AGENDA

Notice of Regular Meeting
Oneida County Board of Supervisors
Wednesday, November 12th, 2025 – 9:30 a.m.
County Board Meeting Room - 2nd Floor Oneida County Courthouse
Streaming: https://www.youtube.com/@oneidacountyboardwi/streams
Streaming is being offered as a convenience to view this meeting. Remote participation is not allowed
If streaming functionality drops, the meeting will continue in-person at the location listed above.

- **CALL TO ORDER**
  There will be a brief moment of silence for our troops, law enforcement officers and emergency responders followed by a prayer/invocation and the Pledge of Allegiance.

- **ROLL CALL**

- **ANNOUNCEMENTS BY CHAIR, CORRESPONDENCE AND COMMUNICATIONS**
  - Please use a microphone when speaking

- **ACCEPT THE MINUTES OF THE OCTOBER 21, 2025 MEETING**

- **REPORTS/PRESENTATIONS**
  - 2025 Annual Report of the Oneida County Treasurer
  - Broadband Report – Supervisor Sorgel

- **9:45 a.m. – PUBLIC HEARING ON 2026 ONEIDA COUNTY BUDGET**
  - Call to order
  - Presentation to the public of the proposed 2026 Oneida County Budget – County Board Chair and Finance Director
  - Open Public Hearing - Call for Public Comment (time limit of three minutes)
  - Close Public Hearing
  - Reconvene Regular County Board meeting for the purpose of taking action on the Resolutions/Ordinance Amendments and the 2026 Oneida County Budget

- **PUBLIC COMMENT ON MATTERS NOT RELATED TO THE BUDGET (time limit of three minutes)**
  - Sign attendance form at the podium

- **CONSIDERATION OF RESOLUTIONS & ORDINANCES**
  Resolution # 67 – 2025: Offered by the Supervisors of the Executive Committee to approve the 2026 Budget and 2025 Tax Levy Collected in 2026.

- **CONSENT AGENDA**

  Resolution # 68 – 2025: Offered by the Supervisors of the Executive Committee cancelling stale dated checks.

  Resolution # 69 – 2025: Offered by the Supervisors of the Executive Committee Designating Oneida County Public Depositories.

  Resolution # 70 – 2025: Offered by the Supervisors of the Executive Committee delegating the authority to invest county funds to the Oneida County Auditor/Finance Director.

  Resolution # 71 – 2025: Offered by the Supervisors of the Executive Committee to Approve Alteration of Supervisory District Boundary Resulting from an Annexation from the Town of Crescent to the City of Rhinelander.

  Resolution # 72 – 2025: Offered by the Supervisors of the Executive Committee to Approve Alteration of Supervisory District Boundary Resulting from an Annexation from the Town of Pelican to the City of Rhinelander.

  Resolution # 73 – 2025: Offered by the Supervisors of the Executive Committee to Approve Alteration of Supervisory District Boundary Resulting from an Annexation from the Town of Pine Lake to the City of Rhinelander.

  Resolution # 74 – 2025 / Rezone Petition # 11 – 2025: Offered by the Supervisors of the Planning and Development Committee to amend the Master Zoning District Document to Rezone Land from District #4

Residential and Farming to District #1B Forestry on property described as NE SE, Section 22, T37N, R6E, PIN CA-334 in the Town of Cassian.

Resolution # 75 – 2025 / Ordinance Amendment # 03 – 2025: Offered by the Supervisors of the Executive Committee to Update Chapter 3, Section 3.18, Accounts Receivable of the General Code of Oneida County.

Resolution # 76 – 2025 / Ordinance Amendment # 04 – 2025: Offered by the Supervisors of the Executive Committee to Update Chapter 1, Section 1.13 County Treasurer, 1.27 Auditor/Finance Director, 1.38 Investment Policy and Chapter 3, Section 3.03 Local Government Pooled Investment Fund, and 3.12 Financial Policies and Procedures of the General Code of Oneida County.

Resolution # 77 – 2025: Offered by the Supervisors of the Public Works Committee to Reimburse the Town of Newbold One-Half of the Cost of Installing a Culvert Over Twin Creek on Muskellunge Lake Road.

Resolution # 78 – 2025: Offered by the Supervisors of the Executive Committee to Amend the Loan from the General Fund to the Highway Department for Purposes of Capital Equipment Purchases.

Resolution # 79 – 2025: Offered by the Supervisors of the Executive Committee to Authorize the Expenditure of Opioid Settlement Funds allocated to Oneida County in Accordance with Wisconsin Act 57 of 2021 and Oneida County Resolution #58-2022 for the Purpose of 2026 Treatment Alternative and Diversion (TAD) Grant match.

Resolution # 80 – 2025: Offered by the Supervisors of the Executive Committee to Authorize the Expenditure of Opioid Settlement Funds allocated to Oneida County in Accordance with Wisconsin Act 57 of 2021 and Oneida County Resolution #58-2022 for the Purpose of Funding Improvements to Hearing Room.

Resolution # 81 – 2025: Offered by the Supervisors of the Executive Committee to Authorize the Expenditure of Opioid Settlement Funds allocated to Oneida County in Accordance with Wisconsin Act 57 of 2021 and Oneida County Resolution #58-2022 for the Purpose of Funding 50% of Peer Support Positions.

Resolution # 82 – 2025: Offered by the Supervisors of the Executive Committee to Provide a General Wage Increase for General Municipal Employees.

- Appointments to Committees, Commissions and other Organizations:
  - Appoint Ruth Jaeger to the Library Board for a 3-year term to expire in December 2028.
  - Appoint Kyle Timmons to the Housing Authority with a term that expires in April 2026.

- **OTHER**
  - Closed Session - It is anticipated that a motion will be made, seconded, and approved by roll call vote to enter into closed session pursuant to Section 19.85(10 (g) "conferring with legal counsel for the governmental body who is rendering oral or written advice concerning strategy to be adopted by the body with respect to litigation in which it is or is likely to become involved" (Topic: Notice of Circumstances of Claim filed by Consolidated Management Company d/b/a Consolidated Correctional Foodservice). A roll call vote will be taken to go into closed session and it is anticipated that the County Board will return to open session by roll call vote to consider the remainder of the meeting agenda.
  - Announcement of action taken in closed session, or take action based on closed session (NOTE: If the announcement of action taken in closed session would compromise the need for the closed session, the action taken will not be announced. Any action taken in closed session may be announced when the need for the closed session has passed).

  - **Resolution # 83 – 2025:** Offered by the Supervisors of the Executive Committee to deny the Notice of Circumstances of Claim filed by Consolidated Management Company d/b/a Consolidated Correctional Foodservice.

- **NEXT MEETING DATE AND TIME**: January 20th, 2026 at 9:30 a.m.
  Unless a motion is made to change the starting time.

- **ADJOURN**

***"NOTICE":** If you wish to reserve your public comment until such time as the agenda item is before the Board for debate, pursuant to County Board Ordinance 2.06(2) you must convey your request to your supervisor, setting forth the nature of the address which shall be confined to the question under debate. The supervisor on the nonmember's behalf will present the request to the Chair to approve the request."

Notice of posting
Time: 3:00 p.m. Date: 11/06/2025 Place: Courthouse Bulletin Board

Scott Holewinski, County Board Chair, Oneida County Board of Supervisors – Tracy Hartman, County Clerk, posted notice. Additional information on a specific agenda item may be obtained by contacting the person who posted this notice at 715-369-6125.

News Media Notified by group e-mail: Time: 3:00 p.m. Date: 11/06/2025

Northwood's River News	Vilas News Review	WRJO Radio
Lakeland Times	WHDG Radio	WLSL-FM 93.7
North Star Journal	WJFW TV	WPEG Radio
Tomahawk Leader	WXPR Radio	WSAW TV

GENERAL REQUIREMENTS:
1. Must be held in a location which is reasonably accessible to the public.
2. Must be open to all members of the public unless the law specifically provides otherwise.

NOTICE REQUIREMENTS:
1. In addition to any requirements set forth below, notice must also be in compliance with any other specific statute.
2. Chief presiding officer or his/her designee must give notice to the official newspaper and to any members of the news media likely to give notice to the public.

MANNER OF NOTICE:
Date, time, place and subject matter, including subject matter to be considered in a closed session, must be provided in a manner and form reasonably likely to apprise members of the public and news media.

TIME FOR NOTICE:
1. Normally, a minimum of 24 hours prior to the commencement of the meeting.
2. No less than 2 hours prior to the meeting if the presiding officer establishes there is good-cause that such notice is impossible or impractical.
3. Separate notice for each meeting of the governmental body must be given.

EXEMPTIONS FOR COMMITTEES & SUBUNITS
Legally constituted sub-units of a parent governmental body may conduct a meeting during the recess or immediately after the lawful setting to act or deliberate upon the subject which was the subject of the meeting, provided the presiding officer publicly announces the time, place and subject matter of the sub-unit meeting in advance of the meeting of the parent governmental body.

PROCEDURE FOR GOING INTO CLOSED SESSION:
1. Motion must be made, seconded and carried by roll call majority vote and recorded in the minutes.
2. If motion is carried, chief presiding officer must advise those attending the meeting of the nature of the business to be conducted in the closed session, and the specific statutory exemption under which the closed session is authorized.

SYNOPSIS OF STATUTORY EXEMPTIONS UNDER WHICH CLOSED SESSIONS ARE PERMITTED:
1. Concerning a case which was the subject of a Judicial or quasi-judicial trial before this governmental body. Sec. 19.85(1)(a)
2. Considering dismissal, demotion or discipline of any public employee or the investigation of charges against such person and the taking of formal action on any such matter; provided that the person is given actual notice of any evidentiary hearing which may be held prior to final action being taken and of any meeting at which final action is taken. The person under consideration must be advised of his/her right that the evidentiary hearing be held in open session and the notice of the meeting must state the same. Sec. 19.85(1)(b)
3. Considering employment, promotion, compensation or performance evaluation data of any public employee over which this body has jurisdiction or responsibility. Sec. 19.85(1)(c)
4. Considering strategy for crime detection or prevention. Sec. 19.85(1)(d)
5. Deliberating or negotiating the purchase of public properties, the investing of public funds, or conducting other specified public business whenever competitive or bargaining reasons require a closed session. Sec. 19.85(1)(e)
6. Considering financial, medical, social or personal histories or disciplinary data of specific person, preliminary consideration of specific personnel problems or the investigation of specific charges, which, if discussed in public, would likely have a substantial adverse effect on the reputation of the person referred to in such data. Sec. 19.85(1) (f), except where paragraph 2 applies.
7. Conferring with legal counsel concerning strategy to be adopted by the governmental body with respect to litigation in which it is or is likely to become involved. Sec. 19.85(1)(g)
8. Considering a request for advice from any applicable ethics board. Sec. 19.85(1)(h)

PLEASE REFER TO CURRENT STATUTE SECTION 19.85 FOR FULL TEXT

CLOSED SESSION RESTRICTIONS:
1. Must convene in open session before going into closed session.
2. May not convene in open session, then convene in closed session and thereafter reconvene in open session within twelve hours unless proper notice of this sequence was given at the same time and in the same manner as the original open meeting.
3. Final approval or ratification of a collective bargaining agreement may not be given in closed session.
4. No business may be taken up at any closed session except that which relates to matters contained in the chief presiding officer's announcement of the closed session.
5. In order for a meeting to be closed under Section 19.85(1) (f) at least one committee member would have to have actual knowledge of information which he or she reasonably believes would be likely to have a substantial adverse effect upon the reputation involved and there must be a probability that such information would be divulged. Thereafter, only that portion of the meeting where such information would be discussed can be closed. The balance of that agenda item must be held in open session.

BALLOTS, VOTES AND RECORDS:
1. Secret ballot is not permitted except for the election of officers of the body or unless otherwise permitted by specific statutes.
2. Except as permitted above, any member may require that the vote of each member be ascertained and recorded.
3. Motions and roll call votes must be preserved in the record and be available for public inspection.

USE OF RECORDING EQUIPMENT:
The meeting may be recorded, filmed, or photographed, provided that it does not interfere with the conduct of the meeting or the rights of the participants.

LEGAL INTERPRETATION:
1. The Wisconsin Attorney General will give advice concerning the applicability or clarification of the Open Meeting Law upon request.
2. The municipal attorney will give advice concerning the applicability or clarification of the Open Meeting Law upon request.

PENALTY:
Upon conviction, any member of a governmental body who knowingly attends a meeting held in violation of Subchapter IV, Chapter 19, Wisconsin Statutes, or who otherwise violates the said law shall be subject to forfeiture of not less than $25.00 nor more than $300.00 for each violation.

Prepared by Oneida County Corporation Counsel Office - 5/16/96

Agenda

MINUTES
Oneida County Board of Supervisors
Tuesday, October 21st, 2025 – 9:30 a.m.
County Board Meeting Room - 2nd Floor Oneida County Courthouse

CALL TO ORDER:
Chairman Holewinski called the meeting to order at 9:30 a.m. in the County Board Meeting Room of the Oneida County Courthouse. There was a brief moment of silence for our troops, law enforcement officers and emergency responders, followed by the Pledge of Allegiance. Prayer was offered by Supervisor Condado.

Members Present: Linnaea Newman, Bob Almekinder, Steven Schreier, Scott Holewinski, Robert Briggs, Russ Fisher, Debbie Condado, Greg Oettinger, Dan Hess, Collette Sorgel, Lenore Lopez, Billy Fried, Ted Cushing, Mitch Ives, Robb Jensen, Diana Harris, Connor Showalter and Michael Tautges.
Absent: Schultz, Timmons, Hanus
Student Representative: Vella Walden

ANNOUNCEMENTS BY CHAIR, CORRESPONDENCE AND COMMUNICATIONS:
- Please use a microphone when speaking.

ACCEPT THE MINUTES OF THE SEPTEMBER 16, 2025 MEETING:
Motion/Second: Cushing/Schreier to accept the Minutes of the September 16, 2025 meeting. All "Aye"; Motion carried.

REPORTS/PRESENTATIONS:
- Broadband Report – Oneida County Economic Development Executive Director Tony Pharo gave an update on Broadband, reporting that additional locations are now getting fixed wireless. Pharo noted that this will be fiber to the house. Pharo explained that he will have more information later regarding potential additional funding. Pharo reported that currently Bug Tussle has 30 miles of live fiber.

PUBLIC COMMENT (time limit of three minutes)
- Sign attendance form at the podium. Bob Clark of Minocqua spoke regarding Planning and Zoning issues. Pharo invited the Board to the Fall Summit.

Showalter entered at 9:40 a.m.

CONSENT AGENDA
Resolution # 64 – 2025: Offered by the Supervisors of the Forestry, Land and Recreation Committee to grant an access license across county lands located in the Town of Cassian, Oneida County, to Todd and Renee Seidel to access their property.
Resolution to grant an access license across County lands located in the Town of Cassian, Oneida County, to Todd & Renee Seidel to access their property.
Resolution approved for presentation to the Oneida County Board by the Supervisors of the Forestry, Land and Recreation Committee
Resolved by the Board of Supervisors of Oneida County, Wisconsin:

WHEREAS, a request has been made to the Oneida County Forestry, Land and Recreation Committee for an access license across County lands located in the SW ¼ NW ¼ Section 13, T37N, R7E, Town of Cassian, by the owners of the land in the SE ¼ NE ¼ Section 14, T37N, R7E, Town of Cassian; and

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WHEREAS, the Forestry, Land and Recreation Committee has reviewed the aforementioned access request and determined that no significant negative impact would result to County Forest land or its users by granting an access license; so

THEREFORE, BE IT RESOLVED, that upon receipt of $60.00 land value, $500.00 administration fee, and $30.00 deed recording fee, the County Clerk be authorized and directed to issue the attached access license to Todd & Renee Seidel

Approved for presentation to the County Board by the Forestry, Land and Recreation Committee this 14th day of October, 2025.

Offered and passage moved by: Robert Almekinder, Robert Briggs, Collette Sorgel, Mitch Ives

Resolution # 65 – 2025: Offered by the Supervisors of the Public Works and Solid Waste Committee to reimburse the Town of Stella one-half of the cost of installing a culvert over Starks Creek on Stella Lake Road.

Resolution to reimburse the Town of Stella one-half of the cost of installing a culvert over Starks Creek on Stella Lake Road.

Resolution approved for presentation to the Oneida County Board by the Supervisors of the Public Works & Solid Waste Committee

Resolved by the Board of Supervisors of Oneida County, Wisconsin:

WHEREAS, Wisconsin State Statute 82.08 provides for county aid to construct or repair municipal culverts and bridges to structures equivalent to 36" or larger with the municipality and county each paying one-half of the cost of construction or repair; and

WHEREAS, the County Board shall appropriate the sum required and shall levy a tax and when collected shall be held in an account administered by the Highway Committee; and

WHEREAS, a municipality that has voted to construct or repair a bridge or culvert may file an application for county aid with the county highway commissioner by June 30 of the year prior to project construction to be presented for approval as part of the following year's County budget; and

WHEREAS, following an approved project's completion the municipality shall submit a request for reimbursement that includes all invoices paid by the municipality no later than September 30 to receive reimbursement in the current year; and

WHEREAS, in 2023 the Town of Stella filed a petition and was approved for county aid for one-half the cost of installing a culvert over Starks Creek on Stella Lake Road in the estimated amount of $80,000.00; and

WHEREAS, the Town of Stella has submitted paid invoices for cost to install the culvert over Starks Creek on Stella Lake Road for $69,500.00; and

WHEREAS, the County's responsibility under Section 82.08 would be one-half of $69,500.00 or $34,750.00;

THEREFORE, BE IT RESOLVED, that $34,750.00 shall be paid to the Town of Stella and the money to come from the County Bridge Aid Account.

Approved for presentation to the County Board by the Public Works & Solid Waste Committee this 18th day of September, 2025.

Offered and passage moved by: Ted Cushing, Bob Almekinder, Dan Hess, Robb Jensen

Resolution # 66 – 2025 / Ordinance Amendment # 02 – 2025: Offered by the Supervisors of the Planning and Development Committee to amend the Oneida County Code, Section 25.04 Penalty Provisions.

Resolution to amend Section 25.04 Penalty Provisions of the Oneida County General Code.

Ordinance Amendment offered by the Planning and Development Committee.

Resolved by the Board of Supervisors of Oneida County, Wisconsin:

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WHEREAS, the Oneida County Planning and Zoning Department administers various chapters of the Oneida County General Code, including Chapter 13 Private Onsite Wastewater Treatment Systems Ordinance and Chapter 9 Zoning and Shoreland Protection Ordinance; and

WHEREAS, Chapter 25 dictates forfeiture amounts for various violations of Oneida County's ordinances; and

WHEREAS, the Planning and Development Committee feels that subsequent consecutive violations for failure to pump and/or inspect a septic tank should result in a fine greater than the fine imposed for an initial violation; and

WHEREAS, the Planning and Development Committee feels that owners of tourist rooming houses, whether they have obtained a permit or not, should receive a greater fine to deter any violations of Chapter 9, Article 5, Section 9.58 Tourist Rooming House of the Oneida County Zoning and Shoreland Protection Ordinance; and

NOW, THEREFORE, THE ONEIDA COUNTY BOARD OF SUPERVISORS DOES ORDAIN AS FOLLOWS:

Section 1. Any existing ordinances, codes, resolutions, or portions thereof in conflict with this ordinance shall be and hereby are repealed as far as any conflict exists.

Section 2. This ordinance shall take effect the day after passage and publication as required by law.

Section 3. If any claims, provisions or portions of this ordinance are adjudged unconstitutional or invalid by a court of competent jurisdiction, the remainder of this ordinance shall not be affected thereby.

Section 4. Chapter 25 of the General Code of Oneida County, Wisconsin, is amended as follows [additions noted by underline, deletions noted by strikethrough]:

Section 25.04 remains the same except:

§ 25.04. Penalty Provisions.

Addendum A		**Forfeiture**	**Total**
Private On-Site Wastewater Treatment Systems			
13.51(2)	Failing to inspect and maintain a septic tank, subsequent offense	250.00	452.50
9.58	Noncompliance with Tourist Rooming House Ordinance requirements	~~100.00~~ 500.00	~~263.50~~ 767.50

The County Clerk shall, within seven (7) days after adoption of Ordinance Amendment #_____ by the Oneida County Board of Supervisors, cause a certified copy thereof to be transmitted by mail to the Town Clerks of Oneida County and the Wisconsin Department of Natural Resources.

Offered and passage moved by: Dan Hess, Bob Almekinder, Billy Fried, Mitch Ives

- Appointments to Committees, Commissions and other Organizations:
  - Appoint Kathleen Paul to the ADRC Committee for a 3-year term to expire in October 31st, 2028.

Motion/Second: Jensen/Schreier to approve the Consent Agenda as presented.
Roll Call Vote: 18, Aye; 3 Absent, Schultz, Timmons, Hanus; 1 Student, Walden
Motion: Adopted

NEXT MEETING DATE AND TIME November 12th, 2025 @ 9:30 a.m.
Unless a motion is made to change the starting time.

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ADJOURNMENT:

Chairman Holewinski adjourned the meeting at 9:42 a.m.

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Agenda

2025
ANNUAL REPORT

OF THE

ONEIDA COUNTY TREASURER

Agenda

COUNTY TREASURER
ONEIDA COUNTY

Tara Ostermann
Treasurer

Courthouse Building
P.O. Box 400
Rhinelander, Wisconsin 54501-0400
Telephone (715) 369-6137

octreas@oneidacounty.wi.gov

2025

To the Honorable Board of Supervisors
Oneida County, Wisconsin

Ladies and Gentlemen:

The Treasurer's Office staff include:

Tara Ostermann, Treasurer
Jill Hazelquist, Deputy Treasurer
Michelle Boehlert, Deputy Treasurer

The County Treasurer is an elected public official, whose constitutional duties are defined in the Wisconsin State Statutes, section 59.25.

The County Treasurer's office has the statutory duty of receiving and receipting all monies from all sources, including all county departments to keep accurate financial records, to collect all postponed and delinquent real estate taxes as well as maintaining accurate record of these collections, and to reconcile with local municipalities. The Treasurer's office is responsible for filing timely reports with the State throughout the year. Those reports include but are not limited to the District Treasurers Tax Roll Settlement Reports, Lottery and Gaming Credit Report, First Dollar Credit Report, Real Estate Transfer Fee Transmittal Report, Probate, Marriage and Birth Certificate Report, and Court Fines and Assessment Report.

Each year the County Treasurer is required to submit an annual report at the annual meeting of the County Board. It is my privilege to present the attached report giving you a summary of the Oneida County Treasurer's Office. The following paragraphs are an explanation of what each part of the report means.

The County fiscal year runs from October 1st to September 30th each year. The first report you will see gives the breakdown of the County's main checking account, which is located at Associated Bank. This shows the receipts and disbursements in the account each month. Our major activity is in July and August when we are collecting the second half of taxes. The Finance Director also has us moving monies to and from investments. In August, we also pay all of the taxing jurisdictions the remainder of their levies, which was over $26 million in 2025.

The second report is a summary of tax collections, penalty and interest for the fiscal year. There are 21 Municipalities that we collect postponed and delinquent taxes for which includes levies from 9 Special Districts, 10 Schools, and 1 Vocation District in addition to the State and County. From October 2024 through September of 2025 our office collected $18,162,532.59 in tax dollars, along with $153,482.52 in penalty and $306,958.43 in interest on delinquent taxes. We collected about $747,688.03 more than compared to the previous year.

The third report lists the number of real property parcels in Oneida County. This shows a comparison of the year before. We always see a change up or down in the number of properties due to varies reasons such as new mapping technology, or new splits due to newly recorded subdivisions. Land Information combines slivers of properties found through mapping with the parcels next to them, and reference plates are being eliminated. Reference plates are place-holders for parcels being assessed with another parcel.

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The last part of this report will show you the breakdown of delinquent taxes for each year. State Statutes require us to write off the 11th year of taxes. This means taxes still owing for the tax year 2013 will be void in January 2026. You will see that each year has a few parcels still owing taxes. These are properties that the County does not wish to foreclose on because they may have environmental concerns or they are roads that the municipalities or the County does not want at this time.

The total amount of taxes that remain unpaid as of September 30, 2025 for tax years 2013 through 2024 is $1,564,739.12. This represents a decrease of $41842.08 in dollars or about a 2% decrease in the delinquent tax portfolio. The 2024 delinquent tax amount represents 63.1% of the total amount of delinquent tax and is comprised of 842 parcels, which is 31 parcels less than the previous year.

There is sometimes confusion as to what the report on delinquent taxes is stating. What you have to remember is that each year stands alone. You cannot compare the number of 2024 parcels to the number of 2023 parcels, etc. on this date. The property owners with 2024 taxes have been delinquent for only 8 months. The 2023 property owners have been delinquent for 20 months, so they have had more opportunity to pay those taxes than the 2024 property owners. The figures I give you in the paragraph above compare 2024 and 2023 in the exact time frame. In other words, I use September 30th each year as the benchmark to compare current year taxes. On September 30, 2025 the 2024 taxes are compared with the 2023 taxes from September 30th, 2024 so that each year is using 8 months of delinquency for comparison. You must also remember that each year the number of tax parcels and the dollar amount levied changes. In other words, it is still not perfectly comparing apples to apples.

We receive many questions throughout the year on the number of foreclosures that we are working on. We start our tax foreclosures (called the In Rem process) on September 1st each year and go to Court the following fall to finish the process. In August, we finished the 2024 In Rem process. The final count were 9 properties. We are currently in the process of foreclosing on properties with 2021 taxes owing. In addition, this year as required by recently changed statute, I am including a listing of the parcels that were *not included* in the upcoming foreclosure file for your review.

As always, if you have questions or concerns that you would like to discuss, please feel free to stop in our office anytime.

Respectfully submitted,

Tara Ostermann
Oneida County Treasurer

Agenda

Members of the Oneida County Board of Supervisors:

Pursuant to WIS STATS 59.20(4), I, Tara Ostermann, the duly elected Treasurer of Oneida County, Wisconsin, hereby verify that the following is a report of the monies in my custody or under my control in the fiscal year 2025, which is October 1, 2024 through September 30, 2025.

Furthermore, I verify that, for the period October 1, 2024 through September 30, 2025, vouchers for payment have been approved in the prescribed manner and are available for your inspection in the Oneida County Finance Department.

	Receipts	Disbursements	Balance
October 2024	18,899,042.31	13,442,032.60	11,184,150.78
November	3,738,019.32	4,494,334.97	10,427,835.13
December	7,828,050.24	9,660,468.42	8,595,416.95
January 2025	10,421,616.41	8,464,020.57	10,553,012.79
February	12,376,635.72	5,106,279.88	17,823,368.63
March	6,534,725.13	6,022,885.99	18,335,207.77
April	4,569,828.25	8,078,872.48	14,826,163.54
May	6,950,670.51	5,603,367.77	16,173,466.28
June	3,785,714.48	5,082,002.79	14,877,177.97
July	25,826,357.83	6,492,227.71	34,211,308.09
August	6,144,206.90	31,083,139.25	9,272,375.74
September 2025	7,520,355.65	7,647,592.43	9,145,138.96

/s/ _____
Tara Ostermann
Oneida County Treasurer
Dated this 3rd day of November, 2025

AUTHENTICATION

Signature authenticated this 3rd day of November, 2025

_____, Notary Public
Oneida County Clerk

My term expires 1-3-2029

County of Oneida
State of Wisconsin

ONEIDA COUNTY CLERK TRACY HARTMAN WI

Annual Report: Report #1

Agenda

Annual Report #2 Summary of Tax Collections

	2019 and prior	2020	2021	2022
Oct-24		1,062.48	7,949.06	23,443.18
Nov-24			2,632.46	4,304.49
Dec-24		25,541.53	64,647.28	63,741.61
Jan-25		1,391.20	4,741.51	15,303.44
Feb-25	249.45		4,582.87	7,702.65
Mar-25		3,324.39	4,218.93	10,164.90
Apr-25		5,061.89	8,114.85	10,893.47
May-25		6,701.97	6,475.41	15,317.99
Jun-25			7,545.34	27,480.83
Jul-25		2,617.54	18,283.97	6,497.44
Aug-25		828.56	29,145.15	18,350.97
Sep-25		7,162.89	7,734.18	10149.33
Total	**249.45**	**53,692.45**	**166,071.01**	**213,350.30**

	2023	2024	Interest	Penalty	Total
Oct-24	114,524.89		18,239.10	9,119.72	174,338.43
Nov-24	46,775.23		6,381.66	3,190.92	63,284.76
Dec-24	104,309.97		60,544.87	30,272.64	349,057.90
Jan-25	51,993.99		12,108.51	6,054.28	91,592.93
Feb-25	29,473.95	1,733,330.92	13,769.46	6,885.80	1,795,995.10
Mar-25	57,071.62	988,011.39	28,424.86	14,212.91	1,105,429.00
Apr-25	28,637.52	493,045.74	23,157.72	11,579.42	580,490.61
May-25	75,735.94	422,821.60	29,713.44	14,856.80	571,623.15
Jun-25	59,064.87	1,274,715.60	30,541.02	15,270.69	1,414,618.35
Jul-25	8,981.51	9,295,554.49	18,470.53	9,235.26	9,359,640.74
Aug-25	27,241.42	2,603,601.16	39,457.15	19,728.97	2,738,353.38
Sep-25	19,234.49	295,043.08	26,150.11	13,075.11	378,549.19
Total	**623,045.40**	**17,106,123.98**	**306,958.43**	**153,482.52**	**18,622,973.54**

Agenda

TOTAL NUMBER OF REAL ESTATE PARCELS FOR TAX YEARS 2024-2023

TOWNS	2024	2023
CASSIAN	2785	2884
CRESCENT	2113	2114
ENTERPRISE	1427	1424
HAZELHURST	2364	2369
LAKE TOMAHAWK	2247	2257
LITTLE RICE	1841	1838
LYNNE	1494	1495
MINOCQUA	10693	10686
MONICO	1274	1274
NEWBOLD	4625	4620
NOKOMIS	2317	2295
PELICAN	3172	3171
PIEHL	715	715
PINE LAKE	2616	2621
SCHOEPKE	1466	1467
STELLA	1186	1168
SUGAR CAMP	3503	3498
THREE LAKES	6107	6116
WOODBORO	1603	1601
WOODRUFF	3096	3099
RHINELANDER	4000	4007
	60644	60719

Annual Report: Report #3

Agenda

ONEIDA COUNTY TREASURER
TAXES DUE BY YEAR as of 9/30/2025

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	TOWN TOTAL
CASSIAN	255.24	202.91	195.45	205.20	186.78	190.10	178.88	185.28	3,018.08	5,352.95	13,154.94	27,235.67	50,361.48
CRESCENT									3,419.04	4,063.65	16,505.82	40,712.95	64,701.46
ENTERPRISE										1,685.09	1,427.45	8,443.11	11,555.65
HAZELHURST										597.68	1,726.23	18,948.57	21,272.48
LAKE TOMAHAWK									961.75	4,493.83	8,662.17	15,381.88	29,499.63
LITTLE RICE										2,166.42	1,668.51	4,981.92	8,816.85
LYNNE										1,413.57	1,951.48	5,452.73	8,817.78
MINOCQUA									1,565.67	20,660.79	49,342.89	148,870.89	220,440.24
MONICO										121.33	1,910.44	3,805.30	5,837.07
NEWBOLD								3,952.02	9,197.51	6,630.56	13,852.13	53,461.74	87,093.96
NOKOMIS									710.31	12,080.52	15,120.06	37,316.73	65,227.62
PELICAN									7,082.74	8,580.85	18,150.40	44,661.63	78,475.62
PIEHL											1680.97	2018.32	3,699.29
PINE LAKE										4,824.18	15,070.16	56,892.47	76,786.81
SCHOEPKE									545.62	626.69	1,633.44	6,672.68	9,478.43
STELLA										2,099.73	2,621.98	12,702.17	17,423.88
SUGAR CAMP									2,497.89	4,526.48	7,238.04	45,246.66	59,509.07
THREE LAKES	18.93	18.64	18.15	18.15	15.10	15.86	15.83	187.37	3,690.44	9,264.75	23,001.36	67,807.05	104,071.63
WOODBORO									2,192.56	7,733.01	15,699.83	27,377.01	53,002.41
WOODRUFF									2,254.14	11,006.18	29,874.03	40,398.68	83,533.03
RHINELANDER					1,929.67	1,771.24	2,470.34	1,866.47	19,031.03	44,095.23	114,736.63	319,234.12	505,134.73
TOTAL BY YEAR	**274.17**	**221.55**	**213.60**	**223.35**	**2,131.55**	**1,977.20**	**2,665.05**	**6,191.14**	**56,166.78**	**152,023.49**	**355,028.96**	**987,622.28**	
PARCEL COUNTS	**5**	**5**	**5**	**5**	**6**	**6**	**6**	**8**	**43**	**170**	**328**	**842**	1,564,739.12

Other items to consider:

2013 Taxes:

WISCONSIN LAW REQUIRES THAT TAX CERTIFICATES SHALL BE VOID ELEVEN YEARS AFTER ISSUANCE. THIS MEANS IF THE 2013 TAXES ARE NOT COLLECTED ON OR BEFORE DECEMBER 31, 2025, I AM REQUIRED TO VOID THESE TAXES IN THE AMOUNT OF $ IN JANUARY 2026.

2021 Taxes: THIS IS THE TAX YEAR NOW SUBJECT TO THE COUNTY TAX FORECLOSURE PROCEEDING

Agenda

Parcels that have not been put into IN REM 2025

Parcel:	Owner:	Reason:
CA-487-3	William Stone	Road
CA-488-20	William Stone	Road
CA-489-10	William Stone	Road
CA-490-1	William Stone	Road
MI-2490-5	Free Mason Lodge	Powts only charge
RH-231	Jason Loka	Old gas station
SU-757-3	John Young	Bankruptcy
TL-278-2	Darlene Wundrow	Old gas station
TL-278-8	Patrick Volk	Old gas station
WR-894	Vaughn M Van Asten	Garage parcel only; Will do in 2026 with residence

Agenda

Oneida County Economic Development Corporation

November 6th, 2025

Collette Sorgel
County Board Supervisor & Broadband Liaison
6463 Cedar Crest Ln
Three Lakes, WI 54562
608-516-1831

Dear Collette,

OCEDC Broadband Committee held a virtual meeting to review the status of broadband initiatives across Oneida County. Below is a summary of the updates shared.

Bug Tussel Project Update

John Sweeney, Project Manager, provided a detailed report on Bug Tussel's ongoing broadband expansion in Oneida County. Key highlights include:

• Construction Progress:
Site reviews are actively continuing. Good progress is being made on the north STH 17 construction, which remains on schedule.

• Bonding and Lateral Planning:
Coordination is underway with assigned Counsel, the Finance Director, and the Executive Committee to identify Bug Tussel costs related to project bonding and incorporate these into the completion of lateral construction plans.

• Facilities Use Agreement:
Work continues with assigned Counsel to finalize a Facilities Use Agreement for County Board consideration.

• Burrows Lake Tower Lease:
Counsel is also assisting in scheduling a meeting with the Forestry Director to review a draft lease for the Burrows Lake County Forest tower site.

• Public Safety Co-Location:
Discussions remain ongoing regarding opportunities to co-locate public safety and other agency infrastructure on new towers, as well as expanding fiber optic connectivity to support their operations.

Agenda

Oneida County Economic Development Corporation

• Network Redundancy:
Collaboration continues with the Oneida County ITS Director to facilitate discussions with Bug Tussel regarding proposed infrastructure related to ISP redundancy. A meeting was held with Bug Tussel on Thursday, November 6, 2025**.**

• Technical Support:
Support OCEDC by providing subject matter expertise and analyzing broadband program data.

BEAD BOB Grant Update

On August 22**,** the Public Service Commission (PSC) released the final proposed awards for the BEAD BOB Program. According to the PSC, all 5,058 unserved locations in Oneida County were initially covered under these awards.

(Note: The PSC conducted an additional sweep of Oneida County before issuing the BEAD BOB awards, reducing the total number of unserved locations from 5,644 to 5,058 after determining that 586 locations were already served by other broadband providers.)

In October, the NTIA/PSC disallowed 1,567 locations in Oneida County that had been proposed by Bug Tussel for fixed wireless, resulting in the following revised distribution of awarded locations:

- **Bertram Communications** – 3,227 locations (Fiber-to-the-Premise only)
- **Bug Tussel** – 1,778 locations (Fiber-to-the-Premise only)
- **Starlink (Space Exploration Technologies Corp.)** – 53 locations (Satellite service)

Bug Tussel Promissory Note

- The Bug Tussel promissory note is to serve as the local match for the grant and has been negotiated on behalf of the County by Corporate Counsel. More information will follow as details are finalized.

Next Meeting & Resources

The next OCEDC Broadband Task Force meeting is scheduled for January 12, 2026.

For additional background and real-time broadband mapping tools, please refer to the following resources:

- Wisconsin Broadband Challenge Map
- Interactive Broadband Mapping
- Proposed Broadband Project – Oneida County, WI

Agenda

Oneida County
Economic Development
Corporation

Please feel free to reach out if you have any questions or would like additional details.

Best regards,

Tony Pharo
Executive Director
Oneida County Economic Development Corporation

CC:
• Scott Holewinski
• Billy Fried
• Tracy Hartman (County Board Monthly Board Packet)
• Pete Otis
• Greg Miljevich
• Mark Foley
• John Sweeney
• Sara Chiamulera

Agenda

RESOLUTION # 67-2025

TO APPROVE THE 2026 BUDGET AND 2025 TAX LEVY COLLECTED IN 2026

Resolution offered by the Supervisors of the Executive Committee

Resolved by the Board of Supervisors of Oneida County, Wisconsin:

WHEREAS, the proposed 2026 Budget Summary - Oneida County was published in the Northwoods River News on October 24, 2025 in accordance with the provisions of Wisconsin Statutes Section 65.90; and

WHEREAS, estimated expenditures and revenues for 2026 are shown in the Oneida County 2026 Budget available for review at the Oneida County Finance Department and / or the Oneida County website, and incorporated herein by reference; and

WHEREAS, the Oneida County Executive Committee has presented the 2026 Budget to the Oneida County Board of Supervisors; and

WHEREAS, the Oneida County Board of Supervisors has completed its review and revision of the Oneida County 2026 Budget.

NOW, THEREFORE, BE IT RESOLVED, by the Oneida County Board of Supervisors, which the 2026 budget appropriations, in the sums and for the purposes hereinafter set forth in the Oneida County 2026 Budget, be and the same are hereby adopted.

BE IT FURTHER RESOLVED, that the following be and is hereby declared the tax levy for 2025, collected in 2026:

1.	There is levied upon the taxable property of Oneida County the sum of for State Tax (Forestry purposes).	$0.00
2.	There is levied upon the taxable property of Oneida County the sum of for debt service, all bonds and notes legally required.	$0.00
3.	There is levied upon the taxable property of Oneida County the sum of for libraries. The City of Rhinelander, Towns of Crescent, Minocqua, Newbold, Pelican, Pine Line, and Three Lakes are not included.	$484,085.00
4.	There is levied upon the taxable property of Oneida County the sum of for Countywide EMS.	$2,712,845.00
5.	There is levied upon the taxable property of Oneida County the sum of for County Aid for Town Bridges.	$237,559.00
6.	There is levied upon the taxable property of Oneida County the sum of for Chargebacks for Refunded/Rescinded Taxes.	$535.00

Agenda

7. There is levied upon the taxable property of Oneida County the sum of for Special Charges for Charitable and Penal Purposes $0.00
8. There is levied upon the taxable property of Oneida County the sum of for all other services provided. $15.537.944.00

GRAND TOTAL OF ALL TAXES $18,972,968.00

Vote Required: Majority = ✓ 2/3 Majority = ____ 3/4 Majority = ____ The County Board has the legal authority to adopt: Yes ✓ No ____ as reviewed by the Corporation Counsel, ____, Date: 10/30/25.

Approved for presentation to the County Board by the Executive Committee this 22nd day of October 2025.

Consent Agenda Item: ____YES __X__NO

Fiscal Impact

[X] Included in Resolution

[ ] Attached

[ ] N/A

Offered and passage moved by:

	Aye	Nay	Abstain
Supervisor Billy Fried	X		
Supervisor Scott Holewinski	X		
Supervisor Robb Jensen	X		
Supervisor Diana Harris			
Supervisor Steven Schreier	X		
Supervisor Russ Fisher (Russ Fisher – Via Zoom)			
Supervisor Connor Showalter			

____ Ayes

____ Nays

____ Absent

Agenda

_____ Abstain

_____ Adopted

by the County Board of Supervisors this 12th day November, 2025.

_____ Defeated

_____	_____
Tracy Hartman, County Clerk	Scott Holewinski, County Board Chair

Agenda

ONEIDA COUNTY BUDGET

January 1 – December 31, 2026

Prepared October 16, 2025

Agenda

Oneida County

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All data contained herein are subject to change and may be modified, removed and / or replaced on the County's website without notice.

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 / (DEFICT)	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 IMPROVE-MENT 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	-	-	-	-
WINNE-BAGO 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)
GRAND TOTAL	71,256,083	74,555,024	(3,298,941)	3,435,940	3,435,940	(3,298,941)

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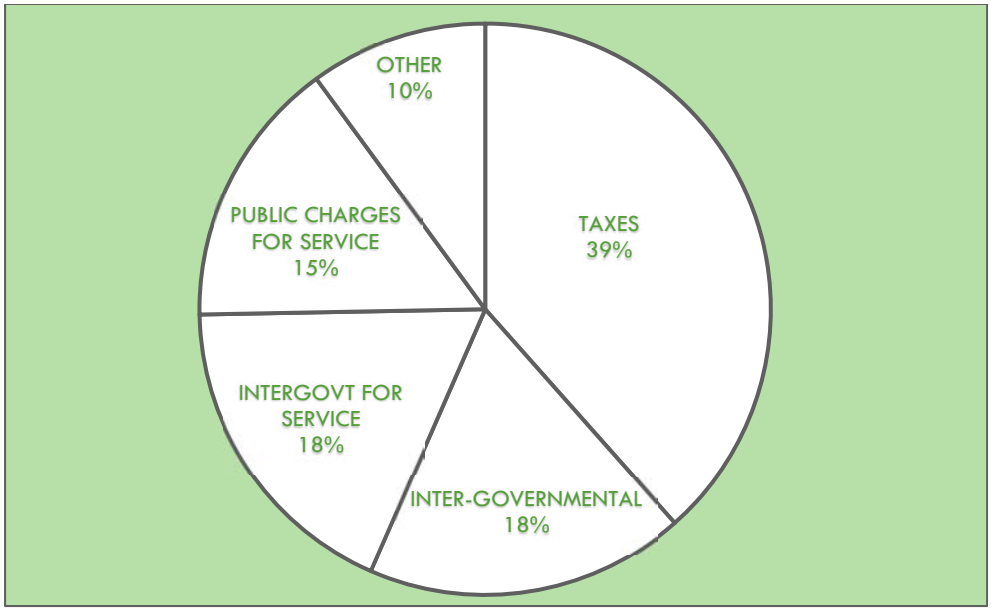
In accordance with Wisconsin Statute 65.90(2) following is a report of revenues, expenses and transfers for all county funds, including the Executive Committee recommendation for the upcoming year, provided for consideration by the Oneida County Board of Supervisors.

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**

All data contained herein are subject to change and may be modified, removed and / or replaced on the County's website without notice.

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.
    - o 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.
    - o 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.
    - o 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.
    - o Per the Wisconsin Department of Revenue, Oneida County equalized value has increased by 9.5% from the prior year to $13.3 billion.
    - o 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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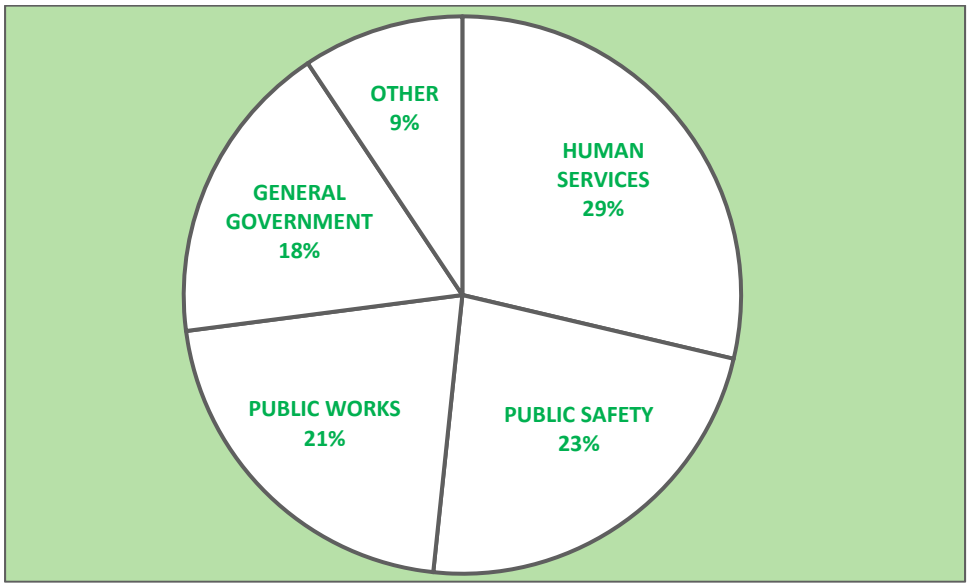
Category	2025 Est. Levy	2024 Levy	% Change	$ Change
General Fund - Library	484,085	467,954	3.4%	16,131
General Fund - EMS	2,712,845	2,434,487	11.4%	278,358
General Fund - Govt. Purpose	10,289,588	10,064,687	2.2%	224,901
Human Service Dept (Human Serv., Social Serv., ADRC)	3,028,146	3,051,777	-0.8%	(23,631)
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.

All data contained herein are subject to change and may be modified, removed and / or replaced on the County's website without notice.

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.

All data contained herein are subject to change and may be modified, removed and / or replaced on the County's website without notice.

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)**

** Includes ARPA ** includes Opioid Settlement Fund, Revenues for Capital Improvement Fund*

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.

All data contained herein are subject to change and may be modified, removed and / or replaced on the County's website without notice.

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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Contents

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

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Agenda

2026 Capital Improvement Budget

BLDG & GROUNDS	PROJECT	GEN FD TRANS	GEN FD LOAN	DEPT FDS	GRANT	TRADE IN	TOTAL
Bldg & Grounds	LEC Cooling Tower	124,970					124,970
404.18.57143.699227 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.							
Bldg & Grounds	Monico Generator			35,200			35,200
404.18.57143.699272 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.							
Bldg & Grounds	Plow Truck	55,000				15,000	70,000
404.18.57143.699267 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.							
Bldg & Grounds	Fire Panel Upgrades	50,000					50,000
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	PH ADRC Roof	78,000					78,000
404.18.57143.699269 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.							
Bldg & Grounds	PH ADRC Paint	30,000					30,000
404.18.57143.699270 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.							

Agenda

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

404.20.57144.699010 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.

Forestry	JD Tractor Front End Loader	55,000				15,000	70,000

404.20.57144.699011 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.

Forestry	Shingle Mill Road Rehab	200,000		10,000			210,000

404.20.57144.699012 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.

Agenda

HIGHWAY	PROJECT	GEN FD TRANS	GEN FD LOAN	DEPT FDS	GRANT	TRADE IN	TOTAL
Highway	Brush Head			50,000			50,000
710.185100 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.							
Highway	Commish Truck			55,000			55,000
710.185100 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.							
Highway	Ice Breaker			50,000			50,000
710.185100 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.							
Highway	Semi Tractor			75,000			75,000
710.185100 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.							
Highway	Tractor			60,000			60,000
710.185100 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.							
Highway	Electrical	350,000					350,000
710.22.53281.699102 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.							
Highway	Hwy Construction - Fed/State	1,400,000		555,796	122,000		2,077,796
210.22.53XXX.699103/702 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.							
Highway	Patrol Truck	-	390,000				390,000
710.185100 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.							

Agenda

INFO TECH SYS	PROJECT	GEN FD TRANS	GEN FD LOAN	DEPT FDS	GRANT	TRADE IN	TOTAL
Info Tech Sys	MS365 Migration	364,000					364,000

404.12.57141.699275 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.

Info Tech Sys	HSD Migration	244,000					244,000

404.12.57141.699276 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.

Info Tech Sys	New World	425,000					425,000

404.12.57141.699277 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.

Agenda

SOLID WASTE	PROJECT	GEN FD TRANS	GEN FD LOAN	DEPT FDS	GRANT	TRADE IN	TOTAL
Solid Wate	Leachate PHAS			48,000			48,000
601.184100 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.							
Solid Wate	Sweepster Broom			25,900			25,900
601.185100 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.							
Solid Wate	Weight Scale			183,000			183,000
601.184100 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.							

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 TOTAL	**3,435,970**	**390,000**	**1,147,896**	**122,000**	**45,000**	**5,140,866**

Agenda

PRIOR YEAR PROJECT(S)	PROJECT	ORIGINAL FUNDING AMOUNT	ROLL OVER AMOUNT	TOTAL
Bldg & Grounds	LEC Cooling System	115,030	115,030	115,030
404.18.57143.699227	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.			
Forestry	Forestry Dump Truck	88,600	88,600	88,600
404.20.57144.699009	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.			
Info Tech Sys	Network Infrastructure	500,000	145,000	145,000
404.12.57141.699270	This project was funded via General Fund Transfer in 2025 to install fiber between county facilities.			
Info Tech Sys	Jail Access Controls	569,000	569,000	569,000
404.12.57141.699278	This project was funded via General Fund Transfer to replace/improve Jail Door electronics and software.			

ROLL-OVER	**772,630**
PROJECT TOTAL	
GRAND TOTAL	**5,913,496**

Agenda

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**

Agenda

NOTICE OF 2026 BUDGET HEARING FOR ONEIDA COUNTY

NOTICE IS HEREBY GIVEN pursuant to Section 65.90(3) of the Wisconsin Statutes that there will be a public hearing on a contemplated budget for Oneida County for the ensuing year. Said hearing will be held in the County Board Room, at the Oneida County Courthouse in the City of Rhinelander, Oneida County, Wisconsin, on the 12th of November, 2025, at the hour of 9:45 A.M. The public has a right to provide written and oral comments on that budget.

ONEIDA COUNTY BUDGET SUMMARY
GENERAL FUND ONLY

EXPENDITURES	2025 BUDGET	2026 BUDGET	PERCENT INCREASE (DECREASE)
General Government	$ 12,406,194	$ 12,525,190	1.0%
Public Safety	$ 16,569,321	$ 17,119,881	3.3%
Public Works	$ -	$ -	0.0%
Health and Human Services	$ 224,245	$ 219,340	-2.2%
Culture, Recreation, and Education	$ 2,236,558	$ 2,024,917	-9.5%
Conservation & Development	$ 1,705,143	$ 1,707,881	0.2%
Capital Outlay	$ -	$ -	0.0%
Debt Service	$ -	$ -	0.0%
Contingency and Financing Uses	$ 308,941	$ 499,745	61.8%
TOTAL EXPENDITURES	$ 33,450,402	$ 34,096,954	1.9%
REVENUES			
Taxes	$ 20,797,394	$ 21,583,053	3.8%
Intergovernmental Revenues	$ 2,584,420	$ 2,596,325	0.5%
Licenses and Permits	$ 24,000	$ 24,000	0.0%
Fines, Forfeitures & Penalties	$ 177,800	$ 177,800	0.0%
Public Charges for Services	$ 2,732,274	$ 2,758,571	1.0%
Intergovernmental Charges	$ 3,619,315	$ 3,925,134	8.4%
Miscellaneous Revenue	$ 2,361,168	$ 2,277,216	-3.6%
Other Financing Sources	$ 1,446,939	$ 754,854	-47.8%
TOTAL REVENUES	$ 33,743,310	$ 34,096,953	1.0%
NET TRANSFES (TO) / FROM OTHER FUNDS	$ (4,226,119)	$ (3,435,940)	

FUND BALANCES	12/31/2024 Actual	12/31/2025 Estimated	12/31/2026 Proposed
GOVERNMENTAL			
Reserved	$ 2,317,988	$ 2,317,988	$ 2,317,988
Unreserved	$ 29,972,177	$ 26,038,966	$ 22,603,025
PROPRIETARY			
Reserved	$ 1,663,675	$ 1,663,675	$ 1,663,675
TOTAL FUND EQUITY	$ 33,953,840	$ 30,020,629	$ 26,584,688

EXISTING INDEBTEDNESS 12/31/24

Economic Development $0

SUMMARY OF GENERAL PROPERTY TAXES BY FUND	2025 BUDGET	2026 BUDGET	PERCENT INCREASE (DECREASE)
GENERAL FUND	$ 13,002,149	$ 13,487,053	3.7%
SOCIAL SERVICES FUND	$ 3,051,777	$ 3,028,146	-0.8%
PUBLIC HEALTH	$ 636,000	$ 641,414	0.9%
COUNTY HIGHWAY SERVICES	$ 1,601,896	$ 1,816,355	13.4%
DEBT SERVICE	$ -		0.0%
	$ 18,291,822	$ 18,972,968	3.7%

BUDGET SUMMARY NARRATIVE-INCREASES AND DECREASES DUE TO NEW OR DISCONTINUED PROGRAMS

General Fund expenses are expected to increase due inflationary impact on wages, benefits, utilities and contractual services. There are no significant programs to be added or discontinued in the General Fund. Public Safety continues to account for the highest spending category, making up 50% of the General Fund 2026 proposed budget. This encompasses the Sheriff's Office, 911 Emergency Dispatch Services, and Ambulance Services. General Fund revenues reflect an increase in taxes due to inflationary and other factors.

The Opioid Settlement Fund was established last year related to litigation proceeds, with continued settlement dollars expected to be received during the current and upcoming year. A new Fund was established for a property obtained via the merger with The Human Service Center in Rhinelander.

ALL OTHER FUNDS

EXPENDITURES	2025 BUDGET	2026 BUDGET	PERCENT INCREASE (DECREASE)
SOCIAL SERVICES FUND	$ 21,144,736	$ 17,101,016	-19.1%
ARPA FUND	$ 231,195	$ 51,860	-77.6%
NURSING FUND	$ 2,039,480	$ 2,292,894	12.4%
WOMEN, INFANTS & CHILDREN FUND	$ 178,098	$ 216,463	21.5%
PUBLIC HEALTH FUND	$ 1,250,887	$ 1,313,432	5.0%
HIGHWAY FUND	$ 6,655,967	$ 4,936,761	N/A
OPIOID SETTLEMENT FUND	$ 705,400	$ 900,000	27.6%
AIRPORT CAPITAL FUND	$ 650,000	$ 650,000	0.0%
CAPITAL IMPROVEMENT FUND	$ 5,080,644	$ 2,693,800	-47.0%
SOLID WASTE FUND	$ 2,383,250	$ 2,515,500	5.5%
WINNEGABO ST. FUND	$ 46,375	$ 31,000	-33.2%
HIGHWAY INTERNAL SERVICE FUND	$ 9,186,299	$ 7,755,344	-15.6%
TOTAL - OTHER FUNDS	$ 49,552,330	$ 40,458,070	-18.4%
TOTAL - ALL FUNDS	$ 83,002,732	$ 74,555,024	-10.2%
ONEIDA COUNTY			
Rate per $1,000 of Equalized Value	$ 1.52	$ 1.44	-5.3%

Said budget is available for inspection at the office of the Finance Department at the Courthouse, in the City of Rhinelander, Oneida County, Wisconsin.
Tina Smigielski, County Auditor/Finance Director

Agenda

RESOLUTION # 68-2025

Resolution to: CANCEL STALE DATED CHECKS

Resolution approved for presentation to the Oneida County Board by the Supervisors of the Excecutive Committee.

Resolved by the Board of Supervisors of Oneida County, Wisconsin:

WHEREAS, the following Oneida County checks, being two years old or more, shall be written off the outstanding check record prescribed in Section 59.64(4)(e) of the Wisconsin Statutes, and shall be credited to the accounts of Oneida County by the Oneida County Treasurer with the exception that unclaimed wages outstanding longer than one year shall be reported and remitted pursuant to the State of Wisconsin's Unclaimed Property law, Chapter 177.

Date	Individual	CkNumber	Amount	Reference
10/10/2023	Gignac, Daniel Jay	401845	46.86	Juror
10/10/2023	Sutliff, Zachary Allyn	401877	20.81	Juror
10/10/2023	Swendson, Steven Price	401878	52.25	Juror
10/10/2023	Weston, Steven Michael	401884	54.85	Juror
10/31/2023	Hans Joseph Eschenbauch	402420	58.8	Juror
10/31/2023	Ian Dennis Bishop	402421	20.16	Juror
10/31/2023	Mark Douglas Pauli	402446	25.4	Juror
10/31/2023	Savanah Lee Grunwald	402470	32.6	Juror

THEREFORE, BE IT RESOLVED, by the Oneida County Board of Supervisors that it hereby writes off the listed Oneida County checks, being two years old or more, as prescribed in Section 59.64(4)(e) of the Wisconsin Statutes, and shall be credited to the accounts of Oneida County by the Oneida County Treasurer with the exception that unclaimed wages outstanding longer than one year shall be reported and remitted pursuant to the State of Wisconsin's Unclaimed Property law, Chapter 177.

Vote Required: Majority = ✓ 2/3 Majority = _____ ¾ Majority = _____

The County Board has the legal authority to adopt: Yes ✓ No _____ as reviewed by the Corporation Counsel, _____, Date: 10/24/25

Approved for presentation to the County Board by the Executive Committee this 22nd day of October, 2025.

Consent Agenda Item: ✓ YES _____ NO

Agenda

Fiscal Impact

☐ Included in Resolution

☐ Attached

☒ N/A

Offered and passage moved by:

	Aye	Nay	Abstain
Supervisor Billy Fried	☒	☐	☐
Supervisor Scott Holewinski	☒	☐	☐
Supervisor Robb Jensen	☒	☐	☐
Supervisor Diana Harris	☐	☐	☐
Supervisor Steven Schreier	☒	☐	☐
Supervisor Russ Fisher	☒	☐	☐
Supervisor Connor Showalter	☐	☐	☐

_____ Ayes

_____ Nays

_____ Absent

_____ Abstain

_____ Adopted

by the County Board of Supervisors this 12th day November, 2025.

_____ Defeated

Tracy Hartman, County Clerk

Scott Holewinski, County Board Chair

Agenda

RESOLUTION # 69 - 2025

Resolution to: DESIGNATE ONEIDA COUNTY PUBLIC DEPOSITORIES

Resolution approved for presentation to the Oneida County Board by the Supervisors of the Executive Committee.

Resolved by the Board of Supervisors of Oneida County, Wisconsin:

WHEREAS, the governing body of each county is required by Secs. 34.05 and 59.61, Wis. Stats. to designate, by resolution, one or more public depositories, organized and doing business under Wisconsin or U.S. laws and located in Wisconsin; and

WHEREAS, one or more county depositories is required to be designated as a "working bank" under Sec. 59.61, Wis. Stats., and Associated Bank North located at 8 West Davenport Street in the City of Rhinelander, Wisconsin has been so designated; and

WHEREAS, every federal or state credit union, state bank, federal or state savings and loan association, savings and trust company and mutual savings bank and every national bank, located in this State which complies in all respects as to public deposits with Chapter 34, Wis. Stats. and which will accept payments made by the State under sec. 16.412, Wis. Stats., may be designated as a public depository and may receive and hold public deposits; and

WHEREAS, all those banks, credit unions, savings and loan associations, trust companies and mutual savings banks which are state and federally chartered and are located in the State of Wisconsin, are qualified to be a public depository of County funds not immediately needed which funds may be invested in time deposits by the Investment Officer under the authority granted by Secs. 59.61, 59.62, Wis. Stats., and sec.1.27 (2) of the Oneida County General Code.

NOW, THEREFORE, BE IT RESOLVED, by the Oneida County Board of Supervisors that it hereby designates all those banks, credit unions, savings and loan associations, trust companies and mutual savings banks chartered under state and U.S. laws and located in the State of Wisconsin, and the Local Government Investment Pool as County depositories under Secs. 59.61 and 34.05, Wis. Stats.

For purposes of enumeration, the financial institutions (and./or their successors or assigns) below will be named an Oneida County depository upon filing of the appropriate paperwork with the County and are so designated by way of this resolution:

Associated Bank NA, 304 Lincoln Street Rhinelander, WI 54501
Associated Bank, Minocqua Branch, 8683 Highway 51N & 70W, Minocqua, WI 54548
Associated Bank, 200 N Adams St. Green Bay, WI 54301
~~BMO Harris Bank, N.A., 7 N Brown St., Rhinelander, WI 54501~~
BMO Harris Bank, N.A., 11455 Viking Dr, Eden Prairie, MN 55344
Huntington National Bank, 7 Easton Oval, Columbus, OH 43219
Charles Schwab & Co. Inc. 200 S 108th Ave, Omaha, NE 68154
Nicolet National Bank, 2170 Lincoln St., Rhinelander, WI 54501
Peoples State Bank, 8 E Anderson St., Rhinelander, WI 54501
Peoples State Bank, 9560 WI 70, Minocqua, WI 54548
Pershing, One Pershing Plaza, Jersey City, NJ 07399
Ripco Credit Union, 121 Sutliff Ave., Rhinelander, WI 54501
US Bank Institutional Trust & Custody, West Side Flats, 60 Livingston Ave., St. Paul, MN 55107
Wisconsin Investment Series Cooperative along with PMA Financial Network, Inc.

Agenda

This resolution shall be effective until the County Board annual budget hearing.

Vote Required: Majority = ✓ 2/3 Majority = _____ ¾ Majority = _____

The County Board has the legal authority to adopt: Yes ✓ No _____ as reviewed by the Corporation Counsel, _____, Date: 10/24/25

Approved for presentation to the County Board by the Executive Committee this 22nd day of October, 2025.

Consent Agenda Item: X YES _____ NO

Fiscal Impact

- [ ] Included in Resolution
- [ ] Attached
- [x] N/A

Offered and passage moved by:

	Aye	Nay	Abstain
Supervisor Billy Fried	X		
Supervisor Scott Holewinski	X		
Supervisor Robb Jensen	X		
Supervisor Diana Harris			
Supervisor Steven Schreier	X		
Supervisor Russ Fisher	X		
Supervisor Connor Showalter			

_____ Ayes

_____ Nays

_____ Absent

_____ Abstain

_____ Adopted

Agenda

by the County Board of Supervisors this 12th day November, 2025.

_____ Defeated

_____	_____
Tracy Hartman, County Clerk	Scott Holewinski, County Board Chair

Agenda

RESOLUTION # 70-2025

Resolution to: DELEGATE ONEIDA COUNTY INVESTMENT AUTHORITY

Resolution approved for presentation to the Oneida County Board by the Supervisors of the Executive Committee.

Resolved by the Board of Supervisors of Oneida County, Wisconsin:

WHEREAS, pursuant to Sec. 59.62(1)(2), Wis. Stats., the Oneida County Board may delegate to any officer or employee any authority assigned by law to the Board to invest County funds. Further, if the Board delegates authority under this section, the Board shall periodically review the exercise of the delegated authority by the officer or employee.

WHEREAS, pursuant to Oneida County Code 1.27(2), the Oneida County Board has delegated this authority to the Oneida County Auditor/Finance Director with the restriction that the County Board shall review the County Auditor/Finance Director's exercise of this authority annually at the November meeting of the Board.

WHEREAS, the Oneida County Board hereby confirms that they have reviewed their delegation of the authority to invest County funds.

THEREFORE, BE IT RESOLVED that the Oneida County Board affirms that the authority assigned by law to the Board to invest County funds is hereby delegated to the Oneida County Auditor/Finance Director.

BE IT FURTHER RESOLVED,

Vote Required: Majority = ✓ 2/3 Majority = _____ ¾ Majority = _____

The County Board has the legal authority to adopt: Yes ✓ No _____ as reviewed by the Corporation Counsel, _____, Date: ~~10/25~~ 10/24/25

Approved for presentation to the County Board by the Executive Committee this 22nd day of October, 2025.

Consent Agenda Item: X YES _____ NO

Fiscal Impact

☐ Included in Resolution

☐ Attached

☒ N/A

Offered and passage moved by:

	Aye	Nay	Abstain
Supervisor Billy Fried	☒	☐	☐
Supervisor Scott Holewinski	☒	☐	☐

Agenda

Robb W Jensen	X		
Supervisor Robb Jensen			
Supervisor Diana Harris			
Steven Schreier	X		
Supervisor Steven Schreier			
Russ Fisher - via Zoom	X		
Supervisor Russ Fisher			
Supervisor Connor Showalter			

_____ Ayes

_____ Nays

_____ Absent

_____ Abstain

_____ Adopted

by the County Board of Supervisors this 12th day November, 2025.

_____ Defeated

Tracy Hartman, County Clerk

Scott Holewinski, County Board Chair

Agenda

RESOLUTION # 71-2025

Resolution to Approve Alteration of Supervisory District Boundary Resulting from an Annexation to the City of Rhinelander

Resolution approved for presentation to the Oneida County Board by the Supervisors of the Executive Committee

Resolved by the Board of Supervisors of Oneida County, Wisconsin:

WHEREAS, in 2021, the Oneida County Board of Supervisors adopted a ten-year Supervisory District Plan creating County Supervisory Districts, Municipal Alderman Districts and Election Wards following the 2020 Census; and

WHEREAS, Wis. Stat. §59.10(3)(c) allows a county board, in its discretion, to alter the boundaries of supervisory districts based on annexations that occur after the adoption of the ten-year supervisory district plan, as long as the number of supervisory districts does not change; and

WHEREAS, the City of Rhinelander completed an annexation of parcel number RH-9015-0602, RH-9015-0603, RH-9015-0601, RH-9015-0605, RH-9015-0604, RH-9015-0608, RH-9015-0606, RH-9015-0607, RH-9015-0609 and RH-9015-0610 on 08/15/2022, of nine parcels of approximately 416.3 acres total; and

WHEREAS, a map of the annexed parcels, along with a copy of the annexation ordinance, has been filed with the Oneida County Clerk and is attached; and

WHEREAS, the parcels annexed by the City of Rhinelander are a part of County Supervisory District 11 within Ward 03 in the Town of Crescent; and

WHEREAS, it is appropriate to move the annexed parcel into County Supervisory District 03 in the City of Rhinelander and alter the two affected District boundaries accordingly; and

WHEREAS, the population of the annexed parcels is zero (0) residents, which substantially maintains the original populations of the affected districts; and

WHEREAS, this resolution does not change the number of supervisory districts.

NOW, THEREFORE, BE IT RESOLVED by the Oneida County Board of Supervisors in session this 12th day of November, 2025, that the boundaries of Supervisory Districts 03 and 11 are hereby altered by moving the annexed parcels of land attached hereto from County Supervisory District 11 to County Supervisory District 03 and within Ward 14 in the City of Rhinelander, as shown on the attached document.

BE IT FURTHER RESOLVED that the Oneida County Clerk is hereby directed to forward all notices required under Chapter 59 of the Wisconsin Statutes to the Secretary of State for the purpose of advising that office of said Supervisory District boundary changes.

Vote Required: Majority = ✓ 2/3 Majority = _____ 3/4 Majority = _____

The County Board has the legal authority to adopt: Yes ✓ No _____ as reviewed by the Corporation Counsel, _____, Date: 11/5/2025

Agenda

Approved for presentation to the County Board by the Executive Committee this 5th day of November, 2025.

Consent Agenda Item: X YES _____ NO

Fiscal Impact

- [ ] Included in Resolution
- [ ] Attached
- [x] N/A

Offered and passage moved by:

	Aye	Nay	Abstain
Supervisor Billy Fried	✓		
Supervisor Scott Holewinski	X		
Supervisor Diana Harris	X		
Supervisor Connor Showalter			
Supervisor Robb Jensen (Robb Jensen - via Zoom)	X		
Supervisor Steven Schreier			
Supervisor Russ Fisher (Russ Fisher - via Zoom)	X		

_____ Ayes

_____ Nays

_____ Absent

_____ Abstain

_____ Adopted

by the County Board of Supervisors this 12th day of November, 2025.

_____ Defeated

Tracy Hartman, County Clerk

Scott Holewinski, County Board Chair

Agenda

RESOLUTION # 72-2025

Resolution to Approve Alteration of Supervisory District Boundary Resulting from an Annexation to the City of Rhinelander

Resolution approved for presentation to the Oneida County Board by the Supervisors of the Executive Committee

Resolved by the Board of Supervisors of Oneida County, Wisconsin:

WHEREAS, in 2021, the Oneida County Board of Supervisors adopted a ten-year Supervisory District Plan creating County Supervisory Districts, Municipal Alderman Districts and Election Wards following the 2020 Census; and

WHEREAS, Wis. Stat. §59.10(3)(c) allows a county board, in its discretion, to alter the boundaries of supervisory districts based on annexations that occur after the adoption of the ten-year supervisory district plan, as long as the number of supervisory districts does not change; and

WHEREAS, the City of Rhinelander completed an annexation of parcel number RH-9108-0810, RH-9108-0809 and RH-9108-0811 on 08/15/2022, of three parcels of approximately 2.53 acres total; and

WHEREAS, a map of the annexed parcels, along with a copy of the annexation ordinance, has been filed with the Oneida County Clerk and is attached; and

WHEREAS, the parcels annexed by the City of Rhinelander are a part of County Supervisory District 06 within Ward 03 in the Town of Pelican; and

WHEREAS, it is appropriate to move the annexed parcel into County Supervisory District 04 in the City of Rhinelander and alter the two affected District boundaries accordingly; and

WHEREAS, the population of the annexed parcels is zero (0) residents, which substantially maintains the original populations of the affected districts; and

WHEREAS, this resolution does not change the number of supervisory districts.

NOW, THEREFORE, BE IT RESOLVED by the Oneida County Board of Supervisors in session this 12th day of November, 2025, that the boundaries of Supervisory Districts 04 and 06 are hereby altered by moving the annexed parcels of land attached hereto from County Supervisory District 06 to County Supervisory District 04 and within Ward 10 in the City of Rhinelander, as shown on the attached document.

BE IT FURTHER RESOLVED that the Oneida County Clerk is hereby directed to forward all notices required under Chapter 59 of the Wisconsin Statutes to the Secretary of State for the purpose of advising that office of said Supervisory District boundary changes.

Vote Required: Majority = ✓ 2/3 Majority = _____ 3/4 Majority = _____

The County Board has the legal authority to adopt: Yes ✓ No _____ as reviewed by the Corporation Counsel, _____, Date: 11/5/25

Agenda

Approved for presentation to the County Board by the Executive Committee this 5th day of November, 2025.

Consent Agenda Item: X YES _____ NO

Fiscal Impact

☐ Included in Resolution

☐ Attached

☒ N/A

Offered and passage moved by:

	Aye	Nay	Abstain
William J. Fried Supervisor Billy Fried	☑	☐	☐
Scott R. Holewinski Supervisor Scott Holewinski	☒	☐	☐
Diana Harris Supervisor Diana Harris	☒	☐	☐
_____ Supervisor Connor Showalter	☐	☐	☐
Robb Jensen - via zoom Supervisor Robb Jensen	☒	☐	☐
_____ Supervisor Steven Schreier	☐	☐	☐
Russ Fisher - via zoom Supervisor Russ Fisher	☒	☐	☐

_____ Ayes

_____ Nays

_____ Absent

_____ Abstain

_____ Adopted

by the County Board of Supervisors this 12th day of November, 2025.

_____ Defeated

_____ _____

Tracy Hartman, County Clerk Scott Holewinski, County Board Chair

Agenda

RESOLUTION # 73-2025

Resolution to Approve Alteration of Supervisory District Boundary Resulting from an Annexation to the City of Rhinelander

Resolution approved for presentation to the Oneida County Board by the Supervisors of the Executive Committee

Resolved by the Board of Supervisors of Oneida County, Wisconsin:

WHEREAS, in 2021, the Oneida County Board of Supervisors adopted a ten-year Supervisory District Plan creating County Supervisory Districts, Municipal Alderman Districts and Election Wards following the 2020 Census; and

WHEREAS, Wis. Stat. §59.10(3)(c) allows a county board, in its discretion, to alter the boundaries of supervisory districts based on annexations that occur after the adoption of the ten-year supervisory district plan, as long as the number of supervisory districts does not change; and

WHEREAS, the City of Rhinelander completed an annexation of parcel number RH-9333-0701, RH-9333-0702, RH-9333-0703, RH-9333-0704, RH-9333-0705, RH-9333-0707 and RH-9333-0708 on 08/15/2022, of seven parcels of approximately 14.01 acres total; and

WHEREAS, a map of the annexed parcels, along with a copy of the annexation ordinance, has been filed with the Oneida County Clerk and is attached; and

WHEREAS, the parcels annexed by the City of Rhinelander are a part of County Supervisory District 08 within Ward 03 in the Town of Pine Lake; and

WHEREAS, it is appropriate to move the annexed parcel into County Supervisory District 05 in the City of Rhinelander and alter the two affected District boundaries accordingly; and

WHEREAS, the population of the annexed parcels is zero (0) residents, which substantially maintains the original populations of the affected districts; and

WHEREAS, this resolution does not change the number of supervisory districts.

NOW, THEREFORE, BE IT RESOLVED by the Oneida County Board of Supervisors in session this 12th day of November, 2025, that the boundaries of Supervisory Districts 05 and 08 are hereby altered by moving the annexed parcels of land attached hereto from County Supervisory District 08 to County Supervisory District 05 and within Ward 02 in the City of Rhinelander, as shown on the attached document.

BE IT FURTHER RESOLVED that the Oneida County Clerk is hereby directed to forward all notices required under Chapter 59 of the Wisconsin Statutes to the Secretary of State for the purpose of advising that office of said Supervisory District boundary changes.

Vote Required: Majority = _____ 2/3 Majority = _____ 3/4 Majority = _____

The County Board has the legal authority to adopt: Yes _____ No _____ as reviewed by the Corporation Counsel, _____, Date: _____

Agenda

Approved for presentation to the County Board by the Executive Committee this 5th day of November, 2025.

Consent Agenda Item: X YES _____ NO

Fiscal Impact

- [ ] Included in Resolution
- [ ] Attached
- [x] N/A

Offered and passage moved by:

	Aye	Nay	Abstain
Supervisor Billy Fried	✓		
Supervisor Scott Holewinski	X		
Supervisor Diana Harris	X		
Supervisor Connor Showalter			
Supervisor Robb Jensen (Via Zoom - Robb Jensen)	X		
Supervisor Steven Schreier			
Supervisor Russ Fisher (Via Zoom - Russ Fisher)	X		

_____ Ayes

_____ Nays

_____ Absent

_____ Abstain

_____ Adopted

by the County Board of Supervisors this 12th day of November, 2025.

_____ Defeated

Tracy Hartman, County Clerk

Scott Holewinski, County Board Chair

Agenda

RESOLUTION # 74-2025
REZONE PETITION FOR THE TOWN OF CASSIAN
REZONE PETITION #11-2025

Resolution offered by the Planning and Development Committee

Resolved by the Board of Supervisors of Oneida County, Wisconsin:

WHEREAS, the Planning and Development Committee having considered Rezone Petition #11-2025 (copy attached), which was filed August 7, 2025, to amend the Master Zoning District Document and the Oneida County Official Zoning District Boundary Map, and having given notice thereof as provided by law and having held a public hearing thereon October 15, 2025, pursuant to § 59.69(5), Wisconsin Statutes, and having been informed of the facts pertinent to the changes which are as follows:

To rezone land from District #4 Residential and Farming to District #1B Forestry on property described as NE SE, Section 22, T37N, R6E, PIN CA-334, Town of Cassian.

And being duly advised of the wishes of the people in the area affected as follows:

WHEREAS, the owner is requesting the rezone for the ability to utilize the property for log storage and future sawmill and possible dry kilns; and

WHEREAS, the Town of Cassian approved the request (copy attached); and

WHEREAS, On October 15, 2025, the Planning and Development Committee held a public hearing and the adjoining landowners were provided with a written notice of the change and there were 0 public comments received, 1 person spoke in favor, 0 people spoke against, and 0 people spoke in ambiguity of the proposed changes; and

WHEREAS, the Planning & Development Committee has reviewed the general standards as specified in Section 9.86(F) of the Oneida County Zoning & Shoreland Protection Ordinance and concluded that the standards have been met. The Planning & Development Committee recommends passage.

NOW THEREFORE, THE ONEIDA COUNTY BOARD OF SUPERVISORS DOES ORDAIN AS FOLLOWS: Petition #11-2025:

Section 1: Any existing ordinances, codes, resolutions, or portion thereof in conflict with this ordinance shall be and are hereby repealed as far as any conflict exists.
Section 2: The ordinance shall take effect the day after passage and publication as required by law.

Agenda

Section 3: If any claims, provisions, or portions of this ordinance are adjudged unconstitutional or invalid by a court of competent jurisdiction, the remainder of the ordinance shall not be affected thereby.

Section 4: Rezone Petition #11-2025 is hereby adopted amending the Master Zoning District Document and the Oneida County Official Zoning District Boundary Map, by changing the zoning district classification from District #4 Residential and Farming to District #1B Forestry on property described as follows:

NE SE, Section 22, T37N, R6E, PIN CA-334, Town of Cassian.

The County Clerk shall, within seven (7) days after adoption of Rezone Petition #11-2025 by the Oneida County Board of Supervisors, cause a certified copy thereof to be transmitted by mail to the Cassian Town Clerk.

Vote Required: Majority = ✓ 2/3 Majority = _____ 3/4 Majority = _____

The County Board has the legal authority to adopt: Yes ✓ No _____ as reviewed by the Corporation Counsel, _____, Date: 11/3/25

Approved for presentation to the County Board by the Planning and Development Committee this 29th day of October, 2025.

Consent Agenda Item: X YES _____NO

Fiscal Impact

☐ Included in Resolution

☐ Attached

☒ N/A

Offered and passage moved by:

	Aye	Nay	Abstain
Supervisor (Scott Holewinski)	☐	☐	☐
Supervisor (Dan Hess)	☒	☐	☐
Supervisor (Bob Almekinder)	☒	☐	☐
Supervisor (Billy Fried)	☒	☐	☐
Supervisor (Mitchell Ives)	☒	☐	☐

_____ Ayes

_____ Nays

_____ Absent

Agenda

_____ Abstain

_____ Adopted

by the County Board of Supervisors this _____ day _____, 2025.

_____ Defeated

_____ _____

Tracy Hartman, County Clerk Scott Holewinski, County Board Chair

Agenda

Rezoning Petition #11-2025 Town of Lake Tomahawk to change from District #4 Residential and Farming to District #1B Forestry.

Property described as NE SE, Section 22, T37N, R6E, PIN CA-334

Authored by: Stettin Properties, LLC c/o John Lawrence
Landowner: Roland Fir Timberlands LLC
Public Hearing: October 15, 2025
Report prepared on October 8, 2025
Staff Recommendation:

Summary review of Section 9.86(F) General Standards, when reviewing a petition to rezone

Section 9.86(F)(1) Whether the change is in accord with the purpose of this ordinance.

The property owner states the purpose of the rezone petition is for log storage and future sawmill and possible dry kilns.

9.11 PURPOSE - UNDERLYING ORDINANCE: It is the purpose of this ordinance to promote the public health, safety, convenience and general welfare; to encourage planned and orderly land use development; to protect property values and the property tax base; to permit the careful planning and efficient maintenance of highway systems; to insure adequate highway, utility, health, educational and recreational facilities; to recognize the needs of agriculture forestry, industry and business in future growth; to encourage uses of land and other natural resources which are in accordance with their character and adaptability; to preserve wetlands, to conserve soil, water and forest resources; to protect the beauty and amenities of landscape and man-made developments; and to protect healthy surroundings for family life.

Section 9.86(F)(2) Whether the change is consistent with land use plans of the County, the affected town, and towns adjacent to the affected town.

Oneida County has adopted a Comprehensive Land Use Plan. The county plan is nothing more than the individual town land use plans. The Town of Cassian has an adopted comprehensive plan dated June 13, 2022. The Town of Cassian has designated the area as Residential and Farming-Areas to provide for residential, limited commercial and agricultural development in rural atmosphere. The proposal is not consistent with the Town of Cassian's Comprehensive Plan. The Town of Cassian may want to amend the future land use portion of their comprehensive plan.

Agenda

Section 9.86(F)(8) The size of the property that is the subject of the proposed change.

The parcel is approximately 40 acres in size.

Section 9.86(F)(9) Whether the area to be rezoned is defined by recognizable or clearly definable boundaries such as those found in U.S.G.S. Land Office Survey maps or recorded plats, or those created by highways, railroad rights-of-way, meandering streams or lakes.

The property has clearly definable boundaries.

Section 9.86(F)(10) Position of affected landowners.

The property owners support the request. As of the date of this report, no objections have been raised.

As of the date of this report, no correspondence has been received or placed in the file. We must wait for the completion of the public hearing before taking a final position on this matter. Landowners abutting the area to be changed were provided with written notice of the public hearing, along with the date, time and place where this will be discussed. The above information does not address any comments or information received at the public hearing. Any new information will have to be factored in with all of the above standards to the Zoning Committee's final recommendation to the County Board.

Agenda

PETITION

OFFICE OF COUNTY CLERK
ONEIDA COUNTY
AUG 7 2025
ONEIDA COUNTY CLERK

To: Oneida County Board of Supervisors
Oneida County Clerk, Courthouse
P.O. Box 400
Rhinelander, WI 54501

PETITION NO. 11-2025
RECEIPT NO. 11234105
FEE PAID 600.00
DATE REC'D 8/1/25

Please choose one of the following (1 or 2 below):

1. The undersigned hereby petitions the Oneida County Board of Supervisors to change the zoning district classification of the following described land in the Town of Cassian, Oneida County, Wisconsin, from O4 Rec + Forestry zoning district to 1B Forestry zoning district:

Insert property description. Attach map.
NE SE, Sec 22, T37N, R10E, TOWN OF CASSIAN, PARCEL CA 334
Reason for rezone:
Log storage + future sawmill + possible dry kiln

2. The undersigned hereby petitions the Oneida County Board of Supervisors to amend Chapter 9, Oneida County Zoning and Shoreland Protection Ordinance as follows:

Insert proposed language or attach a separate sheet.
Reason for the amendment:

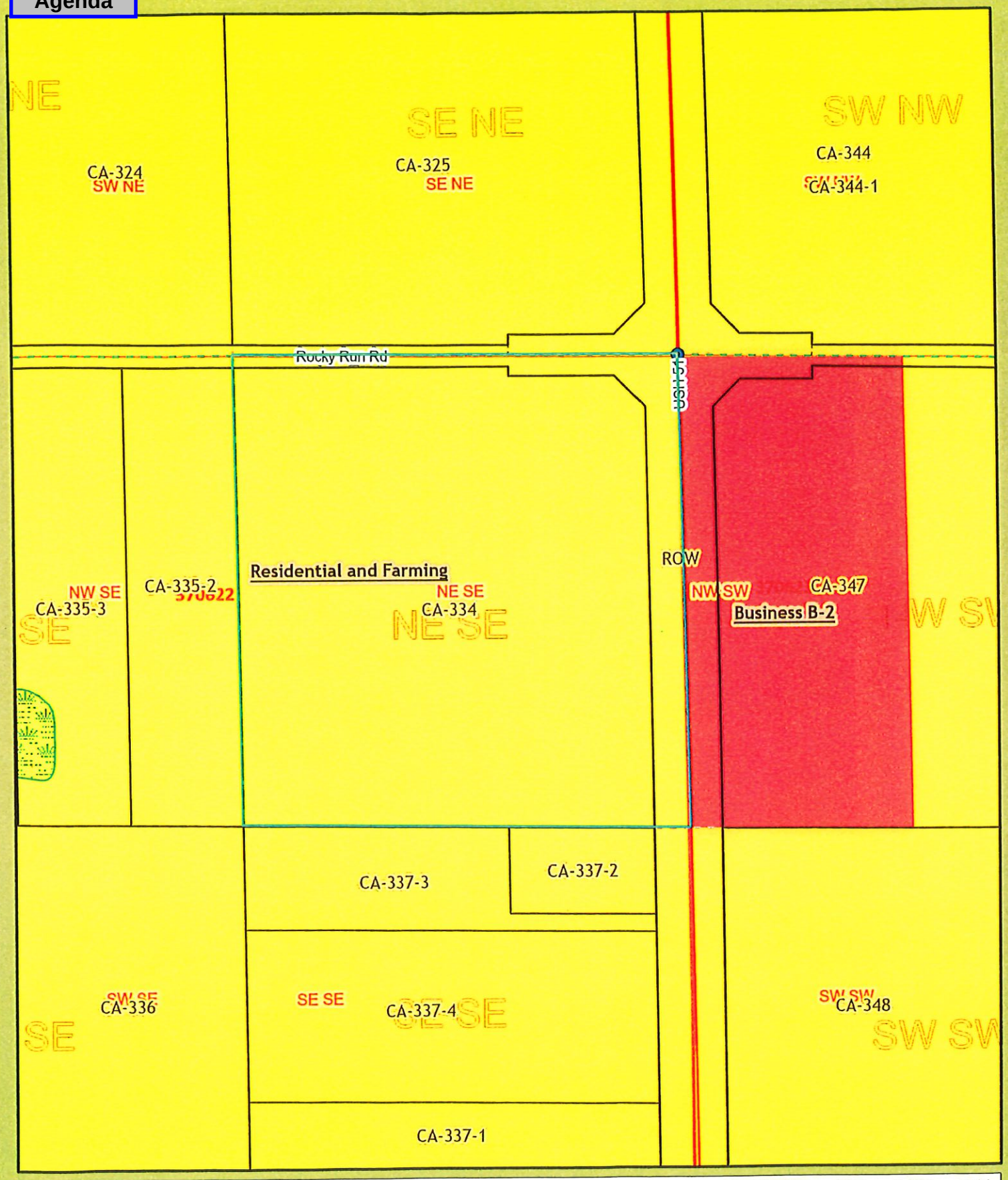
RECEIVED
AUG 01 2025
ONEIDA COUNTY
PLANNING & ZONING DEPT

Respectfully submitted on the 1st day of August 2025 by:

Owner name:	Agent name: c/o John Lawrence
Roland Fir Timberland LLC	Stettin Properties, LLC
Address:	Address:
W6250 Lake Ellen Dr	231008 N. 136th Ave
City/State/Zip:	City/State/Zip:
Cascade, WI 53011	Marathon, WI 54448
Telephone No:	Telephone No:
715-966-5975	715-581-6323
Signature	Signature
Forrest Gibeault	John Lawrence

Revised 6/11/2025

Agenda

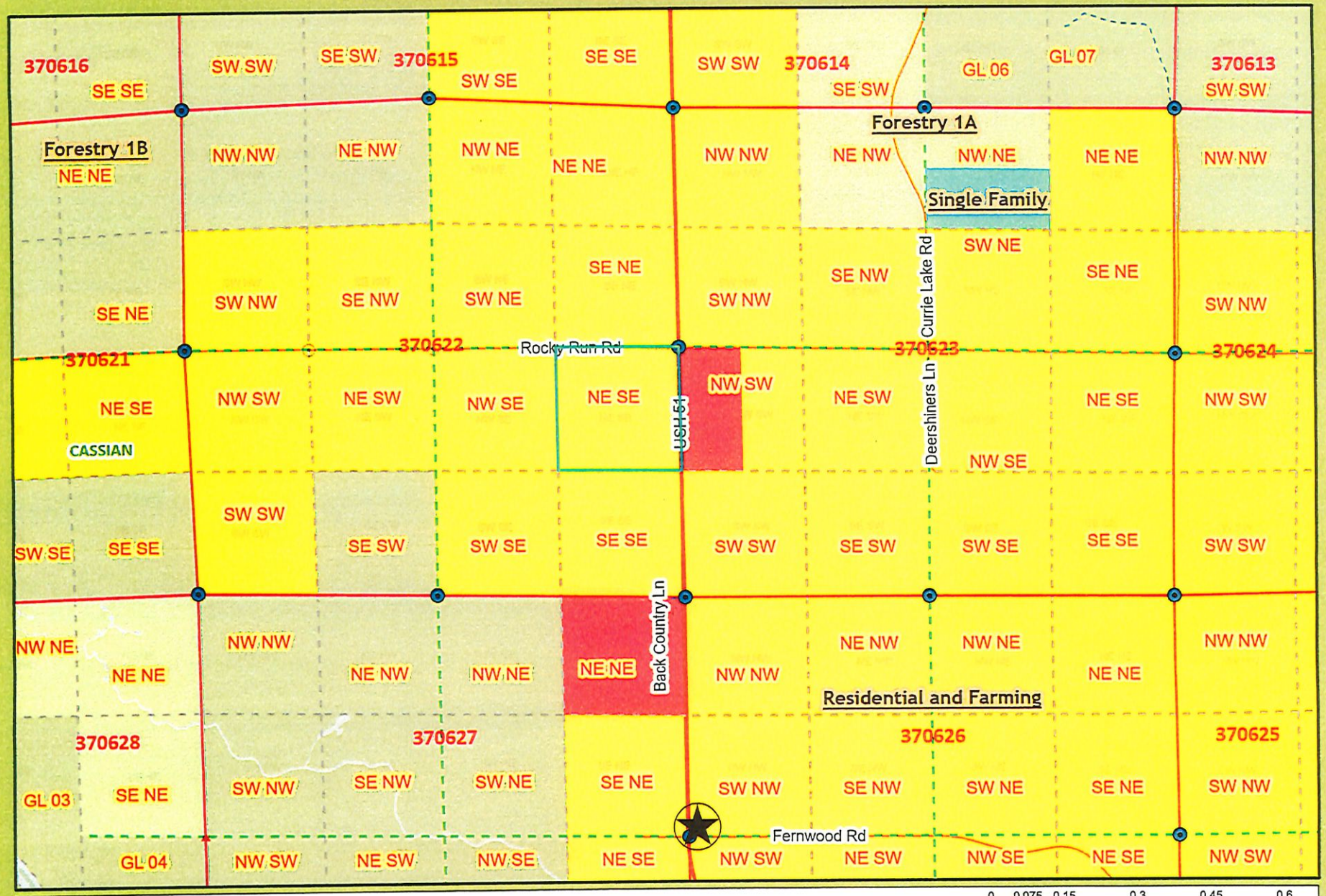


Oneida County GIS Map

Oneida County, Wisconsin

0 0.0175 0.035 0.07 0.105 0.14 mi

This map is courtesy of the Oneida County Land Information office and is a general sketch of areas in Oneida County. It should not be used to represent surveys of property. See original source documents for more information.



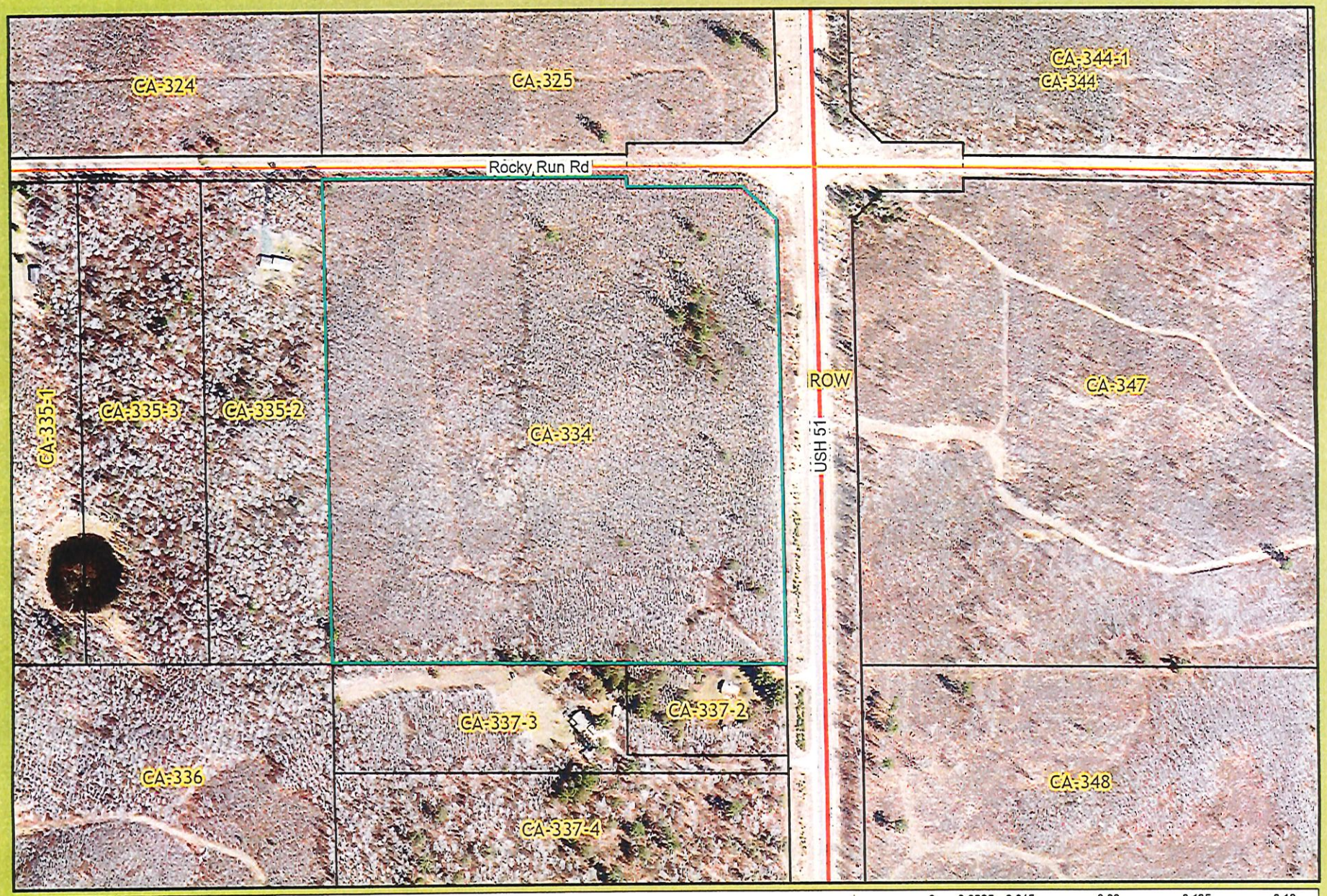
Oneida County GIS Map

Oneida County, Wisconsin

0 0.075 0.15 0.3 0.45 0.6 mi

This map is courtesy of the Oneida County Land Information office and is a general sketch of areas in Oneida County. It should not be used to represent surveys of property.

Agenda



Oneida County GIS Map

Oneida County, Wisconsin

0 0.0225 0.045 0.09 0.135 0.18 mi

This map is courtesy of the Oneida County Land Information office and is a general sketch of areas in Oneida County. It should not be used to represent surveys of property.

Agenda

Agenda

Monthly Town Board Meeting

September 8, 2025 @ 7:00 pm

Cassian Town Hall, 9110 Harshaw Rd, Harshaw, WI 54529

Meeting Minutes

Town Board meeting called to order at 7:00 pm

Pledge of Allegiance recited

Present: Ketih Gee, Rod Randolph, Ed Phebus, Julie Irish, and Stacey Plamann

Rod motioned to approve the meetings agenda, Keith seconded all aye motion carried.

Rod motioned to approve the Minutes of the Town Board Meeting, August 11, 2025, Keith seconded all aye motion carried.

Keith motioned to accept the Treasurers report, Rod seconded all aye motion carried.

The Harshaw Wanders Snowmobile club presented a donation check of $600 to representative volunteer firefighter Stacey Plamann for the Cassian Fire department.

Twin Forest Products is requesting a driveway entrance onto Rocky Run. They had been turned down by the DOT for a driveway onto HWY 51 for the property they are interested in purchasing for a proposed sawmill business. After discussing the proposed driveway location and lay out on Rocky Run with Twin Forrest Products. Ed motioned to allow driveway access to Rocky Run with a Bond for Road damages of Rocky Run Rd for 150 ft with no seasonal weight limits to access Highway 51. Keith seconded all aye motion carried.

GLITC Updated: Ed received emails that the lawyer submitted his reply brief and the court date is still planned for Sept 30th, 2025. At which time the lawyer with go in front of the judge. It seems that the organization has been approved for the facility to be constructed in a different Town. Ed will keep the Town updated on the court decision.

Agenda

There is a plan in place to replace a lot of fire department member turn out gear, that is expiring.

Infrastructure/Town Shop:

Rod has purposed to provide a 5-year road plan instead of the previous 2-year road plan.

There is a town official's meeting for the DOT Hwy K and 51 project. We will announce a public meeting when its announced.

The town has multiple items that will be going up for auction.

New Business/next agenda:

Discuss speed limits on town roads

Discuss an increase in Fire protection fees for Woodboro

Cemetery: removal of a large Balsam

Keith motioned to approve payment of vouchers, Rod seconded all aye motion carried.

Meeting adjourned at 8:23 pm

Agenda

Cassian (W)

See Aerial Map Page 49

Township 37N - Range 6E

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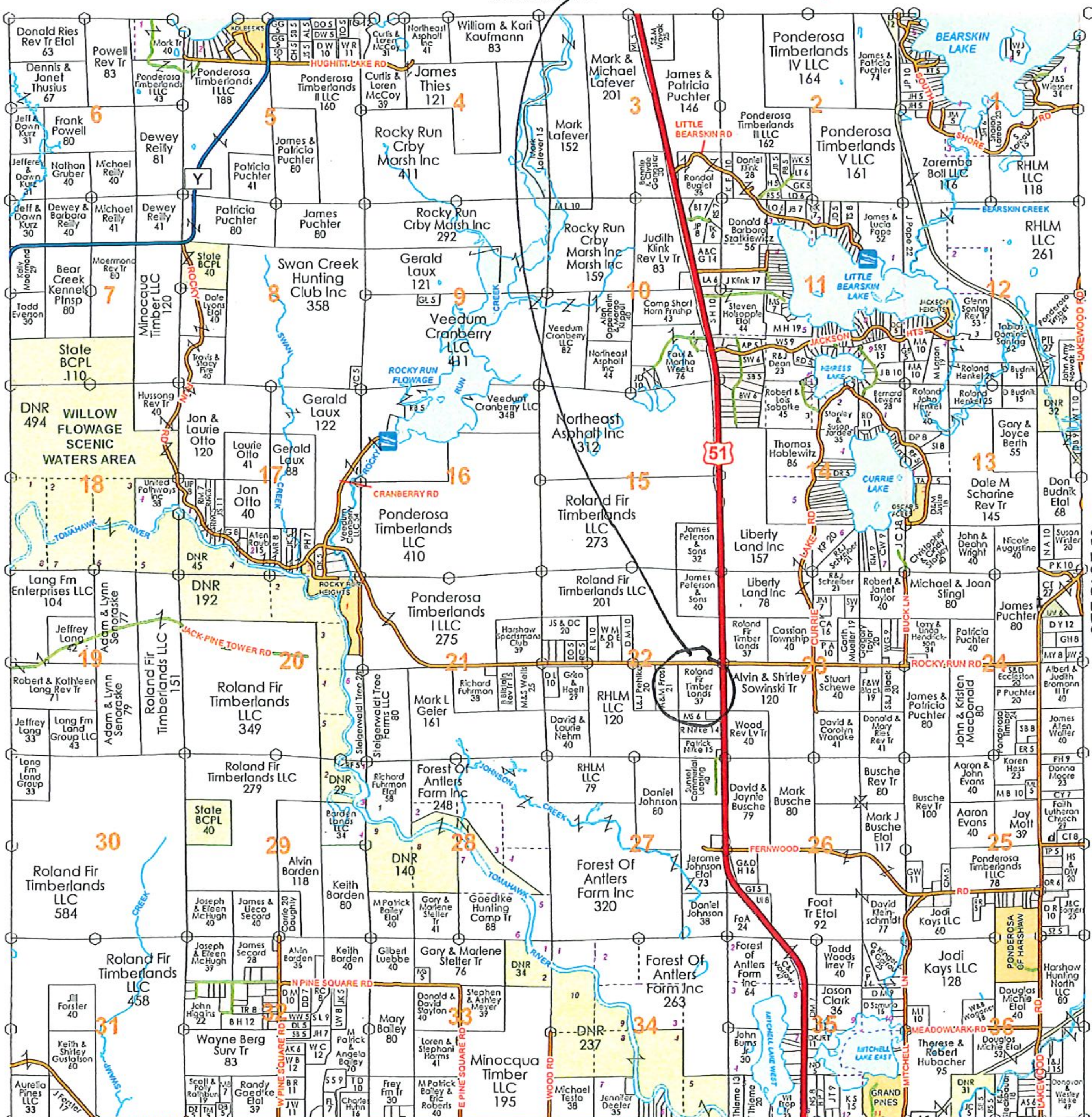
ReZone 11-2025



Agenda

RESOLUTION # 75 - 2025
General Code of Oneida County, Wisconsin
Ordinance Amendment # 03-2025

Resolution to Update Chapter 3, Accounts Receivable

Ordinance Amendment Offered by the Supervisors of the Executive Committee.

Resolved by the Board of Supervisors of Oneida County, Wisconsin:

WHEREAS, Oneida County Code Chapter 3, Accounts Receivable, has sections needing to be updated due to outdated computerized system references and changes procedures and policies; and

NOW, THEREFORE, THE ONEIDA COUNTY BOARD OF SUPERVISORS DOES ORDAIN AS FOLLOWS:

Section 1. Any existing ordinances, codes, resolutions, or portions thereof in conflict with this ordinance shall be and hereby are repealed as far as any conflicts exists.

Section 2. The ordinance shall take effect the day after passage and publication as required by law.

Section 3. If any claims, provisions or portions of this ordinance are adjudged unconstitutional or invalid by a court of competent jurisdiction, the remainder of this ordinance shall not be affected thereby.

Section 4. Section 3.18 Accounts Receivables Policies of the General Code of Oneida County, Wisconsin is amended as follows [additions noted by underline, deletions noted by strikethrough]:

§ 3.18. Accounts Receivable ~~Policies~~.

(1) Purpose <u>and Definitions</u>. To set forth guidelines for County departments administration of accounts receivable ~~and to establish responsibilities for following County regulations for documenting monies owed and monies actually received. This policy applies to all County departments regardless of location. Collections performed by the Human Service Department that are regulated by State requirements shall be exempt from this policy~~.

(a) <u>Certain services are provided in advance of payment resulting in an accounts receivable, this section sets forth accounts receivables controls and authority.</u>

(b) <u>Appropriate control shall be followed to ensure proper handling, reconciliation, accounting, fraud prevention, reporting and adherence to Generally Accepted Accounting Principles (GAAP).</u>

(c) <u>This section applies to all accounts receivables of the county unless otherwise governed by separate statute or regulation such as real estate taxes, special assessments and foreclosures; Clerk of Court debts via the State of Wisconsin Circuit Court System; citations issued per Oneida County Code or State of Wisconsin Statue; and, other court ordered fines and fees.</u>

(2) ~~Definitions. Receivables are defined as sums of money due for services performed or as a reimbursement of County expenses, which are expected to be collected from private persons, businesses, agencies, funds, or other governmental units. Receivables are not to include fines and forfeitures collected by the Clerk of Courts office.~~

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~~Vendor department is the department responsible for the collection of the accounts receivable.~~
Invoicing and Collections.

(a) The use of the County's integrated accounts receivables system shall be used to invoice customers for balances owed when practical.

1. Exception. Due to the nature of certain services provided, other specialized software may be used. For any customer invoice not billed via the County's integrated accounts receivable system, the following information must be included on any customer invoice or on an accompanying attachment: Sequential Invoice Number, Customer Name, Customer Address, Customer Telephone Number, Invoice Date, Payment Due Date, Description of Service Provided, Total Amount Due for Service Provided.

(b) Each county department is responsible for its own collections, with any accounts 180 days or older deemed as a delinquent account unless terms are otherwise agreed upon in writing prior to services being provided.

(c) Corporation Counsel may be engaged to assist in collections of delinquent accounts in accordance with any and all debt collection laws.

(d) Subject to Committee of Jurisdiction approval, third party collection agencies and / or the State of Wisconsin debt collection program may be used to assist in collections of delinquent accounts in accordance with any and all debt collection laws.

(3) ~~Immediate Payment. Whenever possible, a vendor department should collect payment at the time goods or services are provided. Vendor departments should attempt to immediately collect payment for the following types of transactions:~~
~~Sales for goods or services costing less than $5.~~
~~Sales to customers with accounts more than 90 days past due.~~ Write-Offs.

(a) At least annually, but no later than October 31st each year, each department with outstanding receivables will undertake an assessment of accounts deemed to be uncollectable.

1. Balances of accounts that may be approved by the Department Head as uncollectable:
   a. Balances of accounts more than 2-years old and under $4.
   b. Balances of accounts with any dollar amount where the debtor has died and there is no guarantor, successor or estate.
   c. Balances of accounts discharged in bankruptcy.
   d. Balances of accounts with any dollar amount where the debtor is a legal entity separate and distinct from its owners that has been dissolved, and has no guarantor or successor.
2. Balances of accounts may be determined by the Committee of Jurisdiction as uncollectable that do not qualify as uncollectable as set out in subsection 1 above.

(b) Accounts that are determined as uncollectable shall be written-off as follows:

1. If invoiced in the county's integrated accounts receivable system, uncollectable accounts shall be submitted to the Finance Director for removal no later than November 30th of each year.

2. If invoiced from specialized software, a detailed ledger for proper recording to the county's accounting system shall be provided to the Finance Director no later than

November 30th of each year and then removed from the specialized software by the Department Head by the end of the year.

(4) ~~Computer System. The County's Accounts Receivable/Receipting software provides automated receivables processing for County departments. This program is maintained on the AS/400 system and should be used when accessibility and functionality exists.~~ Reporting.

(a) Departments shall report all outstanding accounts receivables balances as of October 31st to the appropriate Committee of Jurisdiction in November, or if the committee does not meet monthly, at the first available, regularly scheduled meeting following the invoicing of balance due.

(b) Departments shall provide a detailed ledger of all outstanding balances due as of December 31st of the year to the Finance Director, and such reports shall be subject to annual auditing by the Finance Director.

~~(5) Invoicing. At the time of the sale, the vending department issues a sequentially numbered invoice to the customer or client. Only invoice forms which have been approved by the Finance Department should be used. Invoicing procedures for on-going services may vary from one department to another. Invoicing should be done on a monthly basis at a minimum.~~

~~(6) Recording Receivables. The vendor department must maintain a record (subsidiary ledger) of outstanding receivables. For departments using the Accounts Receivable/Receipting system a listing of amounts due must be produced and retained on a monthly basis. Where applicable, the listing shall be reconciled to the general ledger in a timely manner and any variances specifically documented.~~

~~(a) The vendor department invoice must include the following information for each receivable:~~

~~1. Name of debtor.~~
~~2. Description of each charge and/or credit.~~
~~3. Invoice number.~~
~~4. Date of invoice.~~
~~5. Amount of each charge or credit.~~

~~(b) The vendor department invoice listing shall be produced and retained on a monthly basis.~~

~~(7) Payment Due Dates. The vendor department shall routinely notify customers or clients of due dates and past due accounts.~~

~~(8) Past Due and Delinquent Accounts. The vendor department is responsible for vigorous pursuit of all past due and delinquent receivables within the guidelines of state and federal regulations.~~
~~Accounts with unpaid balances 60 days past the due date are considered past due.~~
~~The department is to issue a minimum of two reminder notices between 60 and 90 days after the initial billing. (Reminder notices to debtors with account balances of less than $5 are not required.)~~
~~These notices shall request immediate payment of the outstanding balance and notify the debtor of additional actions, which may be taken if the debt is not paid.~~
~~When warranted, the vendor department should make additional collection efforts, e.g., telephone contacts.~~
~~Accounts with unpaid balances more than 90 days past the due date are considered delinquent and are subject to collection procedures unless other payment arrangements have been made with the vendor department.~~

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~~(9) Collection. Collection procedures include intensive efforts to recover amounts owed. (Collection procedures are not required on accounts with a remaining balance of less than $100.)~~

~~(a) The vendor department may refer uncollected receivables to the Corporation Counsel's office when:~~

~~1. An account is 90 days or more past due, and~~

~~2. The appropriate past due notices have been sent, and~~

~~3. The amount is at least $100.~~

~~(b) Corporation Counsel Actions. Actions by the Corporation Counsel's office may include, but are not limited to:~~

~~1. Sending additional notices and making telephone contacts,~~

~~2. Court action can be taken.~~

~~(10) Write Off Procedures. The vendor department may request that uncollectable accounts be written off if the billing and collection procedures as detailed in this section have been exhausted.~~

~~(11) Write Off Criteria.~~

~~(a) Several criteria may justify write-offs:~~

~~1. The amount of the debt is insufficient to justify additional collection efforts.~~

~~2. The debtor has died and there is no guarantor or successor.~~

~~3. The debt is disputed and the vendor department has insufficient documentation to pursue collection efforts.~~

~~4. The debt is discharged in bankruptcy and there is no guarantor or successor.~~

~~(b) Write-offs for reasons other than those listed above must be approved by the committee of jurisdiction unless an approved process for all receivable write-offs is in place and does not contradict County policy.~~

~~(12) Review and Approval. The vendor department is responsible for requesting approval to write off uncollectable accounts. In each request, the vendor department indicates the collection procedures followed and the reasons the accounts are considered uncollectable. Once the appropriate write-off approvals have been obtained they will be forwarded to the Finance Department to be processed, if applicable.~~

~~(13) Reporting. Each vendor department utilizing receivable systems other than the Accounts Receivable/Receipting system will be responsible for maintaining receivables information as indicated below.~~

~~(a) The vendor department should maintain a monthly report covering the previous calendar month's receivables activity. The following information should be shown on the report.~~

~~1. Gross receivables for the month. Gross receipts for the month.~~

~~2. Amount written off.~~

~~(b) For departments using the Accounts Receivable/receipting system a listing will be provided on a monthly basis.~~

Vote Required: Majority = ✓ 2/3 Majority = _____ 3/4 Majority = _____

The County Board has the legal authority to adopt: Yes ✓ No _____ as reviewed by the Corporation Counsel, _____, Date: 11/5/25

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Approved for presentation to the County Board by the Executive Committee this 5th day of November 2025.

Consent Agenda Item: X YES _____ NO

Fiscal Impact

☐ Included in Resolution

☐ Attached

☒ N/A

Offered and passage moved by:

	Aye	Nay	Abstain
Supervisor Billy Fried	☐	☐	☐
Supervisor Scott Holewinski	☒	☐	☐
Supervisor Robb Jensen	☐	☐	☐
Supervisor Diana Harris	☒	☐	☐
Supervisor Steven Schreier	☐	☐	☐
Supervisor Russ Fisher	☐	☐	☐
Supervisor Connor Showalter	☐	☐	☐

_____ Ayes

_____ Nays

_____ Absent

_____ Abstain

_____ Adopted

by the County Board of Supervisors this 12th day of November, 2025.

_____ Defeated

Tracy Hartman, County Clerk

Scott Holewinski, County Board Chair

Agenda

RESOLUTION # 76-2025
General Code of Oneida County, Wisconsin
Ordinance Amendment # 04-2025

Resolution to Update Chapter 1, County Treasurer, Auditor/Finance Director, Investment Policy, and Chapter 3, Local Government Pooled Investment Fund, Financial Policies and Procedures

Ordinance Amendment Offered by the Supervisors of the Executive Committee.

Resolved by the Board of Supervisors of Oneida County, Wisconsin:

WHEREAS, Oneida County Code Chapter 1, County Treasurer, Auditor/Finance Director, Investment Policy, and Chapter 3, Local Government Pooled Investment Fund, Financial Policies and Procedures, has sections needing to be updated due to conflicts in language within County Code, outdated statutory references; and to reflect current practice, procedures and practices; and

NOW, THEREFORE, THE ONEIDA COUNTY BOARD OF SUPERVISORS DOES ORDAIN AS FOLLWS:

Section 1. Any existing ordinances, codes, resolutions, or portions thereof in conflict with this ordinance shall be and hereby are repealed as far as any conflicts exists.

Section 2. The ordinance shall take effect the day after passage and publication as required by law.

Section 3. If any claims, provisions or portions of this ordinance are adjudged unconstitutional or invalid by a court of competent jurisdiction, the remainder of this ordinance shall not be affected thereby.

Section 4. Section 1.13 County Treasurer, 1.27 Auditor/Finance Director, 1.38 Investment Policy, 3.03 Local Government Pooled Investment Fund, and 3.12 Financial Policies and Procedures of the General Code of Oneida County, Wisconsin are amended as follows [additions noted by underline, deletions noted by strikethrough]:

§ 1.13. County Treasurer.

(1) Applicable Statutes. See §§ 59.25, 59.61 and 59.62 ~~and 59.25(1), 59.25(3) and 59.61(3),~~ Wis. Stats.

(2) Duties. The County Treasurer shall perform all duties required of him by law including, but not limited to §§ 59.25.

(3) Bond. Oneida County shall execute and provide bond as prescribed by § 59.21(1)(b), Wis. Stats.

(4) Property Tax Collection. The County Treasurer shall collect and disburse taxes in the manner prescribed in Ch. 74, Wis. Stats. ~~Further, on or before the date prescribed in the chapter, the County Treasurer shall pay in full to the proper treasurer all special assessments and special charges included in the tax roll which have not previously been paid to, or retained by, the proper treasurer.~~ Further, the County Treasurer shall administer the provisions of § 3~~.19~~ of this Code~~, adopting § 74.485, Wis. Stats.~~

(5) Land Sold for Taxes. The County Treasurer shall proceed in the manner prescribed in Ch. 75, Wis. Stats. The County Treasurer shall foreclose tax liens in the manner prescribed in ~~§ 75.521, Wis. Stats.~~ § 3 of this Code

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(6) Retention of Records. The County Treasurer shall comply with applicable ~~§ 59.52(6), (7), (16), (17) and (18) and with the County~~ records retention statues and ordinances. ~~Ordinance, § 1.38.240.~~

~~(7) Nonpayment of Unauthorized Expenditures. See § 1.12(5) of this chapter.~~

(7) Deposit of Public Monies. To comply with § 59.61, the County Treasurer shall prepare a Resolution, to be acted upon by the County Board at their annual November meeting, designating public depositories. The County Treasurer shall proceed in the manner prescribed in § 34.05, Wis. Stats., and shall be limited as to liability as defined in § 34.06, Wis. Stats.

§ 1.27. Auditor/Finance Director.

(1) The County Auditor/Finance Director is responsible for overall financial management, accounting, financial reporting, budgeting and internal auditing of the County. This position provides financial reports, analysis and advice to the County Board and employees. The department is responsible for processing accounting records, accounts payable, central purchasing, payroll and fringe benefits payments. The County Auditor/Finance Director is one of the team of Risk Managers. In addition, the Auditor/Finance Director is charged with reviewing all resolutions/ordinance amendments that are submitted to the County Clerk to ensure that a proper fiscal impact report is attached when necessary.

(2) Investment Authority. Under § 59.62, Wis. Stats., the County Board ~~hereby~~ delegates to the County Auditor/Finance Director the authority to invest County funds~~, § 66.04(2), Wis. Stats., and § 3.18 of this General Code,~~ with the following restrictions: An monthly investment report shall be presented to the Executive Committee. ~~periodically at a meeting frequency as determined by the committee chair~~.

~~(3) Deposit of Public Monies. To comply with § 59.61, the County Auditor/Finance Director shall prepare an ordinance, to be acted upon by the County Board at their annual November meeting, designating public depositories. The County Auditor/Finance Director shall proceed in the manner prescribed in § 34.05, Wis. Stats., and shall be limited as to liability as defined in § 34.06, Wis. Stats.~~

(3) Bond. Oneida County shall execute and provide bond as prescribed by § 59.21(1)(b), Wis. Stats.

§ 1.38. Investment Policy.

(1) Introduction. The timely deposit and investment of public monies is an important and integral part of any cash management program. This statement of policy is intended for the use and guidance of the designated County official or officials with investment authority and any investment advisers to whom County officials have delegated investment authority as defined in § 66.0603(2) of the Wisconsin Statutes. This investment policy shall be reviewed annually by the County investment officer and the ~~Finance and Insurance~~ Executive Committee. The ~~Finance and Insurance~~ Executive Committee shall approve any recommended changes, and the necessary resolution to modify ~~existing policy~~ § 1.38. of this Code shall be presented to the Oneida County Board for its action.

(2) ~~Statement of Purpose~~ Guidelines. The purpose of this investment policy is to establish guidelines for investments that are broad enough to allow the investment officer to function properly within the parameters of responsibility and authority. It is also intended to be specific enough to establish a prudent set of basic procedures to assure that investment assets are adequately safeguarded.

(3) Goals and Objectives.

(a) The primary objectives of Oneida County investment activities shall be the following in order of importance:

1. Safety. The safety of the principal shall be the foremost objective.

2. Liquidity. Funds shall be invested to provide sufficient liquidity to meet all reasonably anticipated ~~disbursement~~ cash-flow requirements; and

3. Yield. Funds shall be invested to maximize return consistent with the objectives in Items 1 and 2 and other limitations described in this policy.

(4) Delegation of Authority.

(a) Pursuant to §§ 59.62~~(1)(2)~~ and 59.25~~(3)(s)~~ of the Wisconsin Statutes and to § 1.13~~(6)(a)(b)~~ and § 1.27 of the Oneida County Code, the authority to invest and reinvest monies of Oneida County, to sell or exchange securities so purchased ~~and to provide for the safekeeping of such securities~~ is delegated to the County Auditor/Finance Director, and further to provide for the safekeeping of such securities, is delegated to the County Treasurer.

(b) The Auditor/Finance Director or his/her designee shall have the authority to ~~direct~~ request the Treasurer to transfer funds between accounts established for investment purposes.

(c) ~~As defined in § 66.0603(2) of Wisconsin Statutes,~~ Subject to approval by the Executive Committee, the Auditor/Finance Director may delegate investment authority for any funds not immediately needed to a state or national bank~~, or bank~~, or trust company, or registered investment advisor which is authorized to transact business in the State.

(5) Prudence Required. The standard of prudence will apply to all investments made on behalf of the County in accordance with the "prudent person rule" of § 881.01 of the Wisconsin Statutes. ~~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."~~

(6) Depositories and Providers of General Banking Services. The primary provider of banking services ~~will be Associated Bank North, located in the City of Rhinelander, Oneida County, Wisconsin. In addition, the Auditor/Finance Director "shall" direct the Treasurer to place funds in~~ and other depositories defined in § 59.61(3) of the Wisconsin Statutes shall be selected in accordance with § 3.12 (7) – (10).

(7) Depository Collateralization Requirements. ~~With the passage of Wisconsin Act 25, effective August 1, 1985, the State of Wisconsin no longer provides an overall guarantee of public fund deposits. However, the State will continue to pledge general purpose revenues as described in Wisconsin Statutes § 20.124(1)(a) for the payment of losses of public deposits until the balance of the appropriation is exhausted. However, no payment for a loss in excess of $400,000 for any one public deposit in any individual public depository will be made. As the FDIC insures deposits up to $250,000, a public deposit is protected up to $650,000 in any one depository institution. Funds will only be placed in depository institutions that are FDIC insured.~~ Funds placed in any one depository institution ~~above $650,000,~~ including demand deposits, time deposits, and certificates of deposit must be subject to Federal Deposit Insurance Corporation (FDIC) or National Credit Union Administration (NCUA) coverage in addition to State of Wisconsin §20.124(1)(a) coverage for the payment of losses of public deposits. Deposits in excess of said coverages must be 100% collateralized as to principal and accrued interest with securities that are obligations of the U.S. Government or its agencies that are fully guaranteed by the U.S. Government. Securities held as collateral shall be delivered for safekeeping to a custodial bank selected by Oneida County. Securities held as collateral at the custodial bank will be marked to

market at least monthly, with a monthly statement sent to the ~~Investment Officer~~ County Treasurer detailing all holdings.

(8) Permitted Investments.

(a) All investments will be made in accordance with § 66.0603 of the Wisconsin Statutes ~~governing the investment of public funds and as further restricted by this Investment Policy Statement. Permitted investments are:~~

~~1. Securities issued or guaranteed as to principal and interest by the U.S. Government or agencies thereof.~~

~~2. Fixed income securities with a minimum long-term debt rating of AA by Moody's or Aa by Standard & Poor's at the time of purchase and meeting the maturity criteria outlined above.~~

~~3. Investments in commercial paper and variable rate demand notes are restricted to corporations rated A-1 and A-2 by Standard and Poor's or P-1 or P-2 by Moody's at the time of purchase.~~

~~4. Time deposits in any credit union, bank, savings bank, trust company or savings and loan association which is authorized to transact business in the State of Wisconsin if the time deposits mature in not more than three years.~~

~~5. Floating rate securities, the coupons of which adjust to market interest rates with a minimum frequency of four times annually, meeting quality and maturity criteria outlined above.~~

~~6. No-load money market mutual funds whose investments are limited to those meeting the above criteria in compliance with § 66.0603.~~

~~7. The State of Wisconsin Local Government Investment Pool (LGIP)~~.

(9) Diversification. Total holdings of any one issuer may not exceed 10% of the market value of the portfolio at the time of purchase, with the exception of U.S. Government issues and issues of U.S. Government agencies fully guaranteed as to both principal and interest by the U.S. Government.

(10) Maturities. Maturities of individual securities must be in compliance with § 66.0603 of Wisconsin Statutes.

(a) ~~Maturities of individual securities must be in compliance with § 66.0603 of Wisconsin Statutes.~~ Per this section, time deposits may not exceed three years, and debt that is not guaranteed as to principal and interest by the Federal Government or its Agencies, or a Wisconsin municipality must have a maturity not more than seven years. Maturities may be further restricted by guidelines set forth below.

(b) No individual issue shall exceed five year(s) in maturity from the date of purchase.

(c) Floating rate securities, the coupons of which adjust to market interest rates with a minimum frequency of four times annually, shall at a minimum be subject to the maturity constraints outlined in Item ~~"A"~~ (a)above.

(11) Liquidity. All securities must be readily marketable to ensure adequate portfolio liquidity.

(12) Reporting.

(a) Investment Advisers and Custodians. All investment advisers and custodians retained by the County will provide detailed monthly statements to the County Treasurer ~~Auditor/Finance Director~~. Such reports will contain at a minimum a description of each security including units held, cost, market value and current yield as well as a detailed list, by date, of all transactions executed during the period.

(b) Auditor/Finance Director. It will be the responsibility of the Auditor/Finance Director to establish and maintain records and accounts to:

1. Provide necessary internal controls to achieve reliable financial reporting, reduce the risk of error or inappropriate action, and ensure compliance with applicable laws and regulations.

2. Detail investments as to purchase date, cost, maturity and interest rate.

3. Maintain other records that may be required to accurately reflect all investment transactions.

(13) ~~[~~Investments.] The Auditor/Finance Director shall~~, when requested,~~ make a report on County investments to the Oneida County ~~Finance and Insurance~~ Executive Committee. In addition, the Auditor/Finance Director shall include a description of the County's investment Portfolio as part of his/her annual audit report to the County Board of Supervisors.

§ 3.03. ~~Local Government Pooled Investment Fund~~. Reserved

~~(1) The County Board approves and designates the Local Government Pooled Investment Fund of the State as one of the public depositories of the County. The County Treasurer is designated as the County official authorized to transfer funds to the State Treasurer for deposit to the Fund; and the Deputy County Treasurer may so act if the County Treasurer is unable to act. The designation of authority contained in this paragraph shall be subject to notice by the County Finance Committee.~~

~~[Amended by Res. No. 01-2009]~~

~~(2) The County Treasurer shall inform the State Treasurer's office in writing, including a copy of the resolution creating this section, that the County wishes to participate in the Local Government Pooled Investment Fund and that the following officials are authorized by the County to request withdrawals; and that such deposits may be made, preferably in $1,000 increments, as the persons named below determine may be safely deposited, leaving a sum sufficient in County public depositories which have been so designated by the County Board to meet the financial obligations of the County as they can reasonably be projected to occur:~~

~~(a) County Treasurer.~~

~~(b) Deputy County Treasurer.~~

§ 3.12. Financial Policies and Procedures.

[Amended by Res. No. 117-2008]

(1) All deposits of public funds shall be made daily on each business day only at one of the public depositories listed on the annual resolution adopted by the County Board at its annual meeting.

(2) The County Treasurer shall have the authority to make all payments to the County which are short $4 or less. The Treasurer shall have the authority to voucher from the General Fund funds needed to accomplish the payment of these incidental shortages. The Treasurer shall maintain an accurate written record concerning all such transactions and shall submit the voucher to the Finance and Insurance Committee for review and approval.

[Amended by Res. No. 41-2016; 1-18-2022 by Res. No. 13-2022, effective 2-1-2022]

(3) The County Treasurer and Auditor/Finance Director shall abide by the Oneida County Investment Policy pursuant to § 1.38 of this Code ~~adopted by the Board on the 20th day of January 1998 or in lieu thereof, by any investment policy adopted by the Board subsequent to that date~~.

(4) The Treasurer shall prepare and maintain a written daily receipt-disbursement form, including updated daily balances for checking accounts.

[Amended by Res. No. 01-2009]

~~(5) The Auditor/Finance Director shall maintain a written record of earnings and investments which shall be reported to the Finance Committee on a monthly basis, which record shall include information concerning average yield and individual yields.~~

~~(6) The Auditor/Finance Director shall maintain an investment record which shall be reported to~~

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~~the Finance Committee on a monthly basis which record shall include information for each investment concerning purchase price and date; date of principal maturity; location of security; amount of interest collection; date sold, receipt number and amount received. The record shall also include a log of contacts with interested County financial institutions and the Local Government Pooled Investment Fund and any other financial group that is managing the County's public funds.~~

(5) The ~~Auditor/Finance Director~~ County Treasurer shall, under the direction of the ~~Finance and Insurance~~ Executive Committee, develop specifications for the annual placement of any checking accounts the County may have with qualified financial institutions located in the County. The ~~Finance~~ Executive Committee may request the assistance of other County employees in the development of these specifications.

~~(8) The County Auditor/Finance Director shall abide by the resolution delegating investment authority, which resolution shall be reviewed and adopted by the County Board at its annual November meeting.~~

(6) All public depositories shall have been approved as qualified to become a public depository by the Commissioner of Credit Unions if the depository is a credit union chartered under Ch. 186, Wis. Stats., the Administrator of Federal Credit Unions if the depository is a federally chartered credit union, the Commissioner of Banking if the depository is a bank, savings and trust company or mutual savings bank, or by the Commissioner of Savings and Loan if the depository is a savings and loan association.

(7) The ~~Finance~~ Executive Committee shall develop and maintain specifications for banking, financial and depository services and ~~shall~~ may direct the County Treasurer to solicit and accept bids and enter into contracts in behalf of the County for such banking, financial and depository services which it determines are in the best interests of the County.

(8) Investment of County Funds by County Auditor/Finance Director. The County Auditor/Finance Director is hereby designated the Oneida County investment officer and, as such, is authorized to invest County funds with the same authority and in the same manner in which they could be invested by the County Board pursuant to § 1.27 of this Code. ~~§ 66.04(2), Wis. Stats~~.

Vote Required: Majority = ✓ 2/3 Majority = _____ 3/4 Majority = _____

The County Board has the legal authority to adopt: Yes ✓ No _____ as reviewed by the Corporation Counsel, _____, Date: 11/5/25

Approved for presentation to the County Board by the Executive Committee this 5th day of November 2025.

Consent Agenda Item: X YES _____NO

Fiscal Impact

☐ Included in Resolution

☐ Attached

☒ N/A

Offered and passage moved by:

	Aye	Nay	Abstain
Supervisor Billy Fried	☑	☐	☐
Supervisor Scott Holewinski	☒	☐	☐

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Robb Jensen - via zoom Supervisor Robb Jensen	X		
Diana Harris Supervisor Diana Harris	X		
_____ Supervisor Steven Schreier			
Russ Fisher - via zoom Supervisor Russ Fisher	X		
_____ Supervisor Connor Showalter			

_____ Ayes

_____ Nays

_____ Absent

_____ Abstain

_____ Adopted

by the County Board of Supervisors this 12th day of November, 2025.

_____ Defeated

_____ _____

Tracy Hartman, County Clerk Scott Holewinski, County Board Chair

Agenda

RESOLUTION # 77-2025

Resolution to reimburse the Town of Newbold one-half of the cost of installing a culvert over Twin Creek on Muskellunge Lake Road

Resolution approved for presentation to the Oneida County Board by the Supervisors of the Public Works & Solid Waste Committee

Resolved by the Board of Supervisors of Oneida County, Wisconsin:

WHEREAS, Wisconsin State Statute 82.08 provides for county aid to construct or repair municipal culverts and bridges to structures equivalent to 36" or larger with the municipality and county each paying one-half of the cost of construction or repair; and

WHEREAS, the County Board shall appropriate the sum required and shall levy a tax and when collected shall be held in an account administered by the Highway Committee; and

WHEREAS, a municipality that has voted to construct or repair a bridge or culvert may file an application for county aid with the county highway commissioner by June 30 of the year prior to project construction to be presented for approval as part of the following year's County budget; and

WHEREAS, in 2024 the Town of Newbold filed a petition and was approved for county aid for one-half the cost of installing a culvert over Twin Creek on Muskellunge Lake Road in the estimated amount of $35,003.36; and

WHEREAS, the Town of Newbold has paid invoices for costs to install the culvert over Twin Creek on Muskellunge Lake Road for $39,059.24 less Wisconsin Department of Natural Resources grant of $11,050.00 less Oneida County Land and Water grant of $8,000.00, which leaves one-half of the remaining cost paid by the Town of $20,009.24 eligible for reimbursement; and

WHEREAS, the County's responsibility under Section 82.08 would be one-half of $20,009.24 or $10,004.62;

THEREFORE, BE IT RESOLVED, that $10,004.62 shall be paid to the Town of Newbold and the money to come from the County Bridge Aid Account.

Vote Required: Majority = ✓ 2/3 Majority = _____ 3/4 Majority = _____

The County Board has the legal authority to adopt: Yes ✓ No _____ as reviewed by the Corporation Counsel, _____, Date: 11/6/25

Approved for presentation to the County Board by the Public Works & Solid Waste Committee this 6h day of November 2025.

Consent Agenda Item: ✓ YES _____ NO

Agenda

Fiscal Impact

☐ Included in Resolution

☐ Attached

☐ N/A

Offered and passage moved by:

	Aye	Nay	Abstain
Supervisor Ted Cushing	☑	☐	☐
Supervisor Bob Almekinder	☐	☐	☐
Supervisor Billy Fried	☑	☐	☐
Supervisor Daniel Hess	☑	☐	☐
Supervisor Robb Jensen	☐	☐	☐

_____ Ayes

_____ Nays

_____ Absent

_____ Abstain

_____ Adopted

by the County Board of Supervisors this 12th day of November, 2025.

_____ Defeated

Tracy Hartman, County Clerk

Scott Holewinski, County Board Chair

Agenda

Default Report Heading

STATEMENT OF EXPENDITURE

330.0204 NEWBOLD-MUSKELLUNGE-PAVE CULVERT

1/1/2025 Thru 12/31/2025

Invoice

11/03/2025

Account.....: 53330
County ID...:
Month/Year:
Project ID..: --

CHARGE SUMMARY	Quantity	Total	008 RA_RESURF	051 RF_CULVRT
01 TOTAL LABOR (06)	28.00	1,270.64	1,270.64	0.00
02 TOTAL MACHINERY (07)	33.00	1,117.14	1,117.14	0.00
03 TOTAL MATERIAL (08)		417.00	417.00	0.00
04 TOTAL ALL ITEMS		**2,804.78**	**2,804.78**	**0.00**

ADMIN	Rate	Total	008 RA_RESURF	051 RF_CULVRT
	4.36	122.29	122.29	0.00
SUBTOTAL		**122.29**	**122.29**	**0.00**
06 JOB GRAND TOTALS		**$2,927.07**	**2,927.07**	**0.00**

Agenda

(1)

Account.....: 53330
County ID...:
Month/Year: 8/25
Project ID..: --

ONEIDA COUNTY HIGHWAY DEPARTMENT
STATEMENT OF EXPENDITURE
330.0203 NEWBOLD-MUSKELLUNGE CULVERT REPLCMT
6/21/2025 Thru 8/29/2025

Invoice
09/03/2025
Page 4
Invoice # 250805

CHARGE SUMMARY	Quantity	Total	051 RF CULVRT
01 TOTAL LABOR (06)	150.25	7,896.27	7,896.27
02 TOTAL MACHINERY (07)	121.50	6,280.21	6,280.21
03 TOTAL MATERIAL (08)		20,265.57	20,265.57
04 TOTAL ALL ITEMS		34,442.05	34,442.05

ADMIN	Rate	Total	051 RF CULVRT
	4.36	1,501.67	1,501.67
SUBTOTAL		1,501.67	1,501.67
06 JOB GRAND TOTALS		$35,943.72	35,943.72

REMIT TO:

ONEIDA COUNTY HIGHWAY DEPT
PO BOX 696
RHINELANDER WI 54501
ATN: JERI COOPER
PHN: 715-369-6184
FAX: 715-369-2790

Pay This Amount: $35,943.72

Invoice # 250805

$ 36,132.17
for DATCP purposes
(does not include paving)

Culverts

CTW	188.45
paving	2,927.07
culvert replace	35,943.72

total project cost = $39,059.24

Agenda

(2)

TOWN OF NEWBOLD
P.O. BOX 1063
RHINELANDER, WISCONSIN 54501

Peoples STATE BANK
1.888.929.9902
79-1161-759

024696

9/11/2025

PAY TO THE ORDER OF Oneida County Highway Commission $ **39,661.53

Thirty-Nine Thousand Six Hundred Sixty-One and 53/100********** DOLLARS

Oneida County Highway Commission
P.O. Box 696
Rhinelander, WI 54501

MEMO

AUTHORIZED SIGNATURE

⑈024696⑈ ⑆075911616⑆ 8⑈104⑈525⑈

TOWN OF NEWBOLD

Oneida County Highway Commission		9/11/2025	024696
5500000 · CULTURE, RECREATION &	bike path gravel compacting O.County Inv 250812		790.74
5300000 · TRANSPORTATION:5308000	culvert work Muskellunge lk rd paving		2,927.07
5300000 · TRANSPORTATION:5308000	culvert replacment work Muskellunge lk rd Inv 250806, 250805		35,943.72

Peoples OPERATING 39,661.53

TOWN OF NEWBOLD

Oneida County Highway Commission		9/11/2025	024696
5500000 · CULTURE, RECREATION &	bike path gravel compacting O.County Inv 250812		790.74
5300000 · TRANSPORTATION:5308000	culvert work Muskellunge lk rd paving		2,927.07
5300000 · TRANSPORTATION:5308000	culvert replacment work Muskellunge lk rd Inv 250806, 250805		35,943.72

Peoples OPERATING 39,661.53

PRODUCT DLT104 USE WITH #1663 ENVELOPE

Agenda

(3)

Oneida County Land and Water Conservation Department
715-369-7835

INVOICE

SEP 16 PAID
Received & Deposited

Oneida COUNTY
LAND AND WATER CONSERVATION DEPARTMENT

DATE: August 25, 2025

Bill to: Town of Newbold
Attention: Kim Gauthier, Town Clerk
P O Box 1063
Rhinelander WI 54501

This invoice is for purchase of materials for use with the Town Of Newbold Stream Crossing Culvert Cost Share Project #2025-01 and River Surface Water Restoration Grant #RM11025

BUSINESS SERVICE	DESCRIPTION (Purchased Services - Materials - ETC.)	COST
Purchase of Materials for Town of Newbold Culvert Project	1½ bags of Bee & Butterfly Native Seed Perennial Mixture ($48.00/bag)	$72.00
Purchase of Materials for Town of Newbold Culvert Project	d10 Double Net Excelsior blanket (1)	$116.45
	Subtotal	$188.45
	TOTAL	$188.45

Please make check payable to *Oneida County Land & Water Conservation* and mail to:

Oneida County Land & Water
Attention: Michele Sadauskas
Courthouse
P O Box 400
Rhinelander WI 54501

Thank You!

Agenda

(4)

TOWN OF NEWBOLD
P.O. BOX 1063
RHINELANDER, WISCONSIN 54501

Peoples STATE BANK
1.888.929.9902
79-1161-759

024675

8/28/2025

PAY TO THE ORDER OF Oneida County Land & Water Conservation $ **188.45

One Hundred Eighty-Eight and 45/100********** DOLLARS

Oneida County Land & Water Conservation
Oneida County Courthouse
PO Box 400
Rhinelander, WI 54501

MEMO

MP
AUTHORIZED SIGNATURE

⑈024675⑈ ⑆075911616⑆ 8⑈104⑈525⑈

TOWN OF NEWBOLD

Oneida County Land & Water Conservation 8/28/2025 024675
5300000 · TRANSPORTATION:5308000 culvert project Muski Lk Rd- seed & netting 188.45

Peoples OPERATING 188.45

TOWN OF NEWBOLD

Oneida County Land & Water Conservation 8/28/2025 024675
5300000 · TRANSPORTATION:5308000 culvert project Muski Lk Rd- seed & netting 188.45

Peoples OPERATING 188.45

PRODUCT DLT104 USE WITH 61003 ENVELOPE

Agenda

5

Michele Sadauskas

From: Michele Sadauskas
Sent: Thursday, October 23, 2025 12:24 PM
To: Alex Hegeman; Dan Hess
Cc: Jonna Jewell
Subject: muskellunge lake culvert reimbursement and last bit of paperwork

Hi Alex & Dan-

I finished crunching reimbursement numbers on the installation of the Muskellunge Lake Rd. culvert. Since we came in under budget I had to adjust grant monies to stay within this State Statute parameter: "State funds could not be combined to exceed 50% of total project costs on land owned by local governments". The good news is, the town still comes in under the cost I estimated ($10,446.84) in my email dated February 25, 2025. Here are my final numbers:

Total project cost:	$39,059.24 ($188.45 [seed/blanket charge] + $35,943.72 + $2927.07 [paving charge])
State grant monies:	-$19,050.00 ($8000 [cost share] + $11,050 [dnr])
	$20,009.24
Bridge aid (Alex)	- $10,004.62
Final cost to town	**$10,004.62**

Alex, could you please confirm the above? If correct, our Department will issue a check for $19,050 and one for $1000 (return of deposit). Alex will issue the bridge aid reimbursement.

As a note. We have two last documents that the Town will need to sign for us to release the money.
1. A 20 yr. operation & maintenance agreement
2. An agreement that will that will connect the 20 yr. O&M to the right-of-way "parcel". This document will need to be notarized and recorded in the Register of Deeds office.

Both of these documents are required by the DNR's grant program. We just need to confirm some language with Register of Deeds and Jonna will have those over to you asap. Please be on the lookout for them.

If anyone has questions, please reach out.

Oneida County
LAND & WATER CONSERVATION DEPT.

Michele

Michele Sadauskas
County Conservationist
Oneida County Land & Water Conservation
Oneida County Courthouse, 2nd floor
PO Box 400
Rhinelander, WI 54501
Phone: 715-369-7835
Fax: 715-369-6268
msadauskas@oneidacountywi.gov

Agenda

Karl Jennrich
Department Head

Stephanie Boismenue
AIS Coordinator &
Conservation Technician

Oneida County
LAND AND WATER CONSERVATION DEPARTMENT

Oneida County Courthouse
P O Box 400
Rhinelander, Wisconsin 54501
Phone (715) 369-7835
Fax (715) 369-6268
www.oclw.org

Michele Sadauskas
County Conservationist

Jonna Stephens Jewell
Office Assistant

October 24, 2025

Oneida County Highway Department
P.O. Box 696
Rhinelander, WI 54501
Alex Hegeman, Department Head

Mr. Hegeman:

This letter is to confirm cost share amounts that the Oneida County Land & Water Conservation Department will reimburse to the Town of Newbold for the Muskellunge Lake Rd. Stream Crossing Project:

$ 8,000 2024 DATCP County Cost Share funds
$11,050 RM 11025 DNR Surface Water Restoration Grant funds

Total project cost was $39,059.24. It is my understanding that Town Bridge Aid will be applied to the balance of $20,009.24, leaving the final cost to town at $10,004.62.

Thank you,

M Sadauskas

Michele Sadauskas
County Conservationist, Oneida County Land & Water Conservation Department

Agenda

RESOLUTION # 78-2025

Resolution to amend loan from the General Fund to the Highway Department for purposes of capital equipment purchases.

Resolution approved for presentation to the Oneida County Board by the Supervisors of the Executive Committee

Resolved by the Board of Supervisors of Oneida County, Wisconsin:

WHEREAS, the Highway Fund is a business-type (enterprise) fund per Governmental Accounting Standards Board (GASB) definition, whereby costs of services are to be financed through system-generate revenues and not general tax dollars; and

WHEREAS intra-fund loans from the General Fund to the Highway Fund totaling $1,000,000 were previously approved for the purpose of purchasing capital equipment for the Highway Department; and

WHEREAS, the balance due on the aforementioned loans is $267,663.25 as of September 30, 2025 including principal and accrued interest; and

WHERES, the Highway Commissioner has indicated the procurement of additional equipment relative to highway and roadway services will generate new revenues sufficient to repay current loans and the requests for additional funding; and

WHEREAS, the County Board has the authority to approve increasing the General Fund loan to the Highway Fund by $390,000 to a total principal amount not to exceed $1,390,000, but no more than the exact purchase price of Patrol Trucks consistent with the approved 2023 Capital Improvement Budget, and proposed 2026 Capital Improvement Budget; and

WHEREAS, the increase in principal to the loan relative to the Patrol Trucks will only be made upon the Highway Commissioner's written confirmation to the Finance Director that the Patrol Trucks and / or related parts have been delivered, and provides invoices indicating the exact purchase price of equipment; and

WHEREAS the Oneida County General Fund loan to the Highway Fund shall accrue interest at ten basis points (0.10%) above the Local Investment Pool computed compounded monthly in keeping with past practice; and

WHEREAS the Finance Department shall initiate minimum quarterly repayments from the Highway Fund to the General Fund on March 31, June 30, September 30, December 31, in the amount of $25,000 per quarter starting March 31, 2023 and increasing by 3% each year on March 31 thereafter until all principal and interest is repaid, with any and all final balances due and paid no later than March 31, 2033, and

THEREFORE, BE IT RESOLVED, the Executive Committee is authorizing the Finance Department to restructure and amend the loan to the Highway Fund contingent upon passage of the proposed 2026 budget, and upon notification of delivery of the new equipment, and as describe herein.

Agenda

Vote Required: Majority = ✓ 2/3 Majority = ____ 3/4 Majority = ____ The County Board has the legal authority to adopt:
Yes ✓ No ____ as reviewed by the Corporation Counsel, _____, Date: 10/30/25.

Approved for presentation to the County Board by the Executive Committee this 22nd day of October 2025.

Consent Agenda Item: X YES ____ NO

Fiscal Impact

- [X] Included in Resolution
- [ ] Attached
- [ ] N/A

Offered and passage moved by:

	Aye	Nay	Abstain
Supervisor Billy Fried	X		
Supervisor Scott Holewinski	X		
Supervisor Robb Jensen	X		
Supervisor Diana Harris			
Supervisor Steven Schreier	X		
Supervisor Russ Fisher (Russ Fisher - via Zoom)	X		
Supervisor Connor Showalter			

____ Ayes

____ Nays

____ Absent

____ Abstain

____ Adopted

by the County Board of Supervisors this 12th day November, 2025.

____ Defeated

Tracy Hartman, County Clerk

Scott Holewinski, County Board Chair

Agenda

RESOLUTION # 79-2025

Resolution to Authorize the Expenditure of Opioid Settlement Funds allocated to Oneida County in Accordance with Wisconsin Act 57 of 2021 and Oneida County Resolution #58-2022 for the Purpose of 2026 Treatment Alternative and Diversion (TAD) Grant match.

Resolution approved for presentation to the Oneida County Board by the Supervisors of the Executive Committee

Resolved by the Board of Supervisors of Oneida County, Wisconsin:

WHEREAS, in 2021, a nationwide settlement agreement was reached by and between several pharmaceutical companies and a class containing most states, counties, and a number of cities and municipalities; and

WHEREAS, in 2021, the Governor signed legislation (2021 Wisconsin Act 57) which outlines the distribution and use of Wisconsin's share of settlement funds of over $400 million, with 70% of the proceeds being allocated to Wisconsin counties; and

WHEREAS, in 2022, the Wisconsin Joint Committee on Finance approved a plan which earmarks counties' use of the funds toward abatement efforts; and

WHEREAS, in 2022, Oneida County adopted Resolution #58-2022 agreeing to the settlement terms with total settlement proceeds estimated to be $1.48 million; and

WHEREAS, projects and programs benefiting from the funds must comply with the Settlement Agreement restrictions of expenditures limited to defined categories of Treatment, Prevention, and Other Strategies; and

WHEREAS, according to the Oneida County Finance Director the balance of available Opioid Settlement Funds and investment income thereon, net of any previously approved commitments, is $897,907.90 as of August 31, 2025; and

WHEREAS, the County Board authorized Opioid Settlement Funds in the amount of $23,187.00 via Resolution #105-2024 to be used for the purposes of 2025 Treatment Alternative and Diversion (TAD) Grant match, and

WHEREAS, the Department of Human Services requests $28,213.00 additional Opioid Settlement Funds to extend the program via a 2026 Treatment Alternative and Diversion (TAD) Grant match, and

WHEREAS, the Executive Committee is in agreement and recommends this project / program be funded using Opioid Settlement funds; and

Agenda

THEREFORE, BE IT RESOLVED, by the Oneida County Board of Supervisors that this project / program be funded using Opioid Settlement funds contingent upon passage of the proposed 2026 budget.

Vote Required: Majority = ✓ 2/3 Majority = _____ 3/4 Majority = _____

The County Board has the legal authority to adopt: Yes ✓ No _____ as reviewed by the Corporation Counsel, _____, Date: 10/24/25

Approved for presentation to the County Board by the Executive Committee this 22nd day of October 2025.

Consent Agenda Item: X YES _____ NO

Fiscal Impact

- [X] Included in Resolution
- [ ] Attached
- [ ] N/A

Offered and passage moved by:

	Aye	Nay	Abstain
Supervisor Billy Fried	X		
Supervisor Scott Holewinski	X		
Supervisor Robb Jensen	X		
Supervisor Diana Harris			
Supervisor Steven Schreier	X		
Supervisor Russ Fisher	X		
Supervisor Connor Showalter			

_____ Ayes

_____ Nays

_____ Absent

_____ Abstain

Agenda

_____ Adopted

by the County Board of Supervisors this 12th day November, 2025.

_____ Defeated

_____ _____

Tracy Hartman, County Clerk Scott Holewinski, County Board Chair

Agenda

RESOLUTION # 80-2025

Resolution to Authorize the Expenditure of Opioid Settlement Funds allocated to Oneida County in Accordance with Wisconsin Act 57 of 2021 and Oneida County Resolution #58-2022 for the Purpose of Funding Improvements to Hearing Room.

Resolution approved for presentation to the Oneida County Board by the Supervisors of the Executive Committee

Resolved by the Board of Supervisors of Oneida County, Wisconsin:

WHEREAS, in 2021, a nationwide settlement agreement was reached by and between several pharmaceutical companies and a class containing most states, counties, and a number of cities and municipalities; and

WHEREAS, in 2021, the Governor signed legislation (2021 Wisconsin Act 57) which outlines the distribution and use of Wisconsin's share of settlement funds of over $400 million, with 70% of the proceeds being allocated to Wisconsin counties; and

WHEREAS, in 2022, the Wisconsin Joint Committee on Finance approved a plan which earmarks counties' use of the funds toward abatement efforts; and

WHEREAS, in 2022, Oneida County adopted Resolution #58-2022 agreeing to the settlement terms with total settlement proceeds estimated to be $1.48 million; and

WHEREAS, projects and programs benefiting from the funds must comply with the Settlement Agreement restrictions of expenditures limited to defined categories of Treatment, Prevention, and Other Strategies; and

WHEREAS, according to the Oneida County Finance Director the balance of available Opioid Settlement Funds and investment income thereon, net of any previously approved commitments, is $897,907.90 as of August 31, 2025; and

WHEREAS, the County's first floor hearing room is used by the circuit courts and visiting judges; and

WHEREAS, the Oneida County Clerk of Courts, Oneida county Circuit Court Judges, Buildings & Grounds Department, and Information Technology Systems Department have indicated that the outdated audio-visual system impacts the usefulness of the room in conducting necessary judicial procedures impacting the public; and

WHEREAS, the Department of Information Technology Systems requests $30,000.00 in Opioid Settlement Funds to address the security and technology issues raised regarding the first floor hearing room, and

WHEREAS, the Executive Committee is in agreement and recommends this project / program be funded using Opioid Settlement funds; and

Agenda

THEREFORE, BE IT RESOLVED, by the Oneida County Board of Supervisors that this project / program be funded using Opioid Settlement funds contingent upon passage of the proposed 2026 budget.

Vote Required: Majority = ✓ 2/3 Majority = _____ 3/4 Majority = _____

The County Board has the legal authority to adopt: Yes ✓ No _____ as reviewed by the Corporation Counsel, _____, Date: 10/24/25

Approved for presentation to the County Board by the Executive Committee this 22nd day of October 2025.

Consent Agenda Item: X YES _____ NO

Fiscal Impact

- [X] Included in Resolution
- [ ] Attached
- [ ] N/A

Offered and passage moved by:

	Aye	Nay	Abstain
Supervisor Billy Fried	X		
Supervisor Scott Holewinski	X		
Supervisor Robb Jensen	X		
Supervisor Diana Harris			
Supervisor Steven Schreier	X		
Supervisor Russ Fisher			
Supervisor Connor Showalter			

_____ Ayes

_____ Nays

_____ Absent

_____ Abstain

_____ Adopted

by the County Board of Supervisors this 12th day November, 2025.

_____ Defeated

_____	_____
Tracy Hartman, County Clerk	Scott Holewinski, County Board Chair

Agenda

RESOLUTION # 81-2025

Resolution to Authorize the Expenditure of Opioid Settlement Funds allocated to Oneida County in Accordance with Wisconsin Act 57 of 2021 and Oneida County Resolution #58-2022 for the Purpose of Funding 50% of Peer Support Positions.

Resolution approved for presentation to the Oneida County Board by the Supervisors of the Executive Committee

Resolved by the Board of Supervisors of Oneida County, Wisconsin:

WHEREAS, in 2021, a nationwide settlement agreement was reached by and between several pharmaceutical companies and a class containing most states, counties, and a number of cities and municipalities; and

WHEREAS, in 2021, the Governor signed legislation (2021 Wisconsin Act 57) which outlines the distribution and use of Wisconsin's share of settlement funds of over $400 million, with 70% of the proceeds being allocated to Wisconsin counties; and

WHEREAS, in 2022, the Wisconsin Joint Committee on Finance approved a plan which earmarks counties' use of the funds toward abatement efforts; and

WHEREAS, in 2022, Oneida County adopted Resolution #58-2022 agreeing to the settlement terms with total settlement proceeds estimated to be $1.48 million; and

WHEREAS, projects and programs benefiting from the funds must comply with the Settlement Agreement restrictions of expenditures limited to defined categories of Treatment, Prevention, and Other Strategies; and

WHEREAS, according to the Oneida County Finance Director the balance of available Opioid Settlement Funds and investment income thereon, net of any previously approved commitments, is $897,907.90 as of August 31, 2025; and

WHEREAS, the County Board authorized Opioid Settlement Funds in the amount of $6,598.00 via Resolution #58-2025 to be used for the purposes of funding 50% of two (2) Limited Term Employee (LTE) positions in 2025, and

WHEREAS, the Department of Human Services requests $26,393.00 additional Opioid Settlement Funds to extend the LTE positions into 2026, and

WHEREAS, the Executive Committee is in agreement and recommends this project / program be funded using Opioid Settlement funds; and

THEREFORE, BE IT RESOLVED, by the Oneida County Board of Supervisors that this project / program be funded using Opioid Settlement funds contingent upon passage of the proposed 2026 budget.

Agenda

Vote Required: Majority = ✓ 2/3 Majority = _____ 3/4 Majority = _____

The County Board has the legal authority to adopt: Yes ✓ No _____ as reviewed by the Corporation Counsel, _____, Date: 10/24/25

Approved for presentation to the County Board by the Executive Committee this 22nd day of October 2025.

Consent Agenda Item: X YES _____ NO

Fiscal Impact

- [X] Included in Resolution
- [ ] Attached
- [ ] N/A

Offered and passage moved by:

	Aye	Nay	Abstain
Supervisor Billy Fried	X		
Supervisor Scott Holewinski	X		
Supervisor Robb Jensen	X		
Supervisor Diana Harris			
Supervisor Steven Schreier	X		
Supervisor Russ Fisher (Russ Fisher - Via Zoom)			
Supervisor Connor Showalter			

_____ Ayes

_____ Nays

_____ Absent

_____ Abstain

_____ Adopted

by the County Board of Supervisors this 12th day November, 2025.

_____ Defeated

_____ _____

Tracy Hartman, County Clerk Scott Holewinski, County Board Chair

Agenda

RESOLUTION # 82-2025

Resolution to provide a general wage increase for general municipal employees.

Resolution approved for presentation to the Oneida County Board by the Supervisors of the Executive Committee

Resolved by the Board of Supervisors of Oneida County, Wisconsin:

WHEREAS, the Executive Committee has reviewed the Consumer Price Index-Urban (CPIU) increase of 2.64% as prepared by the Wisconsin Employment Relations Commission for 2026; and

WHEREAS, the Executive Committee has received information from department heads, elected officials and other County Board Supervisors regarding the need for the County to continue to provide essential and sometimes difficult services to the community; and

WHEREAS, in order to provide such services, the County must be able to hire qualified staff, and retain and motivate current staff in an extremely competitive hiring market; and

WHEREAS, the County has seen the benefit of setting a competitive wage to enable the County to continue to hire qualified individuals to provide essential and difficult services to the community; and

WHEREAS, the wage increase set forth below has been recommended by the Executive Committee and included in the 2026 Budget.

BE IT RESOLVED, by the Oneida County Board of Supervisors that effective January 3, 2026, the general municipal employee shall receive the following:

- Exempt and Non-exempt wage schedules shall include an increase of 2.64% to the control point (Step 6) with all other steps to be calculated based on such increase effective January 3, 2026.

A fiscal impact statement, which is attached hereto and made apart thereof with monies, included in the approval of the 2026 budget.

Vote Required: Majority = ✓ 2/3 Majority = _____ 3/4 Majority = _____

The County Board has the legal authority to adopt: Yes ✓ No _____ as reviewed by the Corporation Counsel, _____, Date: 10/24/25

Approved for presentation to the County Board by the Executive Committee this 22nd day of October, 2025.

Consent Agenda Item: X YES ~~X~~ TA NO

Agenda

Fiscal Impact

☐ Included in Resolution

☒ Attached

☐ N/A

Offered and passage moved by:

	Aye	Nay	Abstain
Supervisor Billy Fried	☒	☐	☐
Supervisor Scott Holewinski	☒	☐	☐
Supervisor Robb Jensen	☒	☐	☐
Supervisor Diana Harris	☐	☐	☐
Supervisor Steven Schreier	☒	☐	☐
Supervisor Russ Fisher	☒	☐	☐
Supervisor Connor Showalter	☐	☐	☐

_____ Ayes

_____ Nays

_____ Absent

_____ Abstain

_____ Adopted

by the County Board of Supervisors this 12th day November, 2025.

_____ Defeated

Tracy Hartman, County Clerk

Scott Holewinski, County Board Chair

Agenda

7/24/2025 12:14 PM

ONEIDA COUNTY
FISCAL IMPACT
2025

	2025	2026	Change
Estimated Amounts			
Wages	$ 20,600,000	$ 21,143,840	$ 543,840
FICA & Medicare	1,575,900	1,617,504	41,604
Retirement	1,431,700	1,482,183	50,483
Life Insurance	20,600	21,144	544
Income Continuation Ins.*	-	-	-
Workers Comp Ins.	477,920	490,537	12,617
Total Wage & Fringe	$ 24,106,120	$ 24,755,208	$ 649,088

2.64% COLA
Estimates exclude protective employees

* Currently no employer cost associated with ICI.

Agenda

RESOLUTION # 83-2025

Resolution to deny the Notice of Circumstances of Claim filed by Consolidated Management Company d/b/a Consolidated Correctional Foodservice.

Resolution offered by the Executive Committee.

Resolved by the Board of Supervisors of Oneida County, Wisconsin:

WHEREAS, a Notice of Circumstances of Claim was served on September 23, 2025 by Consolidated Management Company d/b/a Consolidated Correctional Foodservice in the Oneida County Clerk's Office; and

WHEREAS, said Notice of Claim alleges that Consolidated Management Company sustained damages and alleges that said damages were caused by Oneida County and employees of Oneida County; and

WHEREAS, the Notice of Circumstances of Claim have been referred to outside counsel which has determined the claim should be denied; and

WHEREAS, after a review of this matter by the Corporation Counsel's Office, said office recommends that the claim be denied.

NOW, THEREFORE, BE IT RESOLVED, by the Oneida County Board of Supervisors that the claim submitted by Consolidated Management Company be and the same is hereby denied and notice is hereby given that no action on this claim may be brought against Oneida County or any of its officers, officials, agents or employees after six months from the date of service of this notice; and

BE IT FURTHER RESOLVED, that a copy of this resolution be forwarded by the County Clerk to the claimant by certified mail, return receipt requested, and/or by personal service if deemed necessary, as a notice of disallowance.

Vote Required: Majority = ✓ 2/3 Majority = _____ ¾ Majority = _____

The County Board has the legal authority to adopt: Yes ✓ No _____ as reviewed by the Corporation Counsel, _____, Date: 11/5/25

Approved for presentation to the County Board by the Executive Committee this 5th day of November, 2025.

Consent Agenda Item: ___YES ___X___NO

Fiscal Impact

☐ Included in Resolution

☐ Attached

Offered and passage moved by:

Supervisor Billy Fried

	Aye	Nay	Abstain
	X		

Agenda

☒ N/A

Scott Holewinski	☒	☐	☐
Supervisor Scott Holewinski			
Robb Jensen - Via Zoom	☒	☐	☐
Supervisor Robb Jensen			
Diana Harris	☒	☐	☐
Supervisor Diana Harris			
	☐	☐	☐
Supervisor Steven Schreier			
Russ Fisher - Via Zoom	☒	☐	☐
Supervisor Russ Fisher			
	☐	☐	☐
Supervisor Connor Showalter			

_____ Ayes

_____ Nays

_____ Absent

_____ Abstain

_____ Adopted

by the County Board of Supervisors this 12th day November, 2025.

_____ Defeated

_____ _____

Tracy Hartman, County Clerk Scott Holewinski, County Board Chair