EXECUTIVE COMMITTEE
OCTOBER 5, 2026
MINUTES

YEAR 2027 BUDGET HEARINGS

The Executive Committee will meet to consider budget requests and review the overall year 2027 Oneida County Budget.

Committee members present: Chairman Billy Fried; Debbie Condado; Michael Tautges; Russ Fisher; Dan Hess, Ted Cushing, Scott Holewinski.

Call to order: Chairman Fried called the meeting to order at 8:30 a.m. in the County Board Room of the Oneida County Courthouse. The meeting has been properly posted and mailed in accordance with the Wisconsin Open Meeting Law, and the facility is handicap accessible.

Approve Agenda:
Motion/Second: Tautges/Cushing to approve today's Agenda with the order of items at the Chair's discretion. All "Aye"; Motion passes.

Approve Minutes of September 2, 2026 and September 9, 2026:
Motion/Second: Hess/Fisher to approve the Minutes of the September 2, 2026 and September 9, 2026 Meeting. All "Aye"; Motion passes

Public Comment: Charil Reis of Rhinelander spoke in favor of the Library. Shirley Newman of Sugar Camp spoke regarding the Library. Catherine Parker of Lake Tomahawk spoke regarding the Library. Cathy Mitchell of Lake Tomahawk spoke in favor of the Library. Lany Dart of Sugar Camp spoke as a homeschooled student in support of the library. Kim Widmer, current president of the Minocqua Library's Board of Trustees, spoke in favor of the library. Erica Brewster of Three Lakes and former Three Lakes Library Director explained how the data is compiled and saved. Bill Raith of Newbold spoke in favor of the Library. Laura Tooke Effinger, current board member on the Rhinelander District Library, spoke regarding the services that the library provides. Jennifer Darton spoke regarding the library. Mary Schoeneck of Sugar Camp spoke regarding the data for the library. Mike Troyke of Minocqua spoke in favor of the library. Brian Fink of Minocqua spoke in favor of the library. Kyle Mcmahon of Sugar Camp spoke regarding library usage. Patty Wallisford of Three Lakes spoke regarding libraries. John Bigley of Sugar Camp was concerned that there may be cuts to the library.

2027 Budget Hearings: Heather Marheine spoke regarding the budget, stating that there is a current shortfall of $3,920,575. Fried gave an overview of the budget hearing and how the next few days will proceed. Fried reported that this committee will come to an agreement and present a balanced budget to the County Board, noting that the proposed budget needs to be published prior to the November County Board meeting. Fried explained that there may need to be additional days of meetings to accomplish this.

2027 Budget Executive Overview:
Board of Health –
Public Health – Linda Conlon, Director of the Health Department, gave an overview of the funding sources for the Health Department. Conlon reported that the budget for the Health Department is: 19% tax levy, 39% grant revenue, 35% program generated revenue, 7% fund balance appropriations. Conlon explained that they are asking for funding for the 6.5 positions that are tax levy funded.

Conlon stated that they have reduced the tax levy request from last year, noting that it is $690,000 for this year. Conlon reported that there should be an adjustment of a decrease in the budgeted Health Insurance in the amount of $1,714. Fried questioned if revenues could be increased. Discussion regarding potential changes in revenues. Administrative Coordinator Tracy Hartman reported that it was determined to increase the revenue on the COVID Immunization line by $15,000, decrease Health Insurance by $1,714 and increase Public Charges Influenza by $5279.

Motion/Second: Fried/Hess to approve the adjusted 2027 Public Health budget and forward it to the final day of budget hearings. All "Aye"; Motion passes.

Human Services –
Human Services Department (Social Services, ADRC and Human Services) – Human Services Director Beth Hoerchler presented her budget noting that there is a reduction of the Health Insurance from 6% to 4.7%. Discussion regarding past out of home care expenses. Cushing reported that at the Wisconsin Counties Association, they learned that they can take a loan out to cover out-of-home placement costs. Holewinski stated that in doing that we would need to raise taxes. Cushing noted that this is just an option. Discussion regarding borrowing for the out-of-home care budget increase of $927,704. Discussion regarding options for funding the total budgeted out-of-home care cost of $1.4 Million. Fried expressed concern about the Medicaid billing and expectation that it would be more. Financial Services Supervisor Heidi Chavez reported that the total Health Insurance decrease calculation is $16,704. Chavez explained where the tax levy requests fall within their budget. Discussion regarding rent and indirect cost. Chavez noted that some of the indirect costs were able to be billed to programs and grants. Fried stated that he wants to look at increasing some of the revenues. Chavez explained that they already increased insurance revenues and presented different problem solving ideas that they are implementing. Discussion regarding different options to reduce the tax levy request. Chavez presented some options: reduce Tri-County Domestic Abuse Shelter funding by $15,000 and reduce the Lakeland Senior Center donation to $5,000. Fried questioned Comprehensive Community Services billing. Chavez explained that Medicaid is billed for services and this is paid at a small percentage of the costs. Chavez explained the process; all of the costs are entered, the State reviews the information and revenue is received in the following year. Fried questioned the 20% match for the Coordinated Service team. Hoerchler explained that this is a contracted service for high-risk/high-need youth. Hoerchler noted that the team comes together to develop a coordinated plan for each case, noting that there is value to it. Chavez reported that the grant is $60,000 and the matching is $12,000, noting that some of these costs would still exist if the funding was cut. Fried questioned the Targeted Safety Support Fund for a $4,000 grant match using levy funding. Hoerchler reported that is utilized in initial assessment cases and child welfare cases to fund things for the families in urgent need to prevent out of home placements. Chavez explained that the expenditures need to be directly correlated with maintaining the safety of that child. Discussion regarding vacancies and potential position cuts or modifications. Hartman questioned the Health Therapist billing for services, noting that in April the County Board approved two new Mental Health Therapist positions, there is currently one on staff. Hartman expressed concern that they were told at that time that the cost would be covered by Health Insurance payments. Hartman stated that as of a couple of weeks ago those positions were still not fully funded with Health Insurance payments and questioned that if they are not funded would this need to be funded by tax levy. Chavez explained that those positions would have to meet 48% billing and at that point they are fully funded. Chavez confirmed that they are below that percentage and there is a portion of that position that would need to be billed to tax levy. Discussion regarding the billing for the positions. Hoerchler reported that currently they are billing at 38%. Discussion regarding the barriers to getting to the 48% funding. Fried questioned the Continuing Appropriation accounts. Chavez presented the Continuing Appropriation funds. Discussion regarding any available funds in the Continuing Appropriation accounts. It was determined to decrease in $927,704 from the Various Accounts line for out-of-home care and decrease Health Insurance by $16,704.

Motion/Second: Fried/Cushing to forward the adjusted 2027 Human Services budget to the final day of budget hearing. All "Aye"; Motion passes.

Veteran's Services – Veterans Service Officer Matt Young presented his budget. Young stated that there was a PTO payout for 2026 that will not be in the budget for next year. Young reported that there was a wage decrease due to overlap training for 2026 and Health insurance is not used by the current employees. Holewinski questioned the position they had added and if that is still needed. Young reported that there is an increase of 150% in 2026 for calls, appointments, walk-ins and emails compared to last year. Young noted that he has looked into grant funding and will continue to look.

Motion/Second: Fried/Condado to forward the 2027 Veterans budget as presented to the final day of budget hearings. All "Aye"; Motion passes.

Break called at 11:15 a.m.
Return from break 11:29 a.m.

Executive Committee:
Outside Agencies

- Humane Society – Sue Otis, Treasurer of the Humane Society, reported that there are no changes to the budget from what was initially proposed.

Motion/Second: Fried/Hess to adopt the presented 2027 Humane Society budget and forward it to the final day of budget hearings. All "Aye"; Motion passes.

- Library Board – Fried noted that approximately fifteen people spoke at public comment in favor of the Library. Fried stated that the budget was presented at a prior meeting and there was information requested to be brought back to be discussed. Holewinski stated that the presented budget is only for 14 of the towns and it looks that the other towns have requested to go to arbitration. Holewinski questioned the difference in cost per circulation per capita differing so much for each town. Holewinski noted that he is not against the library but they are asking for 124% of the cost of circulation, noting that we are required to only pay 70% of the cost of circulation. Discussion regarding cost per circulation varying so much by town. Brewster explained how the costs are determined to calculate the cost of circulation, noting that the formula is set by the state. Discussion regarding the funding for the library and the historic reason that Oneida County pays above the 100% cost. Administrative Coordinator Tracy Hartman questioned other available funds or Continuing Appropriation accounts set aside that would help with balancing the budget. Three Lakes and Minocqua have no other separate fund. Rhinelander Library Director Virginia Roberts reported that they are required to keep a separate account to pay for things like IT, building repairs and retirements. Discussion regarding arbitration, noting that this is specific to Rhinelander District Library.

Motion/Second: Fried/Hess to forward the 2027 Library Board budget as presented to the final day of budget hearings.
Vote on Motion: 6 Aye; 1 Nay Holewinski
Motion: Passes

- Tourism Council – Director of the Three Lakes Visitors Bureau, Jacqui Sharpe stated that their request has not changed. Fried explained that he feels this is a duplication of services.

Motion/Second: Fried/Holewinski to eliminate Oneida County Tourism from the Oneida County budget.

Discussion: Sharpe expressed the benefit of tourism. Sharpe noted that Tourism Funding should actually be funded out of the Sales Tax it generates. Sharpe explained that 15 municipalities in the County are not being represented by a destination Marketing Organization or a Chamber/Visitors Bureau. Fried stated that this is not about the service provided or saying "no" to tourism. Fried explained the challenges of balancing the budget.

Vote on Motion: 7 Aye
Motion: Passes

- Economic Development Corporation – Executive Director of the Oneida County Economic Development Corporation Tony Pharo stated that the Budget request has been the same amount for the last 3 years. Pharo stated that he applied for and did obtain a grant, this was able to allow for a zero increase budget. Pharo presented other potential revenues and savings in the future. Pharo gave some background of different projects that Economic Development is working on. Discussion regarding any potential ways to cut.

Motion/Second: Cushing/Tautges to adopt the 2027 Economic Development Corporation budget as presented and forward it to the final budget hearing day. All "Aye"; Motion passes.

- Airport – Hartman stated that Rhinelander Airport Director Matt Leitner was not able to come, noting that the only way to decrease the funding was if the City of Rhinelander was willing to also decrease the budget. Hartman explained that as of this summer, the City of Rhinelander was not interested in decreasing. Holewinski stated that we have budget problems too, and feels that they should lower the Airport request and see if the City would be in agreement. Discussion regarding revisiting the Airport on Wednesday and see if we can work with the City. Fried stated that we should look at this on Wednesday and vote at that time.

Break called at 12:40 p.m.
Return from break 1:04 p.m.
Cushing did not return from break.

County Treasurer – Treasurer Tara Ostermann stated that there are no changes to her budget besides personnel expenses. Fried questioned if there was anything that she could cut. Ostermann stated that her department mails out all bills and postage is approximately $17,500. Ostermann reported that there is a tax mailing from the Treasurer's Office that cost $4500, explaining that this is sent out as a reminder to tax payers that there is still a balance owed. Ostermann noted this is an optional mailing, however there is a very positive response to this reminder. Ostermann reported that Health Insurance will be reduced by $400.

Motion/Second: Hess/Tautges to forward the 2027 Treasurer's budget final day of the budget hearing. All "Aye"; Motion passes.

Information Technology Systems – Rhodes stated that they were told to make some cuts, explaining that they proposed to cut Contract Programming by $15,000, Hardware Maintenance cut by $25,000, Training and Conferences by $500, Computer Hardware by $52,000 for a total cut tally of $92,500. Discussion regarding Continuing Appropriation Accounts. Discussion regarding other potential areas for cost reduction. Rhodes noted that Software Maintenance could potentially be cut by $50,000 as this may be a reduced cost due to the implementation of Microsoft 365. The total cuts were approximately $142,500 not including Health Insurance.

Motion/Second: Fried/Condado to forward the adjusted 2027 IT budget to the final budget hearing day. All "Aye"; Motion passes.

Labor Relations and Employee Services (LRES) – Lueneburg presented her budget, stating that they are looking good for 2026. Lueneburg reviewed a highlight of the projects that they have worked on through the year. Lueneburg reported that they reduced the 2027 budget due to a change in staffing and the cost of Health Insurance with a total reduction of $11,143. Lueneburg stated that non-personnel costs have increased due to a one-time cost of an ID printer budgeted for approximately $3,625 for 2027. Lueneburg went over some minor changes to the budget from the 2026 request. Lueneburg reported that LRES is doing some testing and ID printing for other Counties and are able to charge a fee for that service. Fried requested that inter-government charges/testing revenue be increased from $400 to $1,000. Discussion regarding the different line items. It was determined to reduce the Health Insurance cost by $2,178 and increase Intergovernmental Revenues by $600.

Motion/Second: Fried/Fisher to forward the adjusted 2027 Labor Relations and Employee Services budget to the final budget hearing day. All "Aye"; Motion passes.

County Clerk/Insurance and Risk Management/County Board and Committees – Hartman stated that she can return the $829 Health Insurance difference due to the reduction in costs of Health Insurance premiums. Hartman presented the budget, discussion regarding line item totals. It was determined to reduce Health Insurance by $829.

Motion/Second: Fried/Tautges to forward the adjusted 2027 County Clerk/Insurance and Risk Management/County Board and Committees budget to the final budget hearing day. All "Aye"; Motion passes.

Finance Department – Marheine presented the Finance budget. Hartman clarified that sales tax, interest and other items will be discussed on Wednesday. Marheine explained that she has allocated the levy request per department. Discussion regarding adjusting the Health Insurance amount.

Motion/Second: Fried/Hess to forward the adjusted 2027 Finance budget to the final budget hearing day. All "Aye"; Motion passes.

Discussion: Hartman reported that a $2.7 Million deficit remain after all of the adjustments.

ADJOURNMENT:
Chairman Fried adjourned the meeting at 2:39 p.m.