2027 Capital Improvement Budget

BLDG & GROUNDS	PROJECT	GEN FD TRANS	GEN FD LOAN	DEPT FDS	GRANT	TRADE IN	TOTAL
Bldg & Grounds	Fire Panel Upgrades	250,000					250,000
404.18.57143.699268 This project encompasses the replacement of outdated fire alarm systems at the Timber Drive Facility, Work will include programming, testing, installation of new field wiring and conduit where necessary,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.							
Bldg & Grounds	Kubota	20,000		10,000			30,000
Equipment for winter and summer maintenance							
Bldg & Grounds	Courthouse Plaster Repair	50,000					50,000
404.18.57143.699299 This project aims to stabilize and restore the decorative plaster in the rotunda, preserving both the strucural and aesthetic integrity of the space. A professional restoration contracotr with experience in historic plaster work will be engaged to perform the repairs.							
Bldg & Grounds	Timber Dr Parking Lot Reconstruct	115,000					115,000
404.18.57143.699110 The proposed project is to reconstruct the deteriorated Timber Dr HS Center parking log. Patching and routine repairs are no longer effective solutions and a full reconstruct is necessary to restore a safe and funcutional surface.							
Bldg & Grounds	LEC Cooling Tower	85,000					85,000
404.18.57143.699277 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 The work includes removal of outdated components and installation of a new system designed to meet current operational needs.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 2027 funding is added to funding already allocated in 2025 & 2026 (see below) for a total project budget of $240,000.							
Totals		**520,000**	**-**	**10,000**	**-**	**-**	**530,000**

FORESTRY	PROJECT	GEN FD TRANS	GEN FD LOAN	DEPT FDS	GRANT	TRADE IN	TOTAL
Forestry	Rozell Rd Rehabilitation	125,000					125,000
404.20.57144.699015 Rozell Rd is 5.5 miles of County Forest road loaced in the Little Rice County Forest block. The department currently receives $351 per miles ($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 approx $32,000 including the gravel purchase. Additionally, there are approximately 15 culverts throughout Rozell Rd, most needing replacement within the next year or two as they are 30+ years old and failing.							
Forestry	Boom Mower Attachment	85,000					85,000
404.20.57144.699014 Requesting to purchase a boom attachment for the current forestry JD605 with side mower, to assist with brushing of approximately 50 miles of County Forest roads and recreational trail brushing including silent sports trails, ADA trails and hunter/hiking trails. Also used for recreational areas including Almon Park, Perch Lake Park and the Enterprose Campground.							
Forestry	Work Truck - 4x4 extended cab	45,000				10,000	55,000
404.20.57144.699013 Requesting to replace a 2017 Chevrolet Silverado 1500 4x4 extended cab truck with approximately 82,000 miles on an estimated 10,000 miles added annually. The truck is primarily used for timber sale management and forest road/recreational maintenance activities.							
Totals		**255,000**	**-**	**-**	**-**	**10,000**	**265,000**

Highway	PROJECT	GEN FD TRANS	GEN FD LOAN	DEPT FDS	GRANT	TRADE IN	TOTAL
Highway	1 Ton Pickup Truck			75,000			75,000
710.185100 The Highway Department is seeking to purchase a 1 ton pick up truck for the crew. The department believes this truck can be purchased for $100,000 with funding to come from department funds. This 1 ton pick up is replacing a 1999 one ton pick up. This existing truck repair needs far exceed its value.							
Highway	Baby Dump Truck			110,000			110,000
710.185100 The Highway Department is seeking to purchase a baby dump truck in 2027. The department had to scrap a baby dump truck in 2024 leaving only 1999 truck in the fleet that needs to be replaced. The department believes this truck can be purchased for $110,000 with funding to come from the department equipment fund.							
Highway	Building Repairs	390,000					390,000
The Highway Department is seeking to repair the Highway Shop and Office Buildings with a $390,000 General Funds transfer.							
Highway	Fire Suppression	325,000					325,000
710.22.53281.699103 The Highway facility currently does not have any fire suppression system in place. The department is requesting a General Fund Transfer for $325,000 to design and install a fire suppression system at the facility.							
Highway	Shop Drainage Upgrade	675,000					675,000
710.22.53281.699105 The Highway Department is proposing to upgrade the shop drain system at the Rhinelander facility. The current system is original to the building and is in poor condition. The upgrade would include replacing all the drains, piping, and adding oil seperators. The department is requesting a general fund transfer in 2027 for $675,000 to complete this project.							
Highway	Roof Re-Seal and Chimney Removal	50,000					50,000
710.22.53281.699104 The Highway Department is proposing a General Fund transfer of $50,000 in 2027 to seal the main shop roof and for removal of the chimney. The chimney has not been in service in decades and is only posing a hazard. The main roof was sealed in 2021 and the department believes the life can be extended by sealing again in 2027.							
Highway	Tuckpointing	475,000					475,000
Tuckpointing and concrete repair to the Rhinelander main facility is part of an overall building improvement plan. The department is requesting $475,000 from the General Fund to complete these projects.							
Highway	Overhead & Exterior Door Replacement	105,000					105,000
The Highway Department is proposing a General Fund transfer of $105,000 in 2027 to replace several exterior doors and overhead doors. The doors are the end of their useful life and need to be replaced.							
Highway	Window Replacements	385,000					385,000
The Highway Department is requesting $385,000 from the General Fund in 2027 to update the windows in the main shop and truck parking areas. The windows are over 30 years old and at the end of their life. Upgrading							
Highway	Parking Lot Pavement	-					-
The Highway Department is requesting $625,000 to repave the Highway Department parking lot.							
Totals		**2,405,000**	**-**	**185,000**	**-**	**-**	**2,590,000**

INFO TECH SYS	PROJECT	GEN FD TRANS	GEN FD LOAN	DEPT FDS	GRANT	TRADE IN	TOTAL

Info Tech Sys	County wide Network Infrastructure upgrade	**280,000**					280,000
404.12.57141.699273 Relpalce hardware in each location as it reaches end of life. This project will be on-going for as long as 6 years as we hope to approach it in steps. Please note these are estimates based on 2025 costs at a 4 year timeline. Acutal costs may change due to hardware/maintenance increases and the number of switches scheduled to be replaced. Note these costs are based on 2026 quotes. Hardard costs may increase.							
Totals		**280,000**	**-**	**-**	**-**	**-**	**280,000**

SHERIFF	**PROJECT**	**GEN FD TRANS**	**GEN FD LOAN**	**DEPT FDS**	**GRANT**	**TRADE IN**	**TOTAL**
SHERIFF	PSAP Phone/Recorder/911 Call Handling			214,628			214,628
The Sheriff's Office has applied for a Public Safety Answering Point Grant. The grant will be used to update the phones, recorder, and 911 call handling system at the Sheriff's Office. The total cost of the project is $1,951,158.75. The County is required to provide 10% of the funds for the project. The Sheriff's Office is requesting $214,628.07 (1-% Contingency) from Opioid Settlement Funds to be used to cover the County's 10% of this project.							
Totals		**-**	**-**	**214,628**	**-**	**-**	**214,628**

SOLID WASTE	**PROJECT**	**GEN FD TRANS**	**GEN FD LOAN**	**DEPT FDS**	**GRANT**	**TRADE IN**	**TOTAL**
Solid Wate	544K Wheel Loader			250,000			250,000
601.185100 The Solid Waste Department is proposing to trade in a 2014 John Deere 544: Wheel Loader and purchase a new 544K. This loader is used to manage all recycling. It loads all outgoing recycling treailers and alos serves as a backup to the 644P that is used in the Transfer Stationl Currently, 16 trash trailers and 3 recycling trailers are loaded each week, roughly 550 tons of material. Two loaders are a must for the facility. This project was originally planned for 2025 but had gotten pushed back for other department needs. In order to keep equipment updated and to trade in the machine while it would still have value, the replacement request is being made for 2027. The machine will be 13 years old with over 10,000 hours.							
Solid Wate	Pickup Truck w/Plow			55,000			55,000
601.185100 The Solid Waste Department proposes to trade in 2011 Ford 350 with a plow and purchase quarter ton pickup with plow. The pickup truck is used to run errands and/or get equipment parts, and also very importantly, to help plow snow at the Solid Waste Facility. The pickup can get to areas that the loaders with plows cannot. The past few years the pickup has been down for repairs often and very unreliable.							
Solid Wate	Used Hook Truck			75,000			75,000
601.185100 Oneida County Solid Waste has roll-off rental agreements with the Town of Tomahawk, and the the Town of Birch. In addition to that there are boxes at the YMCA for the Cans for Kids program, the Rhinelander Food Panty for cardboard, and the Highway Department for cardboard. Roll-off boxes are also rented out to customers for private use. The current hook truck is a 2011 International. The engine has been replaced three times and is nearing two thirds of the life expected on the third replacement. A new hook truck was included in the 2025 capital improvement projects. A request for bids was put out and bids were recieved ranging from $145,000 to $185,000. After reviewing the actual milesput on the truck per year, the Solid Waste Director recommended to the Public Works Committee to not purchase a brand new truck and instead wait and purchase a more affordable used truck in the future.							
Totals		**-**	**-**	**380,000**	**-**	**-**	**380,000**

Medical Examiner	**PROJECT**	**GEN FD TRANS**	**GEN FD LOAN**	**DEPT FDS**	**GRANT**	**TRADE IN**	**TOTAL**
Medical Examiner	Morgue Cooler & Equipment Request			100,000			100,000
The Medical Examiner's Office requests funding for a morgue cooler with working accessories, bariatric transport cots with working accessories, and a lab grade toxicology refrigerator. We currently lack a toxicology lab refridgerator for holding samples. Best practice standards for accurate testing, safety, and security require a lockable refrigerator with accurate holding temperatures. Our transport cots are narrow and well used and eventually will come to the end of their service life and need replacement. They are often inadequate for worker safety and dignified transport of larger decedents in overdose cases. We currently borrow morgue space from surrounding hospitals. A county morgue cooler will enable optimal documentation and security pertaining to of chain of custody, reduce time and travel cost, and provide a secure and private space for necessary toxicology draws and exams. Supplying this equipment will enable the Medical Examiner's Office to use best practice to safely and efficiently manage rising opioid -related case loads, ensure accurate toxicology testing, maintain dignity for decedents and families, and strengthen overdose surveilance data and chain of custody requirements in support of Oneida County's opioid abatement goals.							

Human Services	**PROJECT**	**GEN FD TRANS**	**GEN FD LOAN**	**DEPT FDS**	**GRANT**	**TRADE IN**	**TOTAL**
Human Services	TAD Grant Match	Requesting OPIOID Funds for match		60,000	60,000		120,000
201.48.54708.699009 Purpose:Oneida County Human Services applied for the Treatment and Diversio Grant. The Department was notified on August 13th that we have been approved to apply for $240,000 in grant funding. ($180,000 in state funds and local match of $60,000). during the final application. Forms and guidelines will be posted late September, with submissions due approximately 30 days later. Oneida County currently has a diversion program that supports low to moderate risk individuals with substance use disorder involved in the criminal justice system. In 2025 we re-established our Operating While Intoxicated (OWI) Court to provide an avenue for treatment for those with charges related to OWI third offense. We have a committed group of professionals that have been working to establish a treatment court since 2019, and our Criminal Justice Coordinating Committee (CJCC) believes that a Hybrid Treatment Court that can serve a broader range of OWI offenses and those with substance use disorder is an effective way for Oneida County to provide this needed resource. Oneida County has a well-documented need for a hybrid treatment court because substance use is driving both serious public health harm and substantial court involvement. Wisconsin Department of Health Services (DHS) data show that alcohol-related harm in Oneida County remains among the highest in the state, with 33 alcohol-related deaths in 2023 (86.4 per 100,000 residents, 5th highest statewide) and 30 in 2024 (79.0 per 100,000, 6th highest statewide). Alcohol-related inpatient stays are also elevated, with 304 stays, or 796.3 per 100,000 residents, ranking 7th in Wisconsin in 2024. The county also experienced 23 opioid-related deaths between 2020 and 2024, and the Northern Region, which includes Oneida County, reported stimulant-related overdose hospitalizations at 10.4 per 100,000 residents between 2015 and 2025, compared with a statewide rate of 3.2 per 100,000. Together, these data show sustained alcohol and drug-related harm that warrants a court response centered on treatment, accountability, and recovery. The court and criminal justice data reinforce this need. In 2024, the Oneida County District Attorney's Office received 2,705 felony and misdemeanor referrals from law enforcement, including 977 referrals—about 36%—that were specifically alcohol and/or drug-related. Wisconsin State Court records also show 4,261 alcohol or drug-related charges in Oneida County from 2023 through 2025, including 1,546 in 2023, 1,371 in 2024, and 1,344 in 2025. The most common charges for the three years combined were OWI offenses (1,267), operating with a prohibited alcohol concentration (720), possession of THC (523), possession of drug paraphernalia (508), and possession of methamphetamine (445). Court data also show that individuals ages 31–40 accounted for the largest share of these charges (1,364, or 32.01%). Taken together, this data shows that substance use is a major driver of local justice-system involvement and support the need for a coordinated, evidence-based hybrid treatment court for high-risk, high-need individuals whose criminal behavior is linked to addiction. Establishing this program would improve public safety, reduce repeat impaired-driving and drug-related offenses, expand access to treatment and recovery supports, and over time lower recidivism and reduce the human toll or psychosocial impact and financial costs of substance-related offenses in Oneida County. Allowable remediation use (per exhibit E):							
Totals		**-**	**-**	**160,000**	**60,000**	**-**	**220,000**

BLDG & GROUNDS	**530,000**
FORESTRY	**265,000**
HIGHWAY	**2,590,000**
INFO TECH SYS	**280,000**
SHERIFF	**214,628**
SOLID WASTE	**380,000**
MEDICAL EXAMINER	**100,000**
HUMAN SERVICES	**120,000**

	GEN FD TRANS	**GEN FD LOAN**	**DEPT FDS**	**GRANT**	**TRADE IN**	
2027 PROJECT TOTAL	**3,460,000**	**-**	**949,628**	**60,000**	**10,000**	**4,479,628**

2027 Outlay Budget ($49,999 and less)

BLDG & GROUNDS	PROJECT	GEN FD TRANS	GEN FD LOAN	DEPT FDS	GRANT	TRADE IN	TOTAL
Bldg & Grounds	ROD Office Security Upgrades	25,000					25,000
404.18.57143.699300 This project involves constructing a security wall with steel framing above the existing service counter, including on service window for public transactions. A new wall with a door and frame will be built at the end of the counter to control access into the office. The scope includes supplying and installing drywall on the new wall, taping, finishing, priming, and painting the wall supplying and installing the new door and fram, and supplying and installing a wood wall cap to complete the finish.							
Totals		**25,000**	**-**	**-**	**-**	**-**	**25,000**

Highway	PROJECT	GEN FD TRANS	GEN FD LOAN	DEPT FDS	GRANT	TRADE IN	TOTAL
Highway	Grapple attachment for a loader			45,000			45,000
710.185100 This need is for the handling in a safe manner the brush in our gravel pits. Will also provide a safe and effictiant manner to clear and clean up storm debris. This purchase would be from our Highway Department equipment funds.							
Highway	Compactor attachment for the excavator			35,000			35,000
710.185100 This equipment will bring efficiancies and also add ability to meet specification otherwise unable to perform. Providing a safer environment for crew members.							
Highway	Facility Metal Painting			35,000			35,000
710.22.53281.699106 The Highway Department is proposing to clean, treat and paint metal beams in the current washbay area in 2027 utilizing funds from the Highway Deparment fund balance.							
Highway	Condensor/Furnace Upgrade			35,000			35,000
710.22.53281.699107 The Highway Department is proposing to replace several furnaces and air conditioning units in 2027 utilizing $35,000 from the Highway Department fund balance.							
Highway	Snow Pusher			25,000			25,000
710.185100 This equipment will bring efficiancies for Building maintenance and also with the addition of three more Round Abouts in the next two years.							
Highway	Flagger Trucks			49,999			49,999
The Highway Department is seeking to purchase one flagger truck in 2027 and one in 2028 to replace two 2018 trucks. The department believes the trucks can be purchased for $49,999 using department funds.							
Totals		**-**	**-**	**224,999**	**-**	**-**	**224,999**

SOLID WASTE	PROJECT	GEN FD TRANS	GEN FD LOAN	DEPT FDS	GRANT	TRADE IN	TOTAL
Solid Wate	3 HP Blower & Solar Spark Flare			40,000			40,000
601.184100 Oneida County is required to provide Long-Term Care for the closed Sanitary Landfil, which includes burning or blowing the methane being produced. The current system, including the sensors and flares, has required more and more maintenance over the last then years. Because gas production in the landfill has decreased over the years, the current 7.5 horsepower (Hp) blower is much larger than needed. This requires more monitoring and manual systems operation. Turning the system on/off especially in the winter is hard on the system components, especially the insulation and sensors inside the flare. Additionally, not having the system running 24/7 contributes to the methalane detections in soil and gas arund the site. Due to the age and operational challenges of the existing systems, a new 3 Hp Blower with a Solar Spart Flare is recommended.							
Totals		**-**	**-**	**40,000**	**-**	**-**	**40,000**

Human Services	Program Participation System (PPS) Redesign	40,000					40,000

201.48.54404.699009 The goal of the PPS redesign project is to develop a cost-effective data system that improves federal data reporting. DHS has given ocal agencies 2027 to align their data collection process, electronic health records system and submission process with the new requirements. DHS is funding the development and maintenance costs of the new system. Local agencies are responsible for costs to adapt to the new data requirements such as progamming data into their electronic health records system. Oneida County Human Services contracts with Netsmart for electronic health records. A preliminary quote was developed estimating the cost of the project at $40,000. The quote indicates that a number of factors remain unknown at this time including. * Final PPS reporting requirements released by the State of Wisconsin * Technical design decisions and implementation guidance * County specific configuation considerations *Potential impacts to existing workflows, interfaces, forms, extracts, and reporting processes. Once final requirements are available, Netsmart will conduct a comprehensive Level of Effort (LOE) review to validate scope, assumptions, and implementation approach. Attached is the infomation from the DHS website on the topic and the Netsmart quote. The information related to this project has been forwarded to Corporation Counsel to review to determine if the expense qualifies for Opioid dollars. More investigation will need to be done in the matter, however preliminarily it is not felt that this would qualify.

Totals	**40,000**	**-**	**-**	**-**	**-**	**40,000**
BLDG & GROUNDS						**25,000**
HIGHWAY						**224,999**
SOLID WASTE						**40,000**
HUMAN SERVICES						**40,000**

	GEN FD TRANS	GEN FD LOAN	DEPT FDS	GRANT	TRADE IN	
2027 PROJECT TOTAL	**65,000**	**-**	**264,999**	**-**	**-**	**329,999**

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

Department	2026 Levy	% of Levy	2025 Levy	Change in Levy
Sheriff's Dept & EMS	**14,535,613**	75.9%	14,383,145	152,468
Info Tech Services	**2,597,185**	13.6%	2,108,819	488,366
County Roads Fund	**2,323,372**	12.1%	1,816,355	507,017
Buildings and Grounds	**2,033,293**	10.6%	2,011,064	22,229
Social Services	**1,939,685**	10.1%	1,901,297	38,388
Human Services	**1,096,051**	5.7%	984,207	111,844
Land Information	**704,812**	3.7%	734,336	(29,524)
Corporation Counsel	**686,818**	3.6%	720,629	(33,811)
Public Health	**668,007**	3.5%	641,414	26,593
Finance Dept & Audit	**517,595**	2.7%	381,550	136,045
Libraries	**504,559**	2.6%	484,085	20,474
Labor Relations	**480,424**	2.5%	499,829	(19,405)
County Clerk	**398,274**	2.1%	353,630	44,644
Circuit Court Brach I	**359,123**	1.9%	350,564	8,559
Planning and zoning	**357,000**	1.9%	323,248	33,752
Distric Attourney	**348,155**	1.8%	329,853	18,302
Clerks of Courts	**316,697**	1.7%	318,690	(1,993)
County Treasurer	**293,310**	1.5%	280,395	12,915
Property and Liability Insurance	**235,330**	1.2%	100,000	135,330
Veteran's Service Office	**198,620**	1.0%	200,140	(1,520)
Airport	**197,081**	1.0%	197,081	0
County Board	**176,966**	0.9%	175,747	1,219
Economic Development	**146,500**	0.8%	146,500	0
UW-Extension	**125,698**	0.7%	134,293	(8,595)
Circuit Court Branch II	**110,032**	0.6%	140,006	(29,974)
Land Conservation	**79,490**	0.4%	82,584	(3,094)
ADRC	**55,044**	0.3%	142,642	(87,598)
Animal Shelter	**53,900**	0.3%	35,400	18,500
Regional Ref. Library Grant	**7,807**	0.0%	7,900	(93)
Tourism	**0**	0.0%	70,000	(70,000)
Solid Waste	**0**	0.0%	0	0
Debt Service	**0**	0.0%	0	0
Medical Examiner	**(35,000)**	-0.2%	(38,773)	3,773
Solid Waste	**(60,000)**	-0.3%	0	(60,000)
Register of Deeds	**(198,992)**	-1.0%	(127,620)	(71,372)
Forestry	**(210,951)**	-1.1%	(234,308)	23,357
Other General Fund Revenues	**(11,879,519)**	-62.0%	(10,681,734)	(1,197,785)
TOTAL	**19,161,979**	**100.0%**	**18,972,968**	**189,011**