



ONEIDA COUNTY BUDGET

January 1 – December 31, 2026

Prepared October 16, 2025



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Funds' Overview

In early October, the Executive Committee of the County Board held public meetings for county departments and agencies to submit requested budgets for the upcoming year. These public meetings resulted in over \$1 million in cost-cutting and revenue modification measures. The result is a \$74.6 million budget proposal presented to the full County Board for consideration in November.

Governmental fund accounting demonstrates compliance with finance-related and legal requirements by grouping an entity's finances into stand-alone funds as dictated by Governmental Accounting Standards Board (GASB) guidelines. The proposed budget by fund is shown below.

PROPOSED BUDGET BY FUND	REVENUE	EXPENSE	SURPLUS / (DEFICIT)	TRANS IN	TRANS OUT	SURPLUS / (DEFICIT) AFTER TRANS
GENERAL FUND	34,096,953	34,096,954	-	-	3,435,940	(3,435,940)
SOCIAL SERVICES FUND	17,101,016	17,101,016	-	-	-	-
ARPA FUND	51,860	51,860	-	-	-	-
NURSING FUND	2,292,894	2,292,894	-	-	-	-
WOMEN, INFANTS & CHILDREN FUND	216,463	216,463	-	-	-	-
PUBLIC HEALTH FUND	1,313,432	1,313,432	-	-	-	-
HIGHWAY FUND	3,536,761	4,936,761	(1,400,000)	1,400,000	-	-
OPIOID SETTLEMENT FUND	900,000	900,000	-	-	-	-
AIRPORT CAPITAL FUND	650,000	650,000	-	-	-	-
CAPITAL IMPROVEMENT FUND	1,007,860	2,693,800	(1,685,940)	1,685,940	-	-

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SOLID WASTE FUND	2,515,500	2,515,500	-	-	-	-
WINNEBAGO ST. FUND	168,000	31,000	137,000	-	-	137,000
HIGHWAY INTERNAL SERVICE FUND	7,405,344	7,755,344	(350,000)	350,000	-	(0)
<u>GRAND TOTAL</u>	<u>71,256,083</u>	<u>74,555,024</u>	<u>(3,298,941)</u>	<u>3,435,940</u>	<u>3,435,940</u>	<u>(3,298,941)</u>

- ✓ The General Fund accounts for the primary operations of the county, and is proposed for \$34.1 million in revenues and expenses. The proposal includes a purposeful spend-down of \$3.4 million in available fund balances to underwrite shortfalls in other funds. The proposed transfer out of the General Fund is in compliance with Oneida County's Stabilization Fund Policy.
- ✓ Special Revenue Funds including Social Services, ARPA, Nursing, Women Infants & Children, Public Health, Highway, and Opioid Settlement total estimated revenues of \$25.4 million and proposed expenses of \$26.8 million. These funds are used to track restricted funds such as grants, and are currently proposed with a deficit of \$1.4 million. This deficit is addressed by transferring unrestricted fund balances from the General Fund to support roadway reconstruction projects in the Highway Fund.
- ✓ Capital Project Funds account for the costs of renewal, replacement or acquisition of capital assets. These funds are proposed for a combined \$1.7 million in revenue, and \$3.3 million in expenses. The Airport Capital Fund is related to federally funded improvements at the Rhinelander-Oneida County Airport and nets to zero. The County's Capital Improvement Fund accounts for investments in equipment, facility and information technology capital projects for the Buildings & Grounds, Forestry, and Information Systems Technology Departments. This fund has a deficit of \$1.7 million that will be rectified with a transfer of unrestricted fund balance from the General Fund.
- ✓ The Enterprise Funds are the county's business-type operations intended to be self-supporting with user fees including the Solid Waste, Winnebago Street, and Highway Internal Service Funds. Combined, these funds total \$10.1 million in estimated revenues and \$10.3 million in projected expenses. The surplus of \$137 thousand in the Winnebago Street Fund will be retained in that fund for future capital needs; and the deficit of \$350 thousand in the Highway Internal Service Fund is related to Highway Department facility projects funded with a transfer of unrestricted General Fund balances.

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Annual Budget Summary

In accordance with Wisconsin Statute 65.90(2) following is a report of revenues, expenses and transfers for all county funds, including the Executive Committee recommendation for the upcoming year, provided for consideration by the Oneida County Board of Supervisors.

All Funds	2026 Budget Request	2025 Amended Budget	2025 Year End Estimate	2024 Actual	2023 Actual
Taxes	27,399,027	26,117,067	26,108,067	26,891,005	25,928,362
Intergovernmental	12,901,787	14,231,717	12,882,122	13,858,588	15,212,526
License & Permit	24,000	24,000	24,000	23,853	22,674
Fines, Forfeit & Penalty	177,800	177,800	176,500	317,337	175,713
Public Charges	10,855,187	13,993,662	10,751,377	7,543,681	6,327,427
Intergovernmental Charges	12,931,579	13,605,072	12,987,239	9,896,667	10,945,359
Miscellaneous	2,823,292	2,804,348	3,050,176	3,091,090	3,081,332
Other Financing	4,143,411	7,538,605	2,005,111	61,243	20,500
TOTAL REVENUES	71,256,083	78,492,272	67,984,592	61,683,465	61,713,892
General Government	13,196,392	13,053,173	12,450,523	10,482,039	10,009,392
Public Safety	17,143,760	16,596,282	15,459,094	15,738,358	14,551,461
Public Works	15,857,605	18,875,516	16,984,227	12,269,943	15,345,294
Human Services	21,379,064	24,585,222	21,082,707	11,220,510	10,687,457
Culture, Ed. & Recreation	2,024,917	2,236,558	1,987,382	1,481,174	1,558,167
Conservation & Development	1,707,881	1,705,143	1,602,852	1,489,944	1,426,768
Capital Outlay	2,693,800	5,080,644	3,094,180	717,908	872,137
Transfers & Contingency	551,605	870,195	184,371	3,887,358	3,317,935
TOTAL EXPENSES	74,555,024	83,002,733	72,845,336	57,287,231	57,768,611
NET BEFORE TRANSFERS	(3,298,941)	(4,510,461)	(4,860,744)	4,396,233	3,945,281
Transfers In	3,435,940	4,226,119	4,226,119	3,891,018	2,014,797
Transfers Out	3,435,940	4,226,119	4,226,119	3,891,018	2,014,797
NET AFTER TRANSERS	(3,298,941)	(4,510,461)	(4,860,744)	4,396,234	3,945,280

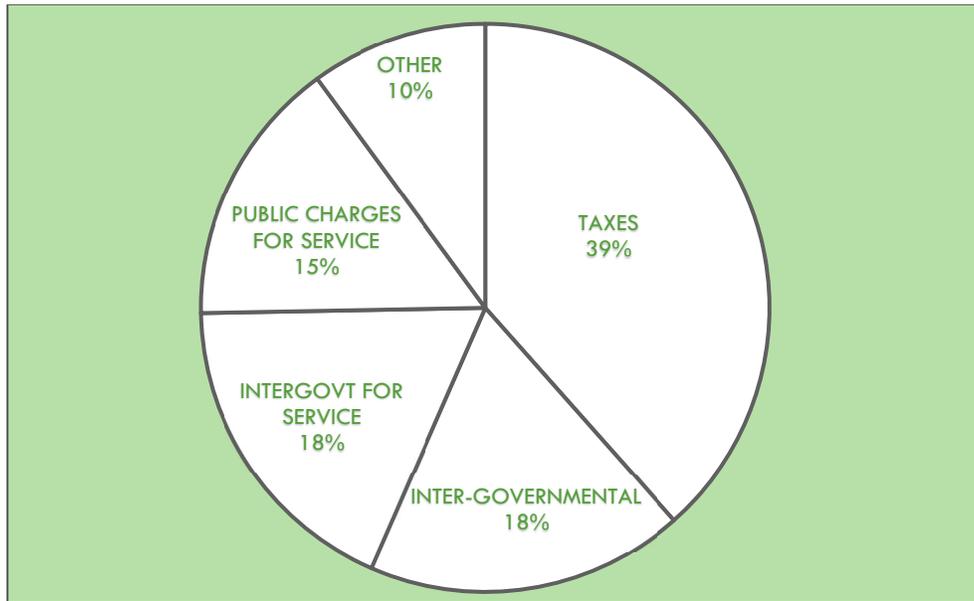
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Revenue & Expense Discussion

Revenues

Total revenues are estimated to be \$71.3 million, a 9% decrease compared to the prior year budget.



- ✓ Taxes account for 39% of the total revenues estimated, a 5% or \$1.3 million increase versus the prior year budget.
- ✓ As shown on the next page, the property tax levy for 2025 to be collected in 2026 is proposed for \$18.97 million, an increase of 3.7% compared to the prior year levy.
 - General corporate purpose include human services, public safety and public works fall under a state imposed “tax cap” amount and accounts for \$15.54 million of the proposed levy. For the upcoming year, the allowable levy increase is capped at 1.3%, or \$207 thousand.
 - Other aspects of the levy are “above the cap” including bridge aid, emergency medical services (EMS), WDOR charges, and funding for the libraries. This amount is proposed for \$3.43 million.
 - Categories receiving an increase in tax levy support include public health, bridge aid, emergency management services, and the county General Fund; categories with a reduction in tax levy support include human services, and WDOR charges.
 - Per the Wisconsin Department of Revenue, Oneida County equalized value has increased by 9.5% from the prior year to \$13.3 billion.
 - The estimated Oneida County tax rate, based on Wisconsin Department of Revenue (WDOR) published equalized valuation, is estimated to decrease -5.3%, down to \$1.44.

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Category	2025 Est. Levy	2024 Levy	% Change	\$ Change
General Fund - Library	484,085	467,954	3.4%	16,131
General Fund - EMS	2,712,845	2,434,487	11.4%	278,358
General Fund - Govt. Purpose	10,289,588	10,064,687	2.2%	224,901
Human Service Dept (Human Serv., Social Serv., ADRC)	3,028,146	3,051,777	-0.8%	(23,631)
Public Health Fund	641,414	636,000	0.9%	5,414
Co. Highway - Bridge Aid	237,559	53,100	347.4%	184,459
Co. Highway Fund	1,578,796	1,578,796	0%	-
Debt Service	-	-	0%	-
Other (Charge-Backs)	535	5,022	-89.3%	(4,487)
Total	18,972,968	18,291,822	3.7%	681,146
Equalized Value	13,194,558,100	12,049,967,300	9.5%	1,144,590,800
Rate per \$1000 EV	\$1.44	\$1.52	-5.3%	\$(0.08)

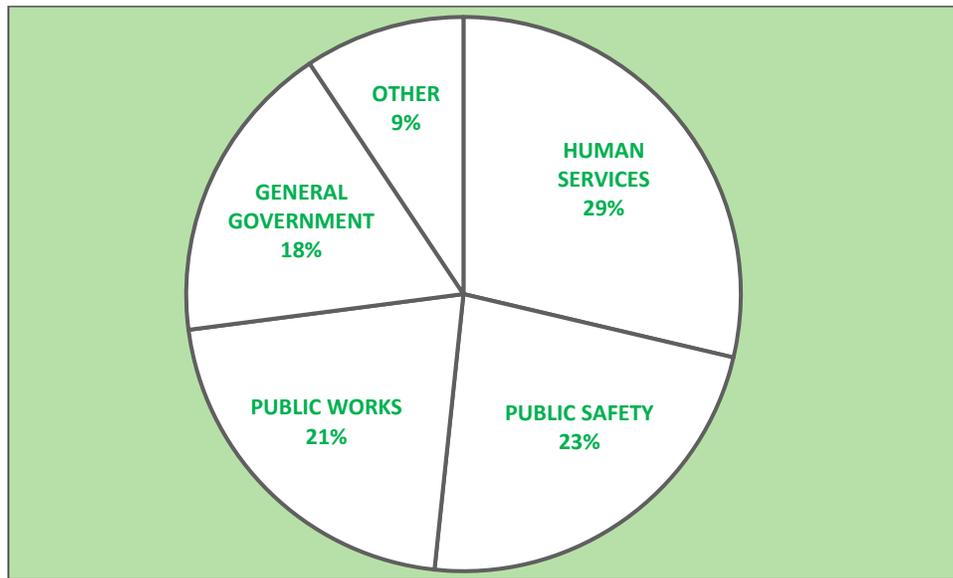
- ✓ Sales tax is the second largest tax revenue for Oneida County. It is estimated for a total of \$7.3 million, up 3.6% from the prior year budget. Amounts estimated are based on national and state trends, including metrics issued by the Wisconsin Department of Revenue. The Executive Committee and Finance Department will monitor this economically sensitive revenue sources as the year progresses.
- ✓ Intergovernmental revenue, and public charges for services are both projected with a significant decrease compared to the prior year budget, but consistent with current year-end estimates. The 2025 budget amounts were overestimated due to the newly created Human Services Department.
- ✓ Licenses and permits; fines, forfeitures and penalties are a relatively small revenue for the county, both estimated to consistent with the prior year.
- ✓ Interest income on invested cash balances is the reason for the slight increase in the miscellaneous revenue increase, more closely aligned with year-end estimates.
- ✓ Other financing tends to fluctuate from year-to-year, and reflects certain departments' roll-over of prior funding for specific programs or projects using continuing appropriations.

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Expenses

Total expenses are proposed for \$74.6 million, a 10% decrease compared to the prior year budget.



- ✓ Oneida County proposed budget dedicates 29% of planned spending to human services (Human Services Department, Public Health Department, and Veteran Services); with public safety, public works, and general government accounting for 23%, 21% and 18% respectively of the budget.
- ✓ Human services is slated to be the highest spending category at \$21.4 million, down \$3.2 million from the prior year budget but more closely aligned with current year-end estimates. This change is attributed to the newly created Human Services Department shifting from outsourcing these services to insourcing for Oneida County, and Oneida County providing these services to Vilas and Forest Counties.
- ✓ Public safety and general government are up 3% and 1% respectively as compared to the prior year related to increased costs of labor, inflationary impacts on contracted services.
- ✓ Across all functional categories, personnel related expenses make up \$39.3 million, or 53%, of the planned expenses in the upcoming year. Inflationary wage and benefit increases are driving these costs up by 4% year-over-year.



Total All Funds Budget by Department

ALL FUNDS - DEPARTMENT	REVENUE	EXPENSE	NET
Clerk of Courts	293,833	612,523	(318,690)
Corporation Counsel	10,000	730,629	(720,629)
County Board *	51,860	227,607	(175,747)
County Clerk	35,500	389,130	(353,630)
County Treasurer	2,000	282,395	(280,395)
Information Technology	405,000	4,260,819	(3,855,819)
District Attorney	46,205	376,058	(329,853)
Emergency Management	679,971	3,539,968	(2,859,997)
Buildings & Grounds	283,200	2,660,464	(2,377,264)
Forestry	2,115,632	2,324,924	(209,292)
Highway	12,342,105	12,704,005	(361,900)
Libraries	-	484,085	(484,085)
Medical Examiner	267,943	229,170	38,773
Labor Rel & Emp Benefits	500	500,329	(499,829)
Planning & Zoning	944,312	1,267,560	(323,248)
Public Health	3,822,789	3,822,789	-
Insurance & Risk	901,000	1,001,000	(100,000)
Register of Deeds	564,000	436,380	127,620
UW Extension	9,300	143,593	(134,293)
Sheriff's Office	2,044,865	13,568,013	(11,523,148)
Human (Social) Services	17,101,016	17,101,016	-
Land Conservation	357,737	440,321	(82,584)
Land Information	47,564	781,900	(734,336)
Veteran's Service	19,200	219,340	(200,140)
Solid Waste	2,515,500	2,515,500	-
Finance	173,500	555,050	(381,550)
Finance - Outside Agencies	668,500	1,117,481	(448,981)
Finance - Contingency **	25,180,391	1,399,745	23,780,646
Circuit Court Branch I	206,867	557,431	(350,564)
Circuit Court Branch II	165,793	305,799	(140,006)
TOTAL	71,256,083	74,555,024	(3,298,941)
<i>* Includes ARPA ** includes Opioid Settlement Fund, Revenues for Capital Improvement Fund</i>			

The largest budgeted expense by department is Human Services, the Sheriff's Office, and the Highway Department at 23%, 18%, and 17% of total expenses respectively. This is consistent with the fact that these three departments have the highest number of personnel and project / program based programming. All other departments and outside agencies account for the remaining 42% of proposed expenses for the upcoming year.

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Headcount

The 2026 budget consists of 352.21 full time equivalent (FTE) positions, a 0.08 change compared to the prior year. The departments with the highest headcount are Human Services (formerly Social Services), the Sheriff's Office, and the Highway Department making up a combined 66% of the total FTEs countywide.

Department	2023	2024	2025	2026 Proposed	Change
Building & Grounds	9.50	9.50	11.50	11.50	
Circuit Court Branch I	3.25	3.25	3.25	3.25	
Circuit Court Branch II	1.25	1.25	1.25	1.25	
Clerk of Courts	7.25	6.25	6.25	6.25	
Corporation Counsel	4.60	4.60	4.60	4.60	
County Clerk	2.90	2.90	2.90	2.90	
County Treasurer	2.55	2.55	2.55	2.55	
District Attorney	3.60	3.60	4.00	4.00	
Finance	3.00	2.60	3.00	2.60	(0.40)
Forestry	6.85	6.85	6.85	6.85	
Highway	30.00	30.00	30.00	31.00	1.00
Info Tech Systems	8.00	8.00	9.00	9.00	
Land Conservation	4.75	4.75	4.75	4.79	0.04
Land Information	6.50	7.05	7.00	7.00	
LRES	2.50	2.50	3.00	3.00	
Medical Examiner	2.25	2.25	2.25	1.35	(0.90)
Planning & Zoning	13.00	11.68	11.68	11.68	
Public Health	25.65	24.09	22.60	22.20	(0.40)
Register of Deeds	4.50	4.00	4.00	4.00	
Sheriff	92.00	93.00	92.00	92.00	
Social (Human) Services	54.90	55.90	108.70	109.44	0.74
Solid Waste	8.50	8.50	7.50	7.50	
UW Extension	1.00	1.00	1.00	1.00	
Veteran Services	2.25	2.25	2.50	2.50	
Total	300.55	298.32	352.13	352.21	0.08

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- Capital Improvement Budget
- Department / Agency Percentage of Tax Levy

2026 Capital Improvement Budget

BLDG & GROUNDS	PROJECT	GEN FD TRANS	GEN FD LOAN	DEPT FDS	GRANT	TRADE IN	TOTAL
Bldg & Grounds <u>404.18.57143.699227</u>	LEC Cooling Tower This project involves the full replacement of the existing cooling tower system at the LEC. The work includes removal of outdated components and installation of a new system designed to meet current operational needs. Upgrades will include relocating key system elements, updating infrastructure, and incorporating necessary structural, electrical, and control system modifications to support the new configuration. These improvements will reduce long-term maintenance needs and ensure continued, reliable operation of essential building systems. A contingency has been included in the budget to account for unforeseen conditions during implementation. The 2026 funding is added to funding already allocated in 2025 (see below) for a total project budget of \$240,000.	124,970					124,970
Bldg & Grounds <u>404.18.57143.699272</u>	Monico Generator This project will replace the existing generator at the Monico Emergency Management tower site with a new 20kW standby natural gas/propane genset equipped with an 1800 RPM engine. The new unit will include a weatherproof enclosure, starting battery, and all necessary accessories to ensure reliable operation. A subcontractor electrician will complete the installation, including electrical connections, transfer switch integration, and site preparation as required. Once installed, the unit will undergo startup testing and a full load test to verify performance and ensure the system is ready to provide dependable backup power during outages. The project budget includes a 10% contingency to cover any unforeseen costs.			35,200			35,200
Bldg & Grounds <u>404.18.57143.699267</u>	Plow Truck The purchase of a work truck for the department is essential to ensure efficient plowing of county facilities and the effective execution of daily maintenance tasks, thereby maintaining operational effectiveness and safety. The department is considering the acquisition of a 2025 Ram 2500 Tradesman, with minimum specifications including a regular cab, 8-foot bed, gas engine, and 4WD. The cost of the truck will be covered through a combination of funding sources, including the trade-in value of the 2015 Ford diesel truck being replaced, and a transfer from the general fund. In addition, a compatible snowplow will need to be purchased, as the plow currently used with the Ford truck is not compatible with the new Ram model and cannot be retrofitted.	55,000				15,000	70,000
Bldg & Grounds <u>404.18.57143.699268</u>	Fire Panel Upgrades This project encompasses the replacement of outdated fire alarm systems at the Timber Drive Facility, Work will include programming, testing, installation of new field wiring and conduit where necessary, demolition of existing systems, wiring of 120V circuits, and coordination of elevator inspections.	50,000					50,000
Bldg & Grounds <u>404.18.57143.699269</u>	PH ADRC Roof This project involves the complete removal and disposal of the existing roofing system, inspection for wet insulation, sub-structure repairs, and installation of new insulation, roofing materials, venting, and related components. The new roof will improve energy efficiency by reducing heat loss and gain, lowering utility costs associated with heating and cooling. All necessary cleanup, debris removal, and dumpster rental fees are included, along with a 10% contingency to account for unexpected construction expenses.	78,000					78,000
Bldg & Grounds <u>404.18.57143.699270</u>	PH ADRC Paint The project includes painting the entire exterior of the ADRC/PH facility including soffits, trim, window frames, maintenance shed and 2 light poles. A 10% contingency is included in the project budget to cover unforeseen construction costs.	30,000					30,000

FORESTRY	PROJECT	GEN FD TRANS	GEN FD LOAN	DEPT FDS	GRANT	TRADE IN	TOTAL
Forestry	Forestry Work Truck & Plow	60,000				15,000	75,000
<p><u>404.20.57144.699010</u> Requesting to replace a 2016 Chevrolet 3/4 ton 4x4 and snowplow with approximately 67,000 miles and an estimated 10,000 miles added annually. The truck is primarily used for plowing the forestry shop and recreational parking lots (ski and snowshoe trail heads), hauling the dump trailer and other small machinery, and routine travel for the forestry maintenance/equipment operator.</p>							
Forestry	JD Tractor Front End Loader	55,000				15,000	70,000
<p><u>404.20.57144.699011</u> Requesting to replace a 2008 John Deere tractor with 2,404 machine hours. This equipment was originally slated for replacement in 2028; however, over the past few years and more frequently within the past year, it has experienced multiple repairs of leaking seals. Within a span of 30 days, repairs of both axle seals and subsequent repair of both sides has been necessary. At this time, we have just had them repaired again and are waiting to see if it continues leaking. The tractor is used primarily for recreational trail mowing including silent sports trails, hunter/hiking trails, ADA trails, snowmobile trails. Additionally uses include installation of gate posts and general groundskeeping maintenance needs.</p>							
Forestry	Shingle Mill Road Rehab	200,000		10,000			210,000
<p><u>404.20.57144.699012</u> Shingle Mill Road is 8.2 miles of County Forest road leading into the Enterprise Campground and the main access road into the Enterprise County Forest block. The department currently receives \$351 per mile (\$13,600 annually) for county forest road aid to help with road maintenance. Current costs to maintain a mile of county forest road (gravel/grade) is approximately \$32,000 including purchase of gravel. Additionally there are approximately 21 culverts throughout Shingle Mill, most needing replacement within the next year or two as they are 30+ years old and failing. This road is primarily used by loggers for timber sale operations and recreational users to access the many acres of public land available for hunting, motorized sports (ATV and snowmobiling), Enterprise campground, hiking, etc.</p>							

HIGHWAY	PROJECT	GEN FD TRANS	GEN FD LOAN	DEPT FDS	GRANT	TRADE IN	TOTAL
Highway <u>710.185100</u>	Brush Head The Highway Department is seeking to purchase a brushing/forestry head attachment for our currnet excavator. This purchase will help keep the right-of-ways clear of brush and trees, especially in swampy, wet, and hilly areas that a skidsteer can't reach. The department believes this attachment can be purchased for \$50,000.			50,000			50,000
Highway <u>710.185100</u>	Commish Truck The Highway Department is seeking to purchase a pickup truck for the commissioner. The current truck has depreciated out and is starting to need more repairs than normal maintenance. The department believes a truck can be purchased for \$55,000.			55,000			55,000
Highway <u>710.185100</u>	Ice Breaker The Highway Department is seeking to purchase an Ice Breaker attachment for use during winter maintenance. This attachment would be set up to go on a patrol truck to assist in removing hard packed snow and ice from the pavement. The department believes this attachment can be purchased for \$50,000.			50,000			50,000
Highway <u>710.185100</u>	Semi Tractor The Highway Department is seeking to purchase a semi tractor to replace our current 2001 truck. The department is estimating a cost of \$75,000 for a used truck with funding to come from the department equipment fund.			75,000			75,000
Highway <u>710.185100</u>	Tractor The Highway Department is seeking to purchase a tractor to replace our current 2002 tractor. The department is estimating a cost of \$60,000 for a new tractor with funding to come from the department equipment fund.			60,000			60,000
Highway <u>710.22.53281.699102</u>	Electrical The Highway Department is proposing to upgrade the electrical system at the Rhinelander facility. The current system is original to the building, installed in 1955, and doe not meet current code. The upgrade would be spread out over two years. In 2026, it is proposed to upgrade the main panel and distribution for an estimated cost of \$350,000. In 2027, it is proposed to upgrade all the sub-panels for an estimated cost of \$625,000. The department is requesting a general fund transfer to complete the electrical upgrades.	350,000					350,000
Highway <u>210.22.53XXX.699103/702</u>	Hwy Construction - Fed/State This request is for \$1,400,000 from the General Fund to supplement Highway Department levy dollars and state grants for the purpose of highway construction in years 2026-2028.	1,400,000		555,796	122,000		2,077,796
Highway <u>710.185100</u>	Patrol Truck The Highway Department is seeking to purchase a patrol truck each year in 2026, 2027, and 2028 to keep on a replacement schedule. The department believes a truck and attachments can be purchased for \$390,000. The department is seeking to use general fund transfers in 2026, 2027, and 2028. It is currently taking anywhere from 2-4 years to receive a complete truck. It is important for the department to continue the replacement of the aging fleet.	-	390,000				390,000

INFO TECH SYS	PROJECT	GEN FD TRANS	GEN FD LOAN	DEPT FDS	GRANT	TRADE IN	TOTAL
Info Tech Sys 404.12.57141.699275	MS365 Migration MS Exchange email is past the point Microsoft will continue to support us. We have taken on new users from the Human Services Department and in trying to combine and integrate the two separate systems we have found that continuing to try to remain on Exchange will end up costing the county more money than migrating to the new industry standard of MSOffice 365. The HSD is on MSOffice 365 already. We need to migrate the rest of the county over. Going to the new system will also get us more benefits and resources that are currently being offered by the Exchange systems. Licensing will allow us to leverage Teams meetings, Chats, Shared workspace via Sharepoint, better shared calendars and resource scheduling. Access from anywhere via an internet connection. We require some cyber security updates to both hardware and software to ensure a positive/safe transition to the new format. Continuing in our current configuration is not an option. Our current vendor has been purchased by another company and are phasing out the hosted exchange. Purchasing on-site Office licenses will be more expensive than the subscriptions over a 5 year period. Our current version of Office will no longer be supported.	364,000					364,000
Info Tech Sys 404.12.57141.699276	HSD Migration In 2024 the decision was made to take over the Human Service Center and migrate it into the county system. We were tasked with supporting the current user base, replacing the 3rd party support, replacing the EOL phone system, Wireless, network, and software. Plans for dark dedicated fiber and resouce sharing were also required. As we started we found many inconsistancies and problems of the current system. We are in need of updated networking hardware, phones, wireless, fiber connectivity and software maintenance programs. This CIP will allow us to replace the outdated network switches, firewalls, fiber connectivity, licenses and resource sharing between the Timber Drive location to other county networked resources needed to make the transition to our county network.	244,000					244,000
Info Tech Sys 404.12.57141.699277	New World The sheriff's department runs on a critical software platform "New World". New World currently is reaching end of life for the version we are currently running. GIS and New World work hand in hand to supply the updated accurate mapping needed to give emergency services, patrols and first responders to where they need to be. We will need to purchase new hardware, storage and software to continue to use this vital software platform. New World touches nearly all aspects and all departments at the Sheriff's office. 911 dispatch, booking, reporting, GIS, CAD, emergency management to other local authorities, Fire, EMT etc. We also host other surrounding Police and Sheriff departments on our installation. GIS Hardware, Software, Storage, OS and SQL licenses.	425,000					425,000

SOLID WASTE	PROJECT	GEN FD TRANS	GEN FD LOAN	DEPT FDS	GRANT	TRADE IN	TOTAL
Solid Waste	Leachate PHAS			48,000			48,000
<p><u>601.184100</u> Oneida County is required to provide Long-term Care for the Closed Sanitary Landfill. This includes the disposal of the leachate that is produced by the closed landfill. Leachate has been hauled to the Rhinelander Waste Water Treatment Plant. The Solid Waste Department has been notified by the City of Rhinelander that as of October 1, 2025 they will no longer accept leachate. The Department believes it would be in the best interest of Oneida County to install an onsite PFAS treatments unit in order to pre-treat the leachate. After the installation of the PHAS treatment unit, if required PHAS limits are met, Oneida County could again haul the leachate to the Rhinelander Facility.</p>							
Solid Waste	Sweepster Broom			25,900			25,900
<p><u>601.185100</u> The Solid Waste Department seeks to purchase a 10' Sweepster Broom attachment for the 544K Wheel Loader. The purpose of the Sweepster Broom is to aid in keeping facility grounds and road ways clear of debris.</p>							
Solid Waste	Weight Scale			183,000			183,000
<p><u>601.184100</u> The Solid Waste Department is seeking to replace the weigh scale at the facility. The weigh scale is critical to the operation of the department as most fees are based on weight. The weigh scale works with the software program to determine amounts owed. The current scale is over 20 years old and has major deterioration including pitting on the platform and load cell variations due to heavy use. There has been a significant increase of the number of vehicles using the facility including many large, heavy trucks on a daily basis.</p>							

BLDG & GROUNDS							388,170
FORESTRY							355,000
HIGHWAY							3,107,796
INFO TECH SYS							1,033,000
SOLID WASTE							256,900
		GEN FD TRANS	GEN FD LOAN	DEPT FDS	GRANT	TRADE IN	
2026 PROJECT		3,435,970	390,000	1,147,896	122,000	45,000	5,140,866
TOTAL							

PRIOR YEAR PROJECT(S)	PROJECT	ORIGINAL FUNDING AMOUNT	ROLL OVER AMOUNT	TOTAL
Bldg & Grounds 404.18.57143.699227	LEC Cooling System The County Facilities Committee deferred this project (funded via General Fund Transfer) in 2025 to allow additional research to ensure the proper system and setup would meet the needs of the LEC. The project will be submitted for consideration during the 2026 CIP process with a revised budget of \$240,000, which includes prior year funding of \$115,030 and an additional \$124,970 being requested.	115,030	115,030	115,030
Forestry 404.20.57144.699009	Forestry Dump Truck This project was funded via Trade-In and General Fund Transfer in 2024 to purchase a new truck with dump box and accessories for the Forestry Department.	88,600	88,600	88,600
Info Tech Sys 404.12.57141.699270	Network Infrastructure This project was funded via General Fund Transfer in 2025 to install fiber between county facilities.	500,000	145,000	145,000
Info Tech Sys 404.12.57141.699278	Jail Access Controls This project was funded via General Fund Transfer to replace/improve Jail Door electronics and software.	569,000	569,000	569,000
	ROLL-OVER PROJECT TOTAL			772,630
	GRAND TOTAL			5,913,496

**DISTRIBUTION OF COUNTY TAX LEVY PER DEPARTMENT / AGENCY
IN DESCENDING DOLLAR AMOUNT ORDER**

Department	2025 Levy	% of Levy	2024 Levy	Change in Levy
Sheriff's Dept & EMS	\$14,383,145	75.8%	13,627,962	755,183
Info Tech Services	\$2,108,819	11.1%	2,247,617	(138,798)
Buildings and Grounds	\$2,011,064	10.6%	1,962,123	48,941
Social Services	\$1,901,297	10.0%	1,893,240	8,057
Highway Department	\$1,816,355	9.6%	1,631,896	184,459
Human Services	\$984,207	5.2%	1,017,124	(32,917)
Land Information	\$734,336	3.9%	686,505	47,831
Corporation Counsel	\$720,629	3.8%	689,361	31,268
Public Health	\$641,414	3.4%	636,000	5,414
Labor Relations	\$499,829	2.6%	517,839	(18,010)
Libraries	\$484,085	2.6%	467,954	16,131
Finance Dept & Audit	\$381,550	2.0%	412,230	(30,680)
County Clerk	\$353,630	1.9%	344,401	9,229
Circuit Court Branch I	\$350,564	1.8%	365,689	(15,125)
District Attorney	\$329,853	1.7%	315,777	14,076
Planning and Zoning	\$323,248	1.7%	292,849	30,399
Clerk of Courts	\$318,690	1.7%	317,944	746
County Treasurer	\$280,395	1.5%	273,524	6,871
Veteran's Service Office	\$200,140	1.1%	195,495	4,645
Airport	\$197,081	1.0%	197,081	-
County Board	\$175,747	0.9%	158,965	16,782
Economic Development	\$146,500	0.8%	146,500	-
ADRC	\$142,642	0.8%	141,413	1,229
Circuit Court Branch II	\$140,006	0.7%	121,713	18,293
UW-Extension	\$134,293	0.7%	139,381	(5,088)
Property and Liability Insurance	\$100,000	0.5%	100,000	-
Land Conservation	\$82,584	0.4%	96,081	(13,497)
Tourism	\$70,000	0.4%	100,000	(30,000)
Animal Shelter	\$35,400	0.2%	25,400	10,000
Regional Ref. Library Grant	\$7,900	0.0%	7,900	-
Solid Waste	\$0	0.0%	-	-
Debt Service	\$0	0.0%	-	-
Medical Examiner	(\$38,773)	-0.2%	27,789	(66,562)
Register of Deeds	(\$127,620)	-0.7%	(419,029)	291,409
Forestry	(\$234,308)	-1.2%	(266,855)	32,547
Other General Fund Revenues	(\$10,681,734)	-56.3%	(10,180,047)	(501,687)
Tax Levy	\$18,972,968	100%	18,291,822	681,146