee voluntarily applied for and accepted a position in a lower pay grade, the employee with the minimum skills and qualifications shall normally be placed within the starting range of the new pay grade. A voluntarily demoted employee may be placed at a wage rate above the starting range subject to written approval of the County Manager, under the following conditions:

- The employee has a level of experience or skill set immediately usable upon demotion.
- The market conditions demand a higher starting wage.

When considering a request to start a demoted employee above the starting range, consideration of other current employees within the same job title will be considered before approval.

For a demotion that is a result of the employee's performance or discipline, the employee's wage rate may be decreased to align with the range of the new pay grade. Any decrease in pay due to performance and/or disciplinary reasons must be reviewed by Corporation Counsel prior to issuance to the employee, and reviewed and approved by the County Manager.

E. Lateral Transfers:

A lateral transfer is the movement of an employee from one position to another in the same pay grade. When an employee transfers to a different position within the same pay grade, they will continue to receive the same rate of pay. Requests for a change in pay as a result of a lateral transfer are subject to approval by the County Manager.

F. Equity Adjustments:

Equity adjustments are made to a certain employee's rate of pay within the assigned pay grade and are typically used to address internal equity concerns, external market conditions, retention needs, or performance-based considerations. Such adjustments do not change the pay grade assigned to the particular job title and position but may move an employee's salary within the existing pay grade. Department Heads must submit a written request with justification for an adjustment to an employee's pay rate to the County

Manager. Approval is subject to available funding.

G. Pay Grade Reviews:

A review of the assigned pay grade placement for a specific position or job title involves evaluating whether the duties and responsibilities of a position have changed significantly or if market data supports assigning a particular job title to a different pay grade. Such reviews follow the established process in the Chapter 3 – Human Resources, of Dunn County Ordinances and may result in reassigning the position to a new pay grade.

Whenever possible, requests to review pay grade placement should align with the annual budget preparation process to allow for sufficiently budgeted funds and, if approved, will be effective the first day of pay period including January 1. Reviews for grade placement that take place outside of the budget preparation process may occur at the discretion of the County Manager. The effective date of any grade changes that occur outside of the budget preparation process shall be determined by the County Manager.

Placement within a new pay grade as a result of a pay grade review is subject to approval by the County Manager.

H. Market Analysis:

The County shall evaluate all job titles against market conditions and internal comparable data at least once every five (5) years. The positions scheduled for market analysis each year shall be determined by the Human Resources Director, under the direction of the County Manager.

4. References

Chapter 3 – Human Resources, of Dunn County Ordinances – Compensation Plan Section [Link to be added]

Dunn County Wage Schedule [Link to be added]

5. Corresponding Policy and Procedure Documents

XXXXXX Budget Amendment Policy

XXXXXX Recruitment, Selection, Transfer and Promotion Policy

XXXXXX Job Titles and Descriptions Policy

6. Responsible Officer

Human Resources Director

7. Required Approvals

Responsible Officer

County Manager

Committee on Administration

County Board of Supervisors

8. Policy History and Resolution Number

First approved: XX/XX/XXXX

Resolution Number: XXXXX

9. Scheduled Review

09/2030

**DUNN COUNTY, WISCONSIN
RESOLUTION NO. _____**

**A RESOLUTION RECOGNIZING THE CONTRIBUTIONS OF THE FOODWISE
PROGRAM IN DUNN COUNTY AND ACKNOWLEDGING THE CONCLUSION OF
FEDERAL SNAP-ED FUNDING**

WHEREAS, the FoodWise program, administered through UW–Madison Division of Extension and funded by the Supplemental Nutrition Assistance Program Education (SNAP-Ed), has provided essential nutrition education and outreach in Dunn County for many years; and

WHEREAS, federal funding for the FoodWise program is ending due to the elimination of SNAP-Ed dollars in Wisconsin, leading to the conclusion of FoodWise programming in Dunn County effective September 30, 2025; and

WHEREAS, the FoodWise team in Dunn County has made a lasting impact by delivering high-quality, research-based education and resources to individuals and families across the community; and

WHEREAS, over the past five years, the FoodWise program in Dunn County has reached:

- 1,223 unique learners,
- Conducted 363 educational sessions,
- Made 4,991 educational contacts, and
- Partnered with 22 community organizations to deliver equitable access to food and nutrition education; and

WHEREAS, the FoodWise team has played a vital role in several impactful community initiatives, including:

- Collaborating with Stepping Stones Food Pantry and Feed My People to launch the Whole Community Foods Program, improving culturally relevant food access for Hispanic and Hmong families;
- Co-creating the Summer Activity Passport and Winter Challenge with Health Dunn Right, which led to the continuing success of Explore Menomonie, encouraging family engagement and outdoor activity;
- Supporting Community Health Needs Assessments alongside local coalitions to guide health improvement planning;
- Partnering with the Chronic Conditions Prevention Action Team to support community-based health education;
- Establishing and sustaining the Market Match program at the Menomonie Farmers Market, while representing local markets in statewide conversations on nutrition incentive programs;
- Bringing the Story Walk to Lakeside Park in Menomonie in collaboration with Health Dunn Right, promoting literacy and outdoor activity;
- Increasing diabetes risk awareness through screenings and education in the community;
- Participating in community family events to expand reach and provide engaging, hands-on nutrition education to families across Dunn County; and
- Expanding food access in underserved rural areas by providing equipment and resources to gas stations in Boyceville, Wheeler, and Ridgeland to offer fresh produce;

NOW, THEREFORE, BE IT RESOLVED, that the Dunn County Board of Supervisors formally recognizes and expresses its deep appreciation for the work of the FoodWise staff and the positive impact they have had on the health and well-being of Dunn County residents;

BE IT FURTHER RESOLVED, that the County acknowledges the loss of SNAP-Ed funding as a significant setback to community nutrition programming, and remains committed to exploring future opportunities to support similar efforts at the local level.

Offered this 17th day of September, 2025 at Menomonie, Wisconsin.

OFFERED BY THE COMMITTEE ON
ADMINISTRATION:

Adopted on: _____

ATTEST:

Vaughn Hedlund, Chair

Approved as to Form and Execution:

Andrew Mercil, County Clerk

James McMenomy, Corporation Counsel

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CHAPTER 7 – FINANCIAL MANAGEMENT

I. INVESTMENT POLICY

7.1.1 Purpose and Objectives; Scope

- (1) The purpose of this subchapter shall be to establish the county's cash investment objectives, delegation of authority, standards of prudence, reporting requirements, internal controls, eligible investments, selection process for investments, investment management and advisory firms, diversification and safekeeping requirements.
- (2) The primary objectives of county investment activities shall be the following, in order of importance:
 - (a) To preserve capital in the overall portfolio and to protect investment principal;
 - (b) To remain sufficiently liquid to meet disbursement requirements which might be reasonable anticipated; and
 - (c) To manage the investment portfolio to maximize return consistent with objectives in (a) and (b), above, and other risk limitation described in this policy.
- (3) This investment policy applies to all investment transactions and activities of the county. (07/22/2015)

7.1.2 Delegation of Authority

- (1) The authority to manage the investment program is granted to the Investment Team, which shall consist of the County Manager, the County Treasurer and the Chief Financial Officer.
- (2) The Investment Team shall establish written procedures for operation of the county's investment programs, consistent with this ordinance and develop investment strategies consistent with county policy and Wisconsin law. All actions of the Investment Team shall be in accordance with procedures established hereunder
- (3) The County Treasurer will execute and keep proper financial records of the transfer of funds between accounts established for investments as prescribed in the investment procedures.
- (4) In accordance with a formal competitive request for proposal process, as prescribed in the investment procedures, the county may contract with one (1) or more investment managers or advisors with authority to make investment commitments consistent with this policy. (07/22/2015)

7.1.3 Prudence

The standard of prudence to be applied shall be the "prudent person rule" which states: "Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived." The prudent person rule shall be applied in the context of managing the overall portfolio.

7.1.4 Reporting Requirements

- (1) The County Treasurer shall provide the Committee on Administration with copies of a portfolio performance report at least quarterly or when a specific request is made. The report will summarize the investment strategies employed, describe the portfolio in terms of investment securities, maturities, risk characteristics and other factors. The report will indicate any areas of policy concern and suggested or planned revision of investment strategies.
- (2) The County Treasurer shall provide the county board with copies of a portfolio performance report and the county's current investment plan at least annually.
(07/22/2015)

7.1.5 Internal Controls

The Investment Team shall establish a system of internal controls which shall be reviewed by the county's external auditor on an annual basis. The controls shall be designed to prevent loss of public funds due to fraud, error, misrepresentation by another party or imprudent actions by an employee or employees of the county.
(07/22/2015)

7.1.6 Eligible Investments

The Investment Team or designee may purchase securities that are permissible investments from available funds that are not required for the immediate needs of the County, and may sell or exchange for other eligible securities and reinvest the proceeds of the securities so sold or exchanged. The investment activity of the County shall conform to the rules for Wisconsin public funds as governed by Sections 66.0603(1m) and 34.09, Wis. Stat., as hereafter stated and modified.

- (1) Investment Types. All investments made by the County shall be made in conformity with Sections 66.0603(1m) and 34.09 Wis. Stats., as follows.
 - (a) Time deposits in any credit union, bank, savings bank, trust company, or savings and loan association that is authorized to transact business in this state if the time deposits mature in not more than three years, and if such institution is eligible to act as a public depository under Section 34.09, Wis. Stats., and has received the requisite approval as a public depository under Section 34.09, Wis. Stats.
 - (b) In bonds or securities issued or guaranteed as to principal and interest by the federal government, or by a commission, board or other instrumentality of the federal government.
 - (c) In bonds or securities of any county, city, drainage district, village, town, technical college district, village, town or school district of this state.
 - (d) Any security that matures or which may be tendered for purchase at the option of the holder within not more than 7 years of the date on which it is acquired, if that security has a rating that is the highest or 2nd highest rating category assigned by Standard & Poor's Corporation, Moody's Investor Service, or other similar nationally recognized rating agency, or if that security is senior to, or on a parity with, a security of the same issuer which has such a rating.

- (e) Commercial paper that has a rating that is the highest rating category assigned by Standard & Poor's Corporation, Moody's Investor Service, or other similar nationally recognized rating agency. Commercial paper may be purchased by an Investment Officer per Wisconsin Statutes and as part of pooled investments.
- (f) Securities of an open-end management investment company or investment trust, if the investment company or investment trust does not charge a sales load, if the investment company or investment trust is registered under the Investment Company Act of 1940, 15 USC 80a-64, and if the portfolio of the investment company or investment trust is limited to the following:
 - 1. Bonds and securities issued by the federal government or a commission, board or other instrumentality of the federal government.
 - 2. Bonds that are guaranteed as to principal and interest by the federal government or a commission, board or other instrumentality of the federal government.
 - 3. Repurchase agreements that are fully collateralized by bonds or securities under 1. or 2., above.
- (g) In the State of Wisconsin Local Government Pooled Investment Fund.
- (h) Repurchase agreements with public depositories as defined in Section 34.01(5), Wis. Stats., in which the depository agrees to repay funds advanced to it, plus interest, if the repurchase agreement is secured by bonds or securities issued or guaranteed as to principal and interest by the federal government.

- (2) Collateralization. The County shall require, when investing in collateralized certificates of deposit or repurchase agreements, that the agreement be secured by the depository with bonds or securities issued or guaranteed as to principal and interest by the federal government in conformance with 66.0603(1m)d, Wis. Stats. The market value of the collateral shall be maintained on a daily basis in an amount equal to or greater than 102% of the amount of the certificates of deposit and/or repurchase agreements that the County has with the depository. Collateral with a market value equal to 100% of the amount of the certificates of deposit and/or repurchase agreements shall be adequate for investments maturing within five days of purchase. (07/22/2015)

7.1.7 Diversification and Investment Limits

In order to promote proper diversification of risk, the County has established the following investment limits and specifications:

Sector	Sector Maximum (%)	Per Issuer Maximum (%)	Minimum Ratings Requirement ¹	Maximum Maturity
U.S. Treasury	100%	100%	N/A	10 Years
GNMA		40%		
Other U.S. Government Guaranteed (e.g. AID, GTC)		10%		
Federal Agency/GSE:	75%	40% ⁴	N/A	10 Years

FNMA, FHLMC, FHLB, FFCB				
Federal Agency/GSE other than those above		10%		
Supranationals where U.S. is a shareholder and voting member	25%	10%	Highest ST or Two Highest LT Rating Categories (A-1/P-1, AA-/Aa3, or equivalent)	10 Years
Foreign Sovereign Governments (OECD countries only) and Canadian Provinces	10%	5%	Highest ST or Two Highest LT Rating Categories (A-1/P-1, AA-/Aa3, or equivalent)	5 Years
Foreign Sovereign Agencies (OECD countries only)	10%	5%	Highest ST or Two Highest LT Rating Categories (A-1/P-1, AA-/Aa3, or equivalent)	5 Years
Corporates	50% ²	5% ³	Highest ST or Two Highest LT Rating Categories (A-1/P-1, AA-/Aa3 or equivalent)	7 Years
Municipals	25%	5%	Highest ST or Two Highest LT Rating Categories (SP-1/MIG 1, AA-/Aa3, or equivalent)	7 Years
Agency Mortgage- Backed Securities (MBS)	25%	40% ⁴	N/A	10 Year Avg. Life ⁵
Asset-Backed Securities (ABS)	25%	5%	Highest ST or LT Rating (A-1+/P-1, AAA/Aaa, or equivalent)	5 Year Avg. Life ⁵
Negotiable Bank Certificates of Deposit (NCDs)	50% ²	5% ³	Highest ST or Two Highest LT Rating Categories (A-1/P-1, AA-/Aa3, or equivalent)	5 Years
Collateralized Bank Deposits	50%	None, if fully collateralized	None, if fully collateralized.	2 Years
FDIC-Insured Bank Deposits	25%	FDIC limit for insurance	None, if fully FDIC-insured.	2 Years
Commercial Paper (CP)	50% ²	5% ³	Highest ST Rating Category (A-1/P-1, or equivalent)	270 Days
Bankers' Acceptances (BAs)	10% ²	5% ³	Highest ST Rating Category (A-1/P-1, or equivalent)	180 Days
Repurchase Agreements (Repo or RP)	40%	20%	Counterparty (or if the counterparty is not rated by an NRSRO, then the counterparty's parent) must be rated in the Highest ST Rating Category (A-1/P-1, or equivalent) If the counterparty is a Federal Reserve Bank, no rating is required	90 Days
Money Market	100%	25%	Highest Fund Rating by all	N/A

Funds (MMFs)			NRSROs who rate the fund (AAAm/Aaa-mf, or equivalent)	
Intergovernmental Pools (LGIPs)	100%	50%	Highest Fund Quality and Volatility Rating Categories by all NRSROs, <i>if rated</i> (AAAm/AAAf, S1, or equivalent)	N/A
Notes: ¹ Rating by at least one SEC-registered Nationally Recognized Statistical Rating Organization ("NRSRO"), unless otherwise noted. ST=Short-term; LT=Long-term. ² Maximum allocation to all corporate and bank credit instruments is 50% combined. ³ Maximum across all non-government permitted investment sectors (excluding Treasuries, U.S. Federal Agencies and Agency MBS) is 5% combined per issuer. ⁴ Maximum exposure to any one Federal agency, including the combined holdings of Agency debt and Agency MBS, is 40%. ⁵ The maturity limit for MBS and ABS is based on the expected average life at time of purchase, measured using Bloomberg or other industry standard methods.				

07/22/2015

7.1.8 Competitive Selection of Investment Advisors and Instruments

- (1) Investment advisor selection process. A competitive proposal process shall be conducted before selecting an investment advisor(s).
- (2) Direct investment selection. Except for funds placed in the local government investment pool, when the county directly invests surplus funds in investment instruments, a competitive "bid" process shall be conducted.
 - (a) Bids will be secured from at least three (3) institutions meeting the requirements outlined in this policy. Bidders are required to bid a firm price or yield.
 - (b) If a specific maturity date is required, bids will be requested for instruments which meet the maturity requirements. If no maturity date is required, the most advantageous market trend yield will be selected.
 - (c) Awards will be given to the bidder offering the highest effective yield consistent with policy restrictions; however, transaction cost (i.e. wire transfer costs) and investment experience may be considered when awarding investments. (07/22/2015)

7.1.9 Cash Liquidity

County investments shall be managed to maintain liquidity for meeting the county's need for cash and to limit potential market risks. Investments will be made through financial institutions offering the highest yielding rates, consistent with this written policy.

7.1.10 Safekeeping

- (1) All financial institutions acting as a depository for the county must enter into a "depository agreement" requiring the depository to pledge collateral to secure amounts over and above guaranteed amounts. All securities serving as collateral shall be specifically pledged to the county (not as part of a pooled fund) and placed in a custodial account at a federal reserve bank, a trust

department of a commercial bank, or through another financial institution. The custodian may not be owned or controlled by the depository institution or its holding company unless it is a separately operated trust institution. The custodian shall send statements of pledged collateral to the Treasurer's office on a monthly basis. This requirement is waived for Negotiable Certificates of Deposit under section 7.1.6(d).

- (2) Amounts in excess of Federal Deposit Insurance Corporation and state Deposit Guarantee Fund guaranteed amounts must be fully collateralized and held by a third party or fully insured by an insurance company with an A rating or better by A.M. Best. This requirement is waived for Negotiable Certificates of Deposit under section 7.1.6(d). Acceptable collateral includes the following:
 - (a) Securities of the U.S. Treasury or U.S. Governmental Agency as defined by the Federal Reserve.
 - (b) U.S. government guaranteed securities such as those issued through the Small Business Administration are acceptable as long as they are fully guaranteed.
 - (c) Commercial paper of the highest rating category assigned by Standard and Poor's Corporation, Moody's Investors Service, Inc., or other similar nationally recognized rating agency may be used to the extent that a collateralization level of one hundred twenty-five (125) percent is maintained.
 - (c) General obligations of municipalities are acceptable to the extent that they are rated second highest or higher by Moody's Investors Service, Inc., Standard and Poor's Corporation or other nationally recognized rating agency.
- (3) Collateral held in trust. Collateral held by a trust institution supporting non-negotiable certificates of deposit, repurchase agreements or other qualified investments consistent with this investment policy and not identified in subsection (a) or (b) must meet the requirements outlined below.
 - (a) Collateral must be held in trust and be equal to at least one hundred (100) percent market value of the total amount invested plus interest to be earned at the time of investment. Collateral shall be marked-to-market on a monthly basis.
 - (b) Acceptable collateral includes items identified in subsection (b).
 - (c) A detailed statement listing a description of the securities pledged and held in safekeeping must be provided on a monthly basis.
 - (d) Institutions serving as custodian of other collateral shall provide evidence of professional liability insurance and fidelity bond. (07/22/2015)

II. PURCHASING POLICY

7.2.1 Purpose

The purpose of this subchapter is to define the policy of Dunn County with regard to the procurement of goods or services on behalf of the County.

7.2.2 Position Created

There is hereby created the position of Purchasing Agent pursuant to the provisions of Wis. Stat. §59.52(9).

7.2.3 Appointment

The Administrative Coordinator is designated as Purchasing Agent for the County.

7.2.4 Definitions

For the purpose of this subchapter, the following definitions shall be used:

- (a) **"Outlay"** is a "capital asset" as defined in Section 7.21.0. (07/21/2010)
- (b) **"Services"** includes gas, electricity, telephone, telegraph, freight, express, drayage, towels, water, postage, printing, binding and similar services. The word "Services" also includes all professional, social, consulting and skilled services whether purchased for the County or a specific client of any County department or agency.
- (c) **"Materials and Supplies"** shall include paper, fuel, stationery, cleaning materials, maintenance materials, equipment repair parts and other like and similar items.
- (d) **"Case Specific Contract"** shall mean any contract between a department and another party for the benefit of that party or a specific third person, whereby the County agency or department provides services on a case-by-case basis to said party or third person. Such contracts include but are not limited to contracts for individual foster home, group home, residential or institutional placements; contracts for social services, homemaker, chore services or related services for a specific person; contracts for attendance by a sheriff's deputy at a specific function, or for a special purpose; contracts for visiting nurse services, home health and maintenance services, physical therapy and speech therapy; and contracts for nursing home care of a particular person.
- (e) **"Emergency"** shall mean a circumstance, physical condition or one or more practices, methods or operations which would, unless immediate action is taken, present an imminent risk of death or great bodily harm, loss of property, environmental harm, or which would interrupt or create a substantial risk of interruption of essential government services.
- (f) **"Credit Card"** shall refer to any and all types of purchasing instruments generally referred to as credit cards, debit cards, and purchasing cards.

7.2.5 Powers and Duties of Purchasing Agent

- (a) All Dunn County elected officials, department heads, County Board committees, commissions or boards of trustees, shall cooperate with the Purchasing Agent in purchases for the departments, institutions or auxiliary facilities which they administer.
- (b) Unless otherwise directed by the County Board or as noted within this policy, the Purchasing Agent shall have the authority and duty to purchase or contract on behalf of Dunn County all necessary materials and supplies, equipment, outlay and contractual services for all departments except the Dunn County Highway Department as provided for in sec. 7.2.8 of this ordinance. With the consent of each respective department, or where required by law, the Purchasing Agent shall designate such Assistant Purchasing Agents as shall be necessary to carry out his or her duties under this section within specific departments that have substantial, specialized purchasing requirements. Such assistants shall be subject to the rules

and procedures of the Purchasing Agent, but shall otherwise remain under the authority of the respective department.

- (c) The Purchasing Agent shall prepare bid specifications based on information furnished by the department for which the purchase requisition is provided, and from other sources as he or she may deem necessary. The specifications shall contain sufficient information to clearly and fully describe items to be purchased. Specifications shall be drawn to obtain the best product or service at the most advantageous price.
- (d) The Purchasing Agent shall establish invoice and voucher systems that may be changed or altered when necessary.
- (e) The Purchasing Agent may promulgate administrative rules and procedures consistent with this section. All purchases made under the authority of this section shall be subject to these rules and procedures.

7.2.6 Bonding

The Purchasing Agent shall be included in the County's public employee blanket position bond.

7.2.7 Purchasing Methods

- (a) All County purchases of outlay, services, materials and supplies not specifically excepted herein shall be by requisition submitted to the Purchasing Agent by the department head requesting the purchase, which shall provide proof of availability of funds for said purpose. Such department head may delegate the authority to submit requisitions, but such delegated authority shall be in writing and shall be on file with the Purchasing Agent.
- (b) The Purchasing Agent shall submit a report to the Board of Supervisors for all purchases of outlay, services, materials and supplies where the estimated cost exceeds \$40,000, unless the Board of Supervisors have specifically delegated the authority for such purchases to a Standing Committee. Such purchases shall require the issuance of a written invitation to bid or request for proposal including a description of the goods or services to be procured. Excluding sole source procurement, such purchases shall only be made after public notice by publication, in at least 1 newspaper or trade magazine in general circulation in the State of Wisconsin. The newspaper or trade magazine shall be selected to obtain the best advertising coverage and widest notice at the most reasonable cost. The advertisement shall call for sealed bids to furnish the desired items or supplies, in accordance with specifications prepared or approved by the Purchasing Agent. The notice shall indicate where the specifications may be obtained. The Purchasing Agent may waive the notice requirement where an adequate bid list is available. Specifications shall describe completely the items or supplies to be furnished, the department for which the same is required and the quantities desired.
- (c) All purchases of outlay, services, materials and supplies where the estimated cost exceeds \$15,000, but does not exceed \$40,000 shall be made only after obtaining at least 3 written quotations, where possible, in lieu of advertised bids. Specifications for sealed quotations shall meet the same standard as required by par. (b) and shall be solicited so as to provide for competitive bidding.

- (d) All purchases of outlay, services, materials and supplies where the estimated cost is between \$5,000 and \$15,000 may be made on the open market and directly from a dealer or supplier. Multiple quotations or proposals shall be solicited. The successful bidder shall confirm quotations obtained in this manner.
- (e) All purchases of services, materials and supplies under \$5,000 may be made directly by the Department Head from available dealers or suppliers, without requisition.
- (f) All purchases of outlay require a requisition except for emergencies as outlined in this ordinance.
- (g) Utilities (gas, water, electric, and telecommunications) are purchases that are exempt from the requirement of issuance of a purchase requisition and need to follow the competitive bidding process if applicable.
- (h) In calculating estimated costs to determine if the requirements of paragraphs. b), c), or d) above apply, multiple purchases of the same or similar items shall be considered as a single purchase where the Purchasing Agent or Department Head knows or has reason to know that such purchases are contemplated within a calendar year.
- (i) Purchases may be made from an available supplier without the need for a competitive process where the Purchasing Agent determines that any of the following circumstances apply:
 - i. It is impractical or cost-prohibitive to prepare specifications to permit competitive bidding.
 - ii. Immediate procurement is required due to an emergency, subject to the emergency procedures of this section.
 - iii. After an unsuccessful competitive bid process where time or the expense of rebidding are prohibitive.
 - iv. Where the goods or services are available from a single source or where there has been a special adaptation for a special purpose.
 - v. Where there is a unique or opportune market condition.
 - vi. Where the service is of a technical or experimental nature or where creative talent, scientific knowledge, professional skill, or special skills or training are required.
- (j) Where an emergency purchase has been made under par. g), the department head shall make the initial determination of need. Where the purchase exceeds \$5,000 or where sufficient funds are not already budgeted for this category of purchases, the department head shall inform the standing committee chairperson as soon as practicable. The standing committee at its next regularly scheduled meeting shall review the purchase unless the committee chairperson determines that a special meeting is in order. If sufficient funds, including internally transferred funds, are not available within the department budget, the purchase shall be reviewed by the Committee on Administration and a transfer recommended to the County Board, if justified. Deference shall be given to the department head's judgment, unless clearly erroneous or unless there has been a pattern of poor emergency decision making by that department head. Nevertheless, ratification of an emergency

purchase does not preclude holding the responsible department head accountable for the emergency purchasing decision.

- (k) The justification and reasons for awards of contracts for purchases made by the procedures authorized in pars. c), d), e), f), g), h) and i) above, shall be recorded and kept on file in the requisitioning department and open to public inspection.
- (l) It shall be the duty of the Purchasing Agent or designee to open all bids or sealed quotations on the date and at the time and place specified in the advertisement or bid inquiry. The receipt and reading of bids or sealed quotations shall be open to the public or any person otherwise interested.
- (m) Sealed bids opened by the Purchasing Agent or their designee shall be evaluated by the Purchasing Agent and the department head from which requisitions had been made.
- (n) The Purchasing Agent or their designee shall notify the successful bidder, after approval of award by the responsible department head, when the award has been made, in accordance with the provisions of this ordinance or rules made hereunder.
- (o) The Purchasing Agent may reject any or all bids or proposals and may waive any technicality or error when such waiver is deemed to be in the best interest of Dunn County.
- (p) Contracts for purchases shall normally be awarded to the lowest qualified and responsible bidder. Awards of contracts to other than the lowest bidder may only be made with the approval of the appropriate Standing Committee, and the committee may take into consideration the advantage of a local supplier or immediate availability of the product or service.
- (q) The Purchasing Agent may require that a bid bond or certified check in an amount of not more than 5% of the bid shall accompany all bids or sealed quotations. The specifications may provide that the Purchasing Agent require of the successful bidder a performance bond payable to the County Treasurer with good and sufficient surety for the full amount of the bid submitted, subject to the approval of the Purchasing Agent and the Corporation Counsel. The bond shall be conditioned on the full and faithful execution and performance of the terms of the contract into which the bidder has entered. Whenever a performance bond is required, the same shall be filed with the Purchasing Agent within the time set by him or her after acceptance of the bid. Failure to file the required bond within the time specified may be cause for rejecting the bid and award there under.
- (r) Upon completion of the purchase, the Purchasing Agent shall allocate the cost of such purchase to the department for which such materials, supplies, equipment, outlay or contractual services have been procured.
- (s) Dunn County is an Equal Opportunity Employer. Successful bidders are required to have an Equal Opportunity Policy.

- (t) Nothing in this section shall be interpreted to prohibit or prevent the Purchasing Agent from buying in advance for purposes of creating a stock on hand of such materials, supplies, equipment, permanent personal property or contractual services. However, the amounts of such advance purchases shall not exceed the total of the amounts set up in the annual budget of the various departments and offices by the County Board during its annual session.
- (u) The Purchasing Agent is authorized to enter into a group purchasing agreement with other public entities with the understanding that the purchasing method of the group complies with the minimum standards of law. Purchases through the group are exempt from the requirements of this section. The group purchasing program exemption includes, but is not limited to, purchases through the State of Wisconsin. (07/21/2010)

7.2.8 Public Work

- (a) Pursuant to §59.52(29), Wis. Stats., all public work, including any contract for the construction, repair, remodeling or improvement of any public work, building, or furnishing of supplies or material of any kind where the estimated cost of such work will exceed \$20,000 shall be let by contract to the lowest responsible bidder. Any public work, the estimated cost of which does not exceed \$20,000, shall be let as provided in sub. 7) above. If the estimated cost of any public work is between \$5,000 and \$20,000, the Purchasing Agent shall give a class 1 notice before it contracts for the work or shall contract with a person qualified as a bidder under §66.0901(2), Wis. Stats. A contract, the estimated cost of which exceeds \$20,000, shall be let and entered into under §66.0901, Wis. Stats., except that the Board may by a three-fourths vote of all the members entitled to a seat provide that any class of public work or any part thereof may be done directly by the County without submitting the same for bids. This subsection does not apply to highway contracts which the County Highway Committee or the County Highway Commissioner is authorized by law to let or make.
- (b) The provisions of par. (a) above are not mandatory for the repair or reconstruction of public facilities when damage or threatened damage thereto creates an emergency, as determined by resolution of the County Board, in which the public health or welfare of the County is endangered. Whenever the County Board by majority vote at a regular or special meeting determines that an emergency no longer exists, this paragraph no longer applies.
- (c) The Purchasing Agent may require a certified check or bid bond equal to 5% of the bid payable to the County as a guarantee that if the bid is accepted the bidder will execute and file the proper contract and performance bond, where required, within the time limit set by the Facilities Committee. If the successful bidder so files the contract and bond, where required, upon execution of the contract by all parties the check shall be returned. In case the successful bidder fails to file such contract and bond, where required, the amount of the check or bid bond shall be forfeited to the County as liquidated damages. The notice published and specifications shall inform bidders of the requirement of a bid bond.
- (d) Contracts awarded under this subsection are subject to §779.14, Wis. Stats. The requirement of a bond under the statute shall be waived where the Committee

determines that the contract provides adequate guarantees or warranties. Where contracts involve \$1,000,000 or less the Committee may consider adequate guarantees and warranties to include a bond subject to those conditions provided in §779.14(1m)(b)2., Wis. Stats., secured by cash deposited payable to the County on demand upon certification by the Committee to the depository institution that the contractor is in non-compliance with the terms of the bond.

- (e) Any notice given to secure bids shall inform prospective bidders of the prevailing wage rate requirements of the contract. The County Clerk or Construction Manager, if any, shall verify that the contractor, subcontractor and their agents, if any, are in fact paying at the prevailing wage rate.

7.2.9 Miscellaneous Purchases

- (a) The provisions of this subchapter shall not apply to the purchase of repair parts or services that are needed for the emergency repair or maintenance of any machinery or equipment.
- (b) Materials, supplies, machinery and equipment offered for sale by or through the Federal or State government or by any municipality may be purchased without bids, at prices to be agreed upon between the Purchasing Agent and the respective department for whom the item is to be acquired. Expert assistance for appraisal of such items may be employed at the discretion of the Purchasing Agent.
- (c) The Highway Committee, pursuant to §83.015, Wis. Stats. shall: purchase and sell County road machinery as authorized in the Budget; determine whether each piece of County aid construction shall be let by contract or shall be done by day labor; enter into contracts in the name of the County, and make necessary arrangements for the proper prosecution of the construction and maintenance of highways provided for by the County Board. Except with respect to highway contracts under §83.015, Wis. Stats. all Highway Department purchases, including those for outlay, machinery, equipment or supplies, shall be purchased in compliance with this subchapter. For all Highway Department purchasing, the Highway Commissioner or designee shall serve as the Purchasing Agent and the Highway Committee shall serve as the Committee.
- (d) With respect to public construction, the County Board hereby authorizes the direct municipal purchasing of equipment and supplies without regard to the requirements of this section in order to take advantage of the municipal sales tax exemption. The actual purchasing procedure shall be either established in the properly approved contracts for the public construction or shall be otherwise as directed by the Facilities Committee. Where possible, purchasing shall comport with the spirit of this section and shall in all circumstances be in compliance with State Statutes.
- (e) Case Specific Contracts as defined in this section are exempt from the requirements of this chapter.
- (f) Purchases of computer hardware and software shall be made pursuant to the provisions of the Dunn County Computer Policy, as approved by the Committee on Administration. (07/21/2010)

7.2.10 Disposal of Surplus Property

- (a) Definition. The term "surplus property" means obsolete, defective or surplus personal property, motor vehicles, equipment or supplies having a saleable value.
- (b) Departments that have surplus property shall report to the Purchasing Agent a description of the property. The Purchasing Agent shall canvass other County departments to determine whether they may use surplus items or supplies. If no County department has need of available surplus property, it may then be sold by the Purchasing Agent. Nothing in this paragraph shall prohibit the trade-in of surplus equipment or supplies.
- (c) Value. The sale price shall be the fair market value as determined by the Purchasing Agent.
- (d) Sale. All sales of surplus property shall be scheduled and conducted by the Purchasing Agent. The sale may be by private or public sale via the county website or on-site, on the open market or under competitive bids, whichever method is deemed most advantageous to the County.
- (e) Surplus property may be withheld from sale or trade-in and retained in a used property pool controlled and administered by the Purchasing Agent, such property to be utilized as needed by County departments.
- (f) The Purchasing Agent may designate responsibility for administering the disposal of surplus property, and is authorized to develop policies and procedures relating to disposal of surplus property.
- (g) Storage. Where feasible, a central location for the storage of surplus property designated for sale shall be established and maintained by the Facilities Division.
- (h) Sales taxes. The sale of surplus property to private purchasers shall have sales taxes charged and collected. The sale of surplus properties to governmental agencies, or other tax exempt bodies, shall have no sales tax charged. Any sales tax collected shall be remitted to the state.
- (i) Proceeds. The proceeds from the surplus property sale shall be paid to the County Treasurer, and shall be recorded in a revenue account established for such purpose. (05/19/2021)

7.2.11 Appropriations

No purchases shall be made unless sufficient funds have been approved by the County to pay for the expense incurred.

7.2.12 Requisition and Purchase Order Forms

Requisition and purchase order forms shall be prepared and furnished by the Purchasing Agent.

7.2.13 Receiving Shipments

The department head or designee shall be responsible for receiving and examining the purchase and shall promptly report any shortage, damage or variation of quality to the Purchasing Agent.

7.2.14 Rental Agreements or Leases

- (a) All County rental agreements or leases regarding real or personal property where the County or any of its agencies is the lessee shall be reviewed by the Corporation Counsel or designee before being submitted to the committee for approval. The committee may advertise for competitive bids. The County Board Chairperson and County Clerk shall execute rental agreements or leases. Equipment rental by the day and tent and equipment rentals for the County Fair are not subject to this subsection.
- (b) In an emergency, the Purchasing Agent may authorize a temporary rental or lease agreement for a period of time not to exceed 60 days. A complete report of such emergency action shall be made at the next succeeding Committee on Administration meeting and thereafter the regular rental or leasing procedure shall be followed.

7.2.15 Special Purchase Order Authority

- (a) In order to accommodate special purchasing circumstances where there are security, confidentiality and judicial administrative concerns, the Sheriff or his or her designee, in the Sheriff's absence, and the Circuit Judges are authorized to sign purchase orders, as further provided in this subsection.
- (b) The Sheriff may sign and process purchase orders for authorized covert operations bypassing the purchasing process to the extent budgeted funds are available. The Sheriff shall report all such covert expenditures to the County Board Chairperson in such detail as will allow the Chairperson to verify the legitimate nature of the expense. Records of covert expenditures shall be confidential.
- (c) The Circuit Judges may sign purchase orders and other payment authorizations for the fees of court appointed attorneys and guardians ad litem. The Clerk of Courts may sign purchase orders and other payment authorizations for the fees of interpreters, expert witnesses, witnesses, court reporters and such other services as shall be directly required by the court. The Judges are encouraged to develop uniform orders, which can be readily identified and processed by the purchasing system.

7.2.16 Purchases from Petty Cash

Upon granting of specific authority and limits by the County Board, petty cash accounts may be maintained by departments. Items not exceeding \$50 may be directly purchased from petty cash by a department head or designee. All receipts for transactions shall be retained by the Department with a brief explanation of the purchase endorsed on the receipt and signed by the purchaser.

7.2.17 Service Contract Renewals

The Purchasing Agent may renew or extend existing equipment or software service contracts where authorized by the Committee on Administration, in the case of computer hardware or software, or the standing committee of the department responsible for the capital equipment to be serviced.

7.2.18 Purchases from County Officers or Employees

- (a) Purchases by or from officers or employees prohibited by §946.13, Wis. Stats. are forbidden and are void.
- (b) Purchases from officers or employees permitted by §946.13, Wis. Stats., are nevertheless prohibited unless the officer or employee maintains an independent business sufficient to allow the County to comply with accepted accounting practices. Purchases of services from officers or employees are prohibited due to conflicts with laws governing employment status and wage and hour rules.

7.2.19 Use of Credit Cards

The following restrictions shall apply to credit cards and their use.

- (a) County credit cards are to be used only for County business. Personal use is not allowed. County credit cards can not be used for expenses which would be taxable to the user such as, but not limited to: the purchase of meal expenses incurred during a non-overnight event or taxable clothing or taxable clothing or equipment purchases. (07/21/2010)
- (b) All County credit cards shall be issued and/or approved by the Administrative Coordinator and may be canceled or withdrawn solely at his/her discretion.
- (c) All County Credit Card transactions must be traceable to the employee participating in a transaction.
- (d) Credit card limits are to be established by the Committee on Administration.
- (e) Cash advances are not allowed on County credit cards.
- (f) It is the responsibility of the purchaser to submit an itemized receipt for every purchase.
- (g) The County Administrative Coordinator may establish procedures necessary for the implementation and enforcement of this ordinance.

7.2.20 Penalty

Violations are subject to disciplinary action up to and including termination.

III. BUSINESS EXPENSE POLICY

7.3.1 Title

This subchapter shall be known as and may be cited as the business expense control ordinance.

7.3.2 Purpose

The purpose of this subchapter is to codify the rules and regulations relating to the management and reimbursement of expenses incurred by members of the Dunn County Board of Supervisors, other elected officials of Dunn County, employees of Dunn County, and volunteers in Dunn County service.

7.3.3 Exclusions

Per Diem and mileage compensation for members of the Dunn County Board of Supervisors in connection with attendance at meetings of the Board are excluded from the coverage of this chapter.

7.3.4 Authority

This ordinance is created under the authority of Wis. Stat. §§ 59.01, 59.025, 59.03(3) and 59.15(3) and acts amendatory thereto.

7.3.5 Administration

- (1) The Committee on Administration shall act as the general superintending authority for the administration of this ordinance.
- (2) The Administrative Coordinator shall be responsible for implementing this ordinance and may establish procedures necessary for the implementation and enforcement of this ordinance
- (3) Individual department heads shall be responsible for implementing this ordinance within the respective departments.

7.3.6 General Policy

Attendance shall be limited to those conferences, conventions, meetings and seminars which are expected to contribute to the improvement of Dunn County public services. Priority shall be given to those conferences, conventions, meetings and seminars which provide information essential to the effective functioning of Dunn County departments and that are most relevant to the program objectives of the person who attends.

7.3.7 Definitions

In this subchapter, the following words shall have the meanings indicated:

- (1) Board shall mean the Dunn County Board of Supervisors.
- (2) Committee shall mean the Committee on Administration of the Dunn County Board of Supervisors.

- (3) Origination travel shall mean travel occurring at the beginning of a scheduled work day and involving travel from a person's place of residence to an outside work location.
- (4) Outside work location shall mean a work location other than a person's regular work location.
- (5) Person shall include members of the Dunn County Board of Supervisors, other elected officials of Dunn County, employees of Dunn County and volunteers in Dunn County service.
- (6) Termination travel shall mean travel occurring at the end of a scheduled work day and involving travel from an outside location to a person's place of residence.

7.3.8 Reporting Required

All claims for reimbursement of expenses shall be made on such forms as the Administration may from time to time designate. Except for claims of less than five (5) dollars, claims for reimbursement shall be submitted on a monthly basis.

7.3.9 Prior Authorization Required

No member of the Dunn County Board of Supervisors or any volunteer of Dunn County service shall be reimbursed for expenses incurred in connection with attendance at any conference, convention, meeting or seminar except with prior written approval of the county board chairperson.

7.3.10 Limitation on Vehicle Expense

Except as otherwise expressly provided, travel reimbursement shall be made only where a private, non-county owned vehicle has been used for travel in connection with attendance at a conference, convention, meeting or seminar.

7.3.11 Reimbursement for Vehicle Expense

- (1) Except as otherwise provided in resolutions or union contracts, mileage shall be reimbursed at the rate established by the Internal Revenue Service.
- (2) All vehicle travel shall be by the most direct route available.
- (3) When two or more persons are making the same trip, travel shall be in the least number of vehicles. Mileage shall be paid only to the person or persons whose vehicle is used on the trip.
- (4) Persons other than members of the Dunn County Board of Supervisors shall not be paid for travel between their place of residence and their regular work locations.
- (5) Employees shall not be reimbursed for travel expenses incurred in connection with attendance at any board meeting, any board committee meeting or any agency meeting.
- (6) Employees starting a workday at an outside work location may claim mileage only for the lesser of:
 - a. The origination travel or
 - b. The distance from the normal work location to the outside work location.
- (7) Employees completing a work day at an outside work location may claim mileage only for the lesser of:
 - a. Termination of travel, or

- b. The distance from the normal work location to the outside work location.
- (8) Parking charges incurred outside Dunn County and all toll charges shall be reimbursed in full.

7.3.12 Public Transportation

- (1) Persons planning a trip by public transportation should attempt to obtain a purchase order in order to prepay costs.
- (2) When time or other circumstances do not permit prepayment and the expense is paid by the person directly, the cost of public transportation shall be reimbursed by the county under the normal claims procedure.
- (3) Reasonable taxi fare costs, incurred outside Dunn County shall be reimbursed.
- (4) When circumstances dictate a favorable financial outcome for the County, rental vehicles may be used in lieu of fleet or privately owned vehicles.
- (5) Reimbursement for use of public transportation shall be limited to that equal to the lowest appropriate cost. For example, airfare would normally be limited to coach class cost.

7.3.13 Hotel and Motel Expenses

- (1) Reasonable lodging expenses incurred outside Dunn County may be directly billed to the County or shall be reimbursed if receipts accompany the claim for reimbursement.
- (2) As used in this section, lodging expenses means the actual cost of a room, including taxes applicable to the room rental. Lodging expenses do not include the costs of personal conveniences including, but not limited to, personal telephone calls, video rentals, room service and restaurant charges.
- (3) Employees engaging in travel requiring an overnight stay and who choose to make lodging arrangements with relatives or friends may claim \$25.00 per overnight stay.

7.3.14 Meals

- (1) Except as provided in section (2) and (3) below, meals shall be reimbursed on the basis of whatever the current maximum reimbursement rates are for in-state breakfast, lunch and dinner as published by the State of Wisconsin, Office of State Employment Relations.
- (2) Employees shall not be reimbursed for the cost of meals taken within Dunn County unless that cost is incurred in connection with attendance at a conference, convention or meeting:
 - a. Which has been approved by the employee's supervisor; and,
 - b. Which has not been scheduled or arranged by the employee or employing department; unless such meeting is a meeting of a standing committee, board, commission or other official body of the County which is meeting over a normal meal period in order to conduct official business of the County; and,
 - c. Where attendance over a meal period is a requirement of employment; or
 - d. Where meal expense is included in a registration fee.
- (3) For each full 24 hour period during which a person is attending a conference, convention, meeting or seminar outside Dunn County, the person shall be paid an

amount equal to the sum of the current maximum reimbursement rates for in-state breakfast, lunch and dinner as published by the State of Wisconsin, Office of State Employment Relations for a day. No such allowance shall be made unless a receipted hotel or motel lodging is secured or a satisfactory explanation is given, the daily allowance will be permitted. The initial 24 hour period will commence as of the hour of departure. The daily allowance shall not apply on any day that a meal is provided and included in the registration fee.

- (4) Reimbursement shall not be made for expenses incurred in purchasing alcoholic beverages.

7.3.15 Honorariums

Honorariums for non-employee speakers shall not exceed \$250.00 except upon prior committee approval.

7.3.16 Double Payments

No person shall receive any compensation or reimbursement under this chapter for performing any duties for which compensation or reimbursement is made by any other party.

7.3.17 Travel Advances

In those departments which maintain a revolving fund to cover travel advances, such advances shall be approved by the department head or, in his or her absence, by the person in charge. Employees shall reimburse such funds for all travel claims disallowed by the Committee on Administration. An employee who fails to do so shall not be entitled to subsequent advances for travel.

7.3.18 Audit Procedure

- (1) Department heads or their designees shall audit claims submitted by their personnel and shall certify that to the best of their knowledge such claims are properly reimbursable.
- (2) The Administrative Coordinator shall audit claims submitted by Department Heads and shall certify that to the best of their knowledge such claims are properly reimbursable.
- (3) The County Board Chairperson shall audit claims submitted by the Administrative Coordinator and shall certify that to the best of their knowledge such claims are properly reimbursable.

7.3.19 Exceptions

The Committee on Administration shall have the authority to create exceptions to the various sections of this ordinance where it determines that such exceptions are reasonable.

7.3.20 False Information

Any person who submits false information shall be subject to disciplinary action including, but not limited to, discharge.

7.3.21 Reports

- (1) Each employee attending any conference, convention, seminar or meeting costing more than \$250.00 shall prepare a brief, succinct statement summarizing the benefits obtained by his or her attendance. Such reports shall be kept on file within the respective departments and shall be open to public inspection during normal business hours.
- (2) Such reports shall be completed before any claim for reimbursement is made.
- (3) All items of transportation, lodging, meals, fees and other reimbursable expenses shall be included in computing the dollar amount set forth in subsection (1) above.

IV. ACCOUNTING POLICY

7.4.1 Underpayments and Overpayments

- (a) The County may retain overpayments made to departments, which do not exceed five dollars (\$5.00) in accordance with Section 59.54(24)(b) Wis. Stats.
- (b) The County may waive underpayments made to a County department, which does not exceed five dollars (\$5.00) in accordance with Sections 59.54(24)(b) Wis. Stats. (04/18/2007)

7.4.2 Assessing Service Fee on Worthless Checks or other Orders for Payment

- (a) Pursuant to Wis. Stats. § 59.54(24), the county imposes a fee of \$30.00 on all persons, firms, corporations or other organizations which submit worthless checks or other orders for payment of money in payment of any fee, tax or other charge legally imposed by any office, official, employee or officer acting on behalf of the county. Such charge is the approximate cost of processing a worthless check by the county.
- (b) The \$30.00 charge may be imposed by any office, official, employee or officer acting on behalf of the county on a person, firm, corporation or other organization who submits a check or other order for payment of money which is worthless, regardless of the intent of the person, firm, corporation or other organization that submits such worthless check or other worthless order for payment of money.
- (c) The levying of such charge does not preclude the person, firm, corporation or other organization issuing the worthless check from being subject to forfeiture proceedings pursuant to a county ordinance regulating worthless checks and other orders for payment, or criminal proceedings pursuant to Wis. Stats. § 943. (11/12/2008)

V. BUDGET AND FISCAL POLICY

7.5.1 Purpose and Objectives.

- (1) The purpose of this subchapter shall be to establish sound policies to provide a stable financial environment for county operations to allow Dunn County to provide quality services to its residents in a fiscally responsible manner designed to keep services and taxes as consistent as possible over time.

7.5.5 Fund Balance Policy.

(1) Background. In February 2009 the Governmental Accounting Standards Board (GASB) issued GASB Statement 54 - "Fund Balance Reporting and Governmental Fund Type Definitions." This accounting standard provides clear fund balance classifications and governmental fund type definitions. It applies to fund balance reported in the General Funds, Special Revenue Funds, Debt Service Funds, and Capital Project Funds. It does not apply to Enterprise Funds, Internal Service Funds, and extremely restricted reserves. This fund balance policy is meant to serve as the framework upon which consistent operations may be built and sustained.

(2) Definitions. For purposes of this subchapter, the following definitions shall be used:

- (a) **"Fund Balance"** is the difference between assets and liabilities in governmental funds (i.e. general fund, special revenue funds, capital project funds, and debt service funds). Fund balance measures the net financial resources available to finance expenditures in future periods.
- (b) **"Non-spendable Fund Balance"** is the amount of fund balance that cannot be spent because it is either not in spendable form or there is a legal or contractual requirement for the funds to remain intact.
- (c) **"Spendable Fund Balance"** is the amount of fund balance that is available for appropriation based on the constraints that control how specific amounts can be spent. Typically, a significant portion of a government's spendable resources can be spent only for specified purposes. The following categories define the revenue source and the level of constraint on spending. Categories should be supported by actual plans approved by either the governing body, or appropriate officer, grant providers or enabling legislation.
 - (i) Restricted Fund Balance: The portion of the spendable fund balance that reflects constraints on spending because of legal restrictions imposed by external parties (such as grantors, bondholders, and higher levels of government).
 - (ii) Committed Fund Balance: The portion of the spendable fund balance that reflects constraints that the county has imposed upon itself by a formal action, for example, an ordinance or resolution passed by the county board. This constraint must be imposed prior to year-end but the amount can be determined at a later date.
 - (iii) Assigned Fund Balance: The portion of the spendable fund balance that reflects funds intended to be used by the government for specific purposes assigned by more informal operational plans (e.g. – IT Equipment Replacement) where the constraint on use is not imposed by external parties or by formal board action). In governmental funds other than the

general fund (special revenue funds, capital project funds, and debt service funds), assigned fund balance represents the amount that is not restricted or limited.

- (d) **“Unassigned Fund Balance”** is a residual classification for the county’s General Fund and includes all spendable amounts not contained in the other classifications and, therefore, is not subject to any constraints. Unassigned amounts are available for any purpose. These are the current resources available for which there are no government self-imposed limitations or set spending plan. Although there is generally no set spending plan for the unassigned portion, there is a need to maintain a certain funding level. Unassigned fund balance is commonly used for emergency expenditures not previously considered. In addition, the resources classified as unassigned can be used to cover expenditures for revenues not yet received.

(3) Policy.

- (a) Dunn County’s unassigned general fund balance will be maintained to provide the county with sufficient working capital and a margin of safety to address local and regional emergencies without borrowing. At the end of each fiscal year, the county will maintain unassigned portions of the fund balance, plus or minus 3%, at no less than 35% and no greater than 50% of the general fund operating expenditures.
- (b) In the event that amounts assigned for cash flow fall above or below the desired target, the county manager shall report such amounts to the county board as soon as practical after the end of the fiscal year. Should the actual amount assigned for cash flow fall below the desired target, the county shall create a plan to restore the appropriate levels. Should the actual amount assigned for cash flow rise significantly above the desired target, any excess funds will remain unassigned pending the board’s final decision concerning transfer to another fund.
- (c) Any projected surplus over 50% will be available for use by the county as determined in the budget process, generally for:
- Transfer to a capital improvement fund to pay for costs of capital equipment or capital improvements.
 - Transfer to the debt service fund for pre-payment of callable bonds or notes.
 - Use as beginning cash balance in support of the annual budget to pay costs of one-time expenditures.

(4) This policy shall apply to the county’s general fund and general debt service fund.

(5) Assignment of Funds.

- (a) Special revenue fund balances; capital project funds; and debt service funds are designated as committed fund balance or restricted for externally imposed restrictions.
- (b) General fund non-lapsing balances are designated as assigned fund balance.
- (6) Authority to assign fund balances and non-spendable items is delegated to the County Manager.

7.5.2 Contingency Fund Policy.

- (1) Contingency funds are one-time only resources for unanticipated expenditures for a specific purpose for which there is no or insufficient appropriation, necessitated by a change in federal or state laws, rules or regulations, a court

order, judgment or decree, a public emergency, an industry-wide price, rate or premium increase, or other unanticipated but time-sensitive need which takes effect or occurs after final adoption of the annual budget and which could not have been reasonably anticipated prior to final adoption of the annual budget.

(2) The Dunn County Board of Supervisors shall establish a contingency fund annually during the annual operating budget process.

(3) The contingency fund shall be overseen by the Committee on Administration. Requests for use of contingency funds shall originate with a standing committee.

(4) The Department of Administration is authorized to develop appropriate policy and forms for orderly processing and approval of contingency fund requests. (09/20/2023)

VI. FEES

7.6.01 Sheriff's Office

A. **Service of Process.** The fee for each service or attempted service by the Sheriff of a summons or any other process for commencement of an action, writ, an order of injunction, subpoena, or any other order shall be **\$100/per person or entity served. Fee includes three attempts, mileage & return postage. \$25 for service to additional party if: at the same address, involving the same case, served at the same time as original service. Each additional attempt over 3 ,(if requested) \$25. Prepayment required \$45, plus travel reimbursement at the current IRS rate.**

B. **Bond Processing Fee.** Any person posting a bond on a charge from an agency outside of Dunn County shall be required to pay a \$10.00 fee.

C. **Booking Fee.**

(1) Any person received into the Dunn County jail shall be required to pay a booking fee of \$25.00 for each period of incarceration to pay for the costs associated with intake processing and release.

~~(2) The booking fee shall not be charged except to criminal defendants who have been convicted of the charges relating to the period of incarceration.~~

(2) Subjects assessed booking fee that are acquitted of charges may apply for reimbursement of booking fee.

D. **Warrant Fee.** Any person served a warrant by or on behalf of the Dunn County Sheriff's Office shall be required to pay a \$50.00 fee for each warrant served.

E. **Execution on Judgment.** The fee for service by the Sheriff of an execution on a judgment demanding payment thereof or other writ not provided for shall be ~~\$45, \$100.00 plus travel reimbursement at the current IRS rate.~~ If the attendance of a Sheriff's Deputy is required, other than for service, there shall be a fee of ~~\$55~~ **\$75.00 for each hour in excess of the first hour** or any part thereof. (07/25/2018)

F. **Sheriff Sales.** ~~The fee for posting of Sheriff's sales shall be \$75. The fee for conducting Sheriff's sales shall be \$75. (07/18/2007) (06/19/2019)~~ **The fee for posting & sale is \$150.00. Pre-payment is required, and the fee is non-refundable**

7.6.02 Child Support Services

- A. As used in this subsection, "NIV-D" means cases not covered by Title 42, Chapter 7, Subchapter IV, Part D of the United States Code, entitled "Child Support and Establishment of Paternity" for which the Child Support Agency must provide services but does not receive federal reimbursement.
- B. The following fees will be charged by the Dunn County Child Support Agency for services provided at the request of a party:
 - (1) Account reconciliation with certification of arrears in NIV-D cases: \$35.00 for each year certified.
 - (2) Printed payment history in NIV-D cases: \$35.00 per request.
 - (3) Certified copy of payment history in NIV-D cases: \$35.00 for each year certified.
 - (4) Creating and sending income withholding order in NIV-D cases: \$35.00 for each order sent.
 - (5) Crediting an account for direct payments in NIV-D cases: \$35.00 for each request. (11/09/2021)

7.6.04 Rental Weatherization Fee

The rental weatherization validation fee for the Dunn County Register of Deeds acting as agent for the Department of Commerce shall be \$20.00 per application. (05/21/2008)

7.6.05 Medical Examiner's Fees

(1) The following fees are established for services rendered by the medical examiner pursuant to Sections 59.36 and 59.38 of the Wisconsin Statutes:

- | | |
|----------------------------------|-----------------------------------|
| A. Cremation Fee | \$127.62 |
| B. Disinterment Fee | \$127.62 |
| C. Death Certificate Signing Fee | \$127.62 (10/22/2008, 06/18/2018) |

(2) The Judiciary and Law Committee, upon recommendation of the Medical Examiner, is authorized to adjust the fees in subsection (1) annually, on the terms stated in Wis. Stat. § 59.365.

7.6.06 Marriage License, Termination of Domestic Partnership and Waiver Fees

- (a) Pursuant to the authority granted under Wis. Stat. §§ 765.15 and 770.17, the total marriage license and termination of domestic partnership fee shall be \$50.50 more than the statutorily mandated fee. (11/14/2023)
- (b) The County Clerk shall charge an additional fee of \$25.00 for each marriage license issued within less than 3 days after application under Wis. Stat. §§ 765.08. (11/14/2023)

(c) The County Clerk is directed to pay into the state treasury that portion of the marriage license and termination of domestic partnership fee required by law, and to remit the balance thereof and any fees collected under (b) to the county treasury. (11/10/2015), (11/14/2023)

7.6.10 Annual County Vehicle Registration Fee

(1) Authority. This ordinance is adopted pursuant to the authority granted by Wis. Stat. § 341.35.

(2) Purpose. The purpose of this section is to provide the Dunn County Highway Department a source of funds in addition to other funding sources currently being utilized to maintain highways and bridges. It is not for the purpose of reducing the County's levy contribution to highway projects.

(3) Definition. In this chapter "motor vehicle" means an automobile, or motor truck registered under Wis. Stat. § 341.25 (1)(c) at a gross weight of not more than 8,000 pounds, that is registered in this state and is customarily kept in Dunn County.

(4) Annual registration fee. At the time a motor vehicle is first registered or at the time of registration renewal, the applicant shall pay a county vehicle registration fee of \$20. This fee is in addition to other fees required by chapter 341, Wis. Stats. The Wisconsin Department of Transportation (WisDOT) shall collect the fee.

(5) Exemptions. The following motor vehicles are exempt from the annual vehicle registration fee:

(a) All vehicles exempted by chapter 341, Wis. Stats., from payment of a state vehicle registration fee.

(b) All vehicles registered by the state under Wis. Stat. § 341.26 for a fee of \$5.

(6) Replacements. No county vehicle registration fee may be imposed on a motor vehicle which is a replacement for a motor vehicle for which a current county vehicle registration fee has been paid.

(7) Administrative costs. WisDOT shall retain a portion of the moneys collected equal to the actual administrative costs related to the collection of these fees. The method for computing the administrative costs will be reviewed annually by WisDOT, as provided in Wis. Stat. § 341.35.

(8) Effective date. This section shall be effective on January 1, 2020.

[The sunset provision in (9) was repealed on 05/18/2022]

VII. REAL ESTATE TAX ENFORCEMENT

7.7.1 Definition

As used in Subchapter 7.7, "Committee" means the Planning, Resources and Development Committee.

7.7.2 Enforcement of Real Estate Taxes

Dunn County elects to adopt the provisions of Wis. Stats. §75.521 for the purpose of enforcing tax liens in the county in the cases where the procedure provided by that section is applicable.

7.7.3 Penalty on Delinquent Taxes

Pursuant to Wis. Stat. §74.47 there is hereby imposed a penalty of 0.25 percent per month on all delinquent property taxes, special assessments, special charges and special taxes that are delinquent. Effective February 1, 2009, there is imposed a penalty of 0.50 percent per month on all delinquent property taxes, special assessments, special charges and special taxes that are delinquent.

7.7.4 Sale of Tax Delinquent Land

The Committee shall be authorized to sell tax delinquent property acquired by the county pursuant to Wis. Stat. §75.69

7.7.5 Preference to Former Owners in Tax Sales

- (1) The Committee may, at its option, convey tax deeded lands to a former owner who had lost title to real property through delinquent tax collection enforcement procedures, or his or her heirs, pursuant to the authority provided in Section 75.35(3), Stat. The Committee is further authorized, but not required, to give such former owners first option to purchase said land. This section shall in no manner create any right of first refusal in any former owner
- (2) Any sale made to a former owner pursuant to this section shall be exempt from the operation of Section 75.69, Stats., but no such sale shall be approved by and authorized by the Committee, unless, as a minimum, the former owners pay to the County all real estate taxes, including special assessments, special charges and special taxes, then due and owing together with the interest and penalty thereon, plus a service fee on such transaction not to exceed 10 percent of the assessed value of the tax deeded land. In any event, the service fee shall not be less than \$500.00.
- (3) Consideration under this section shall be given only to those former owners who request the same, prior to the time the sale and appraised value of the lands involved have been advertised by publication, in accordance with Section 75.69, Stats. If the former owners do not make payment to the County within thirty (30) days of the time such sale is authorized by the Committee, the Committee may, at its option, proceed to sell the land involved in accordance with Section 75.69, Stats., to the highest or most advantageous bidder thereon.
- (4) Failure to give notice to the proper party as former owner shall not create a right in any person or persons to redeem tax deeded lands.
- (5) This section shall not apply to tax deeded lands which have been improved for or dedicated to a public use by Dunn County, subsequent to acquisition. No sale to the former owner or any other person shall be made of such land without the express authorization of the Committee. (09/17/2008)

VIII. PROPERTY ASSESSED CLEAN ENERGY FINANCING

7.8.01. Purpose

The Dunn County Board of Supervisors finds that renovations or additions to premises located in Dunn County made to improve energy efficiency, improve water efficiency, and/or use renewable resource applications, increase property values, stimulate local economic activity, provide local and global environmental benefits, and promote the general welfare of County residents. The purpose of this Subchapter, consisting of Sections 7.8.01 through 7.8.50, inclusive, is to facilitate loans arranged by property owners or lessees to make such improvements by treating loan principal and interest, fees, and other charges as special charges eligible for inclusion on the tax roll for these properties.

7.8.02. Statutory Authority

This Subchapter is enacted pursuant to Wis. Stat. § 66.0627, as amended, which authorizes a county to make a loan, or enter into an agreement regarding loan repayments to a third party for owner-arranged or lessee-arranged financing, to an owner or a lessee of a premises located in the County for making or installing an energy efficiency improvement, a water efficiency improvement or a renewable resource application to a premises.

7.8.05. Definitions

As used in this Subchapter:

- (1) “Annual installment” means the portion of the PACE loan that is due and payable for a particular year under the supplemental agreement.
- (2) “Borrower” means the property owner or lessee of the subject property that borrows the proceeds of a PACE loan.
- (3) “Default loan balance” means the outstanding balance, whether or not due, of a PACE loan at the time that the County receives foreclosure proceeds.
- (4) “Foreclosure proceeds” means the proceeds received by the County from the disposition of a subject property through an in rem property tax foreclosure.
- (5) “Loan amount” means the principal, interest, administrative fees (including the Program Administrator’s fees) and other loan charges to be paid by the borrower under the PACE loan.
- (6) “PACE” means the acronym for property assessed clean energy.
- (7) “PACE default provisions” means:
 - (a) The delinquent annual installment(s) due when the County initiates the in rem property tax foreclosure on the subject property;
 - (b) Any additional annual installment(s) that become due between the time that the COUNTY initiates in rem property tax foreclosure on the subject property and the date the County receives the foreclosure proceeds;

- (c) Any default interest charges applied to unpaid annual installments referenced in subs. (a) and (b) above, as provided in the supplemental agreement; and
- (d) Any default loan balance.
- (8) "PACE lender" means any person that makes a PACE loan, and which may include an affiliate of the borrower.
- (9) "PACE loan" means a loan made by a PACE lender to a borrower under this Subchapter for energy efficiency improvements, water efficiency improvements, or renewable resource applications made to or installed on a subject property.
- (10) "Person" means any individual, association, firm, corporation, partnership, limited liability company, trust, joint venture or other legal entity, or a political subdivision as defined in Wis. Stat. § 66.0627.
- (11) "Program Administrator" means the person retained by the Wisconsin PACE Commission as provided in Section 7.8.15(2).
- (12) "Subject property" means any premises located in the County on which energy efficiency improvements, water efficiency improvements, or renewable resource applications are being or have been made and financed through an outstanding PACE loan.
- (13) "Supplemental agreement" means a written agreement among a borrower, a PACE lender and the County, as provided for in Section 7.8.22.
- (14) "Wisconsin PACE Commission" means the Wisconsin PACE Commission formed under Wis. Stat. § 66.0301, as amended, by the County and one or more other political subdivisions as defined in Wis. Stat. § 66.0627, pursuant to a Joint Exercise of Powers Agreement Relating to the Wisconsin PACE Commission, as amended.

7.8.10. PACE Loans as Special Charges; Delinquent Amounts as Liens

Any PACE loan made and secured pursuant to this Subchapter shall be considered a special charge on the subject property. Any annual installment or portion of a PACE loan made and secured pursuant to this Subchapter that becomes delinquent according to the terms of the PACE loan shall be a lien against the subject property and placed on the tax roll, as permitted pursuant to Wis. Stat. § 66.0627, as amended.

7.8.15. Wisconsin PACE Commission

- (1) Any of the powers and duties of the County under this Subchapter, except for those under Section 7.8.30, may be, but are not required to be, delegated to the Wisconsin PACE Commission.
- (2) The Wisconsin PACE Commission is further authorized to retain a Program Administrator to act as its agent and administer the PACE program, subject to adherence with PACE program requirements set forth in this Subchapter and in Wis. Stat. § 66.0627, as amended.

7.8.20. Loan Approval

- (1) A prospective borrower applying for a PACE loan shall comply with the loan application process set forth in the program manual approved by the County.

- (2) The County shall approve the financing arrangements between a borrower and PACE lender.

7.8.22. Supplemental Agreement

- (1) The County, the borrower and the PACE lender shall execute the supplemental agreement which, without limitation:
 - (a) Shall inform the participants that the PACE loan amount shall be imposed as and considered a special charge, and each year's annual installment may be included on the property tax roll of the subject property as a special charge and an annual installment that is delinquent shall be a lien against the subject property pursuant to Wis. Stat. § 66.0627, as amended;
 - (b) Shall recite the amount and the term of the PACE loan;
 - (c) Shall provide for the amount, or a method for determining the amount, of the annual installment due each year;
 - (d) Shall provide whether default interest may be applied to unpaid annual installments;
 - (e) Shall require the PACE lender and the borrower to comply with all federal, state and local lending and disclosure requirements;
 - (f) Shall provide for any fees payable to the County and/or Program Administrator;
 - (g) Shall recite that the supplemental agreement is a covenant that runs with the land;
 - (h) May provide for prepayments of annual installments by the borrower with a resulting reduction in the special charge for the prepayment, subject to any prepayment premium charged by the PACE lender, if any; and
 - (i) May allow for amendment by the parties.
- (2) Prior to executing the supplemental agreement, the owner of the subject property, if different from the borrower, and any existing mortgage holder(s) on the subject property must have executed a separate writing acknowledging the borrower's use of PACE financing for the subject property and the special charge that will be imposed under this Subchapter and its consequences, including the remedies for collecting the special charge.
- (3) Each PACE loan shall be amortized over the term of the PACE loan as provided in the supplemental agreement.
- (4) The annual payments of a PACE loan may be payable in installments as authorized by Wis. Stat. § 66.0627, as amended.

7.8.25. Annual Installments Added to Tax Rolls

Upon the request of the Program Administrator the County shall place each year's annual installment on the tax roll for the subject property as permitted pursuant to Wis. Stat. § 66.0627, as amended.

7.8.30. Remittance of Special Charges

The County shall promptly remit to the Wisconsin PACE Commission any payment(s) of any special charge imposed under this Subchapter, including penalties, interest and charges thereon, it may receive from any taxing district or the County treasurer

pursuant to Wis. Stat. Ch. 74, as amended.

7.8.35. Property Tax Foreclosure Procedures

- (1) The County elects to utilize the provisions of Wis. Stat. § 75.521, as amended, for the purpose of enforcing tax liens if a subject property owner fails to pay any special charges imposed on the subject property under this Subchapter as required.
- (2) The County shall begin an in rem property tax foreclosure proceeding on the subject property at the earliest time allowed under Wisconsin Statutes, unless the County determines that subject property is a “brownfield” (as defined in Wis. Stat. § 75.106, as amended) or that in rem property tax foreclosure is not in the best interests of the County due to the condition of the property or for other reasons.
- (3) If the County has determined that it will not commence an in rem property tax foreclosure proceeding, then the PACE lender may request that the County, pursuant to Wis. Stat. § 75.106, as amended, assign the County’s right to take judgment against the subject property, provided that the PACE lender and the County fully comply with all provisions of Wis. Stat. § 75.106, as amended, concerning the subject property and the PACE lender agrees to pay the amounts required by Wis. Stat. § 75.36(3)(a)1 and 1m, as amended.

7.8.40. Sale of Foreclosed Property

If the County prevails in an in rem property tax foreclosure action against a subject property, the County shall diligently proceed to sell the subject property pursuant to the procedures set forth in Wis. Stat. § 75.69, as amended.

7.8.45. Distribution of Foreclosure Proceeds

The County treasurer shall follow the procedures set forth in Wis. Stat. § 75.36, as amended, to distribute the proceeds from the sale of a subject property.

7.8.50. [Reserved] (06/15/2016)

IX. CAPITAL ASSETS

7.9.0. Capital Asset Definition

According to Government Accounting, Auditing, and Financial Reporting (GAAFR) a capital asset is defined as a specific piece of property which meets the following attributes:

1. Is used for County purposes only. All personal use prohibited unless specifically allowed.
2. It is tangible in nature in that the physical substance does not materially change its form through use.

3. Its expected useful life is greater than one year.
4. It has significant value. In Dunn County's financial system, significant value means that it has a current replacement cost of more than \$5,000 as recommended by U.S. Office of Management & Budget (OMB) under OMB Circular A-87, except for Health Care Center Department as the Department of Health & Family Services (DHFS) currently sets the fixed asset capitalization at \$2,500 pursuant to Medicaid rules, and Highway Department as the Department of Transportation from time to time changes the required fixed asset capitalization levels under its rules, which are currently \$5,000. The established levels shall follow any subsequent changes in fixed capitalization levels as required by state agencies that direct their accounting practices. Exceptions to the thresholds are weapons and "State Rental Rated" Highway items (mowers, sanders, trailers, etc).

7.9.1. Valuation of Capital Assets

Capital assets should be accounted for at cost or, if cost is not practicably determinable, at estimated cost.

1. Cost. Capital assets should be recorded at cost or consideration received, whichever is more objectively determinable. The cost of a capital asset includes not only its purchase price or construction cost, but also the ancillary charges necessary to place the asset in its intended location and condition for use. Ancillary charges include costs such as freight and transportation charges, site preparation expenditures, professional fees, and legal claims directly attributable to asset acquisition.
2. Estimated Cost. Initial costs of capital assets usually are readily ascertainable from contracts, purchase orders and other transaction documents at the time of acquisition or construction. The County was faced with the task of establishing appropriate capital asset accounting records and valuations after many years of operation without such records. Therefore, the original documents may not have been available, or an inordinate expenditure of resources would have been required to establish original asset costs precisely. It was necessary to estimate the original cost of such assets on the basis of such documentary evidence as was available. It is recognized that this practice introduces some margin of error into the Capital Asset Accounts as compared with proper recording at the time of acquisition. However, such errors will have only short run significance because, as older assets are retired and replaced, estimated costs are replaced by properly recorded actual cost amounts. The extent to which capital asset costs have been estimated and the methods of estimation will be disclosed in the notes to the financial statements.

7.9.2. Acquisition of Capital Assets

1. Purchase. A purchase is an acquisition through direct outlay of cash and/or other consideration for the capital asset. The book value of an older capital asset traded in for, a new one is added to the capitalized value of the new asset.

2. Construction. Construction includes buildings, furniture and equipment actually constructed by the County. The labor, materials, equipment and overhead costs are all part of the construction cost.
3. Lease-Purchase and Installment Purchase. Lease-Purchase agreements are contractual agreements which, in substance, amount to purchase contracts. General capital assets acquired via lease-purchase agreement are capitalized in the Capital Asset System at the inception of the agreement in the amount of the item if it had been purchased outright. Multiple year installment contracts accounted for in the same manner as lease-purchase agreements.
4. Eminent Domain. This is the power of Government to acquire private property for public purpose, and it is frequently used to obtain real property which cannot be purchased from owners in a voluntary transaction. Where the power of eminent domain is exercised, owners are compensated by the Government in an amount determined by the courts. General capital assets acquired by eminent domain should be capitalized in the Capital Asset System in that amount.
5. Foreclosure. Closely related to eminent domain as an involuntary judicial procedure, but used much less frequently as a means of acquiring capital assets for Government retention and use, is the foreclosure of tax or special assessment liens. Ordinarily, property foreclosed is resold to liquidate delinquent tax or retain possession for their own needs. General capital assets acquired by tax or special assessment foreclosure which are to be resold in the near future are generally accounted for by the Government to which the taxes or assessments are owed and offset there with a fund balance reserve account. Assets which are not sold are capitalized in the Capital Asset System at their face value on the date of foreclosure.
6. Gift. Governments may acquire properties by gift. Donated capital assets should be recorded to the fund to which they relate or in the Capital Asset System, as appropriate, at their estimated fair value at time of acquisition.

7.9.3. Treatment of Costs Subsequent to Acquisition

Expenditures on capital assets which are incurred after their original, acquisition are defined and recorded as follows:

1. Maintenance. Maintenance costs are those which neither materially add to the value of the property nor appreciably prolong its life, but merely keep it in ordinary efficient operating condition. Maintenance costs are not charged to capital accounts, but to maintenance and repair expenditure accounts.
2. Betterments. Betterments consist of the replacement of a unit of an existing asset by an improved or superior unit, usually resulting in a more productive, efficient or longer lived asset. Significant betterments are considered to be capital asset additions and are added to the value of the property, i.e., CRT added to a memory typewriter. If the betterment exceeds 33% of the original purchase cost of the equipment, the betterment will be considered a capital improvement. The decision as to whether a betterment has been effected is

made by an evaluation of engineering, physical, or other relevant factors apart from cost. Replacement of a part of an existing asset by another of like quality is not a betterment, even though the useful life of the asset is maintained or extended. These costs are charged to expenditure accounts.

7.9.4. Retirement

The term retirement is used to describe the removal of a capital asset from the capital asset system. The various types of retirement are defined below and must be reported to the Risk Management and Purchasing Manager by using the Capital Asset Input Form to ensure that changes are entered in the system and that the master file is updated. The Risk Management and Purchasing Manager will offer surplus/obsolete items to other departments for transfer or sell/dispose of the items pursuant to Wisconsin State Statutes.

1. Surplus property. Surplus property is used to describe a capital asset which is operable, but no longer usable to a particular department.
2. Sale of Capital Asset. Capital assets which are to be sold are subject to the requirements described in Wisconsin State Statute.
3. Trade-In. A department head retiring a capital asset as a trade-in for a new acquisition will inform the Risk Management and Purchasing Manager of the retirement on a capital asset input form. Frequently, commonly used items throughout the County are not traded in but rather are considered surplus by the department and turned into the Risk Management and Purchasing Manager. This procedure allows the County to determine if an item can be used more economically within another department.
4. Obsolescence. Capital assets that have lost their usefulness resulting from invention, change of style, legislation, or other causes having no physical relation to the object affected are included in this category. The asset may still be operable, but it has lost its usefulness to a particular department.
5. Lost, Stolen or Damaged Beyond Repair. When a capital asset is retired from the capital asset system through one of these unexpected methods, the incident will be reported to the appropriate law enforcement personnel (if applicable) and to the County Administrative Coordinator for risk management purposes. The department head must also notify the Risk Management and Purchasing Manager on a capital asset input form so that changes can be entered into the capital asset system.

7.9.5. Changes

Other changes occurring subsequent to the acquisition of a capital asset such as a betterment or a transfer, must be reported to the Risk Management and Purchasing Manager on a capital asset input form. (See attachment A)

1. Betterments. As described in Section II.D.2., Betterments have the effect of extending the useful life of an existing asset and are an expenditure other than normal maintenance and upkeep. For a betterment, the department head must

submit a complete capital Asset Input Form to the Risk Management and Purchasing Manager.

2. Transfers. When a capital, asset item is transferred to a different department, the department head who is responsible for the item must inform the Risk Management and Purchasing Manager of the changes in ownership and location on a Capital Asset Input Form. The Department of Administration will enter these changes into the Capital Asset System so that the master file is updated.

7.9.6. Major Function and Benefits

The major function of the system is to build, update and maintain a capital asset master file. The major benefits of the system are that it provides all departments with a centralized and automated system to process their capital asset activity. This provides management with the information needed to account for the investment in capital assets, and assist individual departments in controlling the capital assets they have in their possession. The major objectives of the system are discussed in the "Introduction Section".

7.9.7. General

The capital asset system maintains a complete record of individual capital assets for all County departments. The maintenance of capital asset records is the joint responsibility of the department which is purchasing the item, tagging the item, and thereby, has control of the assets, and the Risk Management and Purchasing Manager, which is assigning an inventory number, sending the inventory tag to the department and entering it into the capital asset system. The capital asset system is operated and maintained as a separate system from the financial system. Documents, such as purchase orders, do not automatically input into the capital asset system. However, such documents contain some of the basic information required on the input forms.

7.9.8. User Department Responsibilities

All capital assets must have a record in the Capital Asset System. Each department head or designee is accountable for the furnishings and equipment and is responsible for:

1. Initiation and submission of input forms to the Risk Management and Purchasing Manager additions, retirements, transfers or other changes.
2. Tagging the capital asset.
3. Insuring that furniture and equipment in the custody of his/her department is not transferred from the department without following proper procedures.

7.9.9. New Acquisitions

1. The Department which places an order for a capital asset must submit a Capital Asset Input Form (See Attachment A) to the Risk Management and

Purchasing Manager along with a copy of the purchase order and invoice. It should include the following information: Purchase Order Number; Department Number; Address (building, room, or station number) Classification; Date Received, Ownership Code (Purchase, lease, etc.); Funding Source; Vendor Name; and Disposition Code/Date, Purchase amount.

- (a) Completion of the following information: Inventory Number; Serial Number; Model Number.
 - (b) Physically tagging the item; asset tag will be distributed by the Risk Management and Purchasing Manager.
2. The Risk Management and Purchasing Manager in the Department of Administration is responsible for the following:
- a. Assignment of an inventory number to the item and sending the respective department the inventory tag.
 - b. Input of information to the Capital Asset System within 60 days.
 - c. Proofing input against edit list.
 - d. Retaining the Capital Asset form.
 - e. Running fixed asset reports from the accounting software and comparing with capital asset forms received to make sure all assets have been recorded.
 - f. Identifying capital asset additions and deletions for year-end financial reporting.
 - g. Responsible for ensuring all disposal proceeds are properly deposited into the County's cash account.

7.9.10. Categories

When capital assets are acquired, there may be other expenditures that should be added to the capital asset costs. Some of these, grouped by type of asset, are set forth below:

1. Land & Land Improvements:

- a. Original contract price.
- b. Brokers' commissions.
- c. Legal fees for examining and recording titles.
- d. Cost of title guarantee insurance policies.
- e. Cost of real estate surveys.
- f. Cost of an option when it is exercised.
- g. Special paving assessments.
- h. Cost of cancellation of an unexpired lease.
- i. Payment of non-current taxes accrued on the land at date of purchase if payable by purchaser.

2. Buildings & Structures:

- a. Original contract price or cost of construction.

- b. Expenses incurred in remodeling, reconditioning, or altering a purchased building to make it available for the purpose for which it was acquired.
- c. Cost of excavation or grading or filling of land for specific building.
- d. Expenses incurred for the preparation of plans, specification, blueprints, etc.
- e. Cost of building permits.
- f. Payment of non-current taxes accrued on the building at date of purchase if payable by purchaser.
- g. Architects and engineers fees for design and supervision.
- h. Other costs, such as temporary buildings used during the construction period.
- i. Purchase costs of all material which becomes physically identifiable in tile, completed building, product or equipment plus incoming transportation.
- j. Costs of payroll or purchased labor required to construct or fabricate, machine, process, assemble and test materials, equipment or buildings.

3. Office Furniture, Equipment, Machinery & Automotive:

- a. Original contract or invoice costs.
- b. Freight and drayage in, cartage, import duties, handling and storage costs.
- c. Specific in-transit insurance charges.
- d. Sales, use, and other taxes imposed on the purchase.
- e. Costs of preparation of foundations and other cost in connection with making a proper site for the asset.
- f. Charges for testing and preparation for use.
- g. Costs for reconditioning used equipment when purchased.
- h. Installation charges including company overhead on the same basis as it is charged to inventory.

7.9.11. Capital Asset Maintenance

1. The Risk Management and Purchasing Manager will send to each department head, no less than once a year, listings of year to date capital assets for their department.
 - a. It will be the department head's or designee's responsibility to perform physical inventory of assets for their department for the purpose of reconciliation of the year-to-date Capital Asset listings for the departments s/he is responsible for.
 - b. All adds, changes or deletions to the Capital Asset system are to be made via Capital Asset Input Documents and are to be sent to the Risk Management and Purchasing Manager.
1. The Risk Management and Purchasing Manager will input the information to the Capital Asset System and proof the input against the edit list.

2. The Risk Management and Purchasing Manager will send to each department head complete lists by department of all of the Capital Assets each department head is responsible for in the fourth quarter of each year.
- a. The department head will be responsible for reviewing the lists for accuracy and:
 1. Approving the accuracy of the lists by signing them and returning them to the Risk Management and Purchasing.
 2. Making necessary changes, adds, deletions via, input documents sent to the Risk Management and Purchasing.

7.9.12. Audit

The Risk Management and Purchasing Manager shall:

1. Periodically and randomly select items from departmental capital asset listings and verify the physical existence of those items selected.
2. Each year review current year capital expenditures and trace those acquisitions to the Capital Asset inventory listing.
3. Review operating statements for proper classifications as appropriate within generally accepted accounting principles. (07/21/2010)

Adopted on July 20, 2005.

CHAPTER 26 – MAINTENANCE AND BOARD OF PRISONERS

26.01 Authority.

This Chapter is enacted pursuant to Sections 302.372, 302.425 and 303.08 of the Wisconsin Statutes.

26.02 Definitions.

As used in this Chapter, the following words have the meanings indicated:

1. JAIL means the Dunn County Jail and includes Huber facilities owned and operated by the County of Dunn.
2. HUBER PRISONER means a person confined under Wis. Stat. §303.08.
3. OTHER COUNTY PRISONER means a prisoner of any county other than the County of Dunn and includes, as well, prisoners of municipalities in counties other than the County of Dunn.

26.03 Huber Law Prisoner.

Each Huber prisoner sentenced in Dunn County who is confined in the jail shall be liable for the cost of his or her maintenance and board in the amount of ~~\$30.00 for first day and~~ \$20.00 per day ~~afterwards~~ for the period during which he or she is so confined. The rate shall be reduced to ~~\$5.00~~ \$15.00 per day for prisoners who are unemployed and seeking employment. Each Huber prisoner sentenced in other jurisdictions who is confined in the jail shall be liable for the cost of his or her maintenance and board in the amount of ~~\$30.00 for first day and~~ \$25.00 per day for the period during which he or she is so confined. All Huber prisoners monitored with a GPS tracking device while on Huber release shall be liable for an additional charge of \$5.00 per day. (10/18/2017) ~~plus a one time \$35.00 initial set up fee.~~

~~A non-refundable one-time processing fee for out of county Huber transfers shall be \$100.~~

26.035 Non-Huber Law Prisoners.

Each Non-Huber prisoner sentenced in Dunn County who is confined in the jail shall be liable for the cost of his or her maintenance and board in the amount of ~~\$5.00~~ ~~\$30.00 for first day and~~ \$15.00 per day ~~afterwards~~ for the period for which he or she is so confined. (02/16/2011)

26.04 Home Detention Participants.

Any prisoner who is under the supervision of the Dunn County Sheriff's ~~Department~~ ~~Office~~ by means of electronic monitoring shall pay the sum of ~~\$25.00~~ \$30.00 per day, together with a one-time processing fee, per incident, of ~~\$25.00.~~ \$35.00 (10/18/2017)

26.05 Community Service Participants.

Any person sentenced in Dunn County who is under the supervision of the Dunn County Sheriff's ~~Department~~ ~~Office~~ for court ordered community service shall be charged \$1.00 per hour of work, together with a one time processing fee of \$25.00. (11/10/2009)

26.06 Other County Prisoners.

A county boarding its prisoners at the Jail shall pay the sum of \$60.00 per day for each such prisoner, ~~unless otherwise authorized by the Dunn County Board of Supervisors.~~ The Sheriff and the ~~Administrative Coordinator~~ **County Manager** may agree to enter into a contract which deviates from the regularly established daily rate above. ~~In the event that the Sheriff and Administrative Coordinator deviate from the daily rate established above, they shall report such deviation at the next regular meeting of the Dunn County Board of Supervisors in which the Board shall either accept or reject the daily rate deviation.~~

26.07 Repeal of Conflicting Ordinances.

All ordinances regulating the maintenance and boarding of prisoners of the County of Dunn, and all ordinances or parts of ordinances in conflict with this ordinance heretofore enacted by the County Board of Supervisors of the County of Dunn are hereby repealed.

Adopted on July 18, 2007.