**EXECUTIVE COMMITTEE**
**OCTOBER 7, 2026**
**MINUTES**

**YEAR 2027 BUDGET HEARINGS**

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

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

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

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

**Public Comment:** None

**Continue 2027 Budget Hearings:** Hartman stated that a sheet was handed out with the departments proposed budgets, tax levy and current cuts. Hartman reported that the current deficit is at $1.396 Million. Hartman explained that the CIP projects will also be discussed at the end of the meeting. Holewinski noted that some of the departments will need to be called back. Fried explained that he hoped that everything will be completed today.

**Public Safety:**
Clerk of Court – Clerk of Courts Brenda Behrle presented her budget, noting that the biggest increase expenses are personnel, benefits and retiree health. Behrle stated that revenues will be increased for 2027 due to changes from the legislature in fees amounts, noting that these take effect in November 2026. Behrle presented the increases; $13,000 for County Ordinances, $10,000 for Penal Fees, $20,000 for Court Fees and Cost and $2,000 for Family Court Fees, for a total of $45,000. Discussion of increasing revenue additionally by $20,000. Discussion regarding e-filing duties that would no longer be done in the Clerk of Courts, that will now be completed through Corporation Counsels office. Fried noted that there are challenges in the office. It was reported that the Health Insurance reduction is $1988 for a final total change of a reduction of $66,988.

**Motion/Second: Fried/Condado** to increase revenues for Forfeitures to $18,000, Penal Fees to $15,000, Court Fees to $30,000, Family Court to $2,000, reduce Health Insurance by $1988 for a total change of $66,688 and forward the adjusted 2027 Clerk of Courts budget it to the final decision at the end of the day. All "Aye"; Motion passes.

Circuit Court Branch I – Fried questioned why the budget numbers are so different, questioning the expenses. Hartman explained that Branch I has the Court Commissioner and Register of Probate also in their budget. Judge Schiek stated that they are pretty consistent with past years, noting that there is no longer a Law Clerk. Judge Schiek stated that it was determined to split that funding amongst the branches, they are asking to keep that funding to be able to fund researching and Court Commissioner work. Judge Schiek stated that the Law Clerk would do mediation and research, this funding is being used to fill the void and duties of that position. Discussion regarding the funding

calculation of the Law Clerk in the amount of $18,184, noting that it is being budgeted differently in Branch I and Branch II. Discussion regarding the different budgeting lines. Hartman explained that Branch I calculated the funding only until July, discussion regarding utilizing the same process for both Branches. It was determined to make both Branches process the same by entering revenue of $18,184 and the offsetting expense of $18,184 for Branch I. Health Insurance was adjusted. Discussion regarding additional costs to the department.

**Motion/Second: Fried/Hess** to forward the adjusted 2027 Branch I budget to the final decision at the end of the day. All "Aye"; Motion passes

Circuit Court Branch II – Judge Sowinski presented her budget, noting that they only have Branch II. Sowinski stated that the Judicial Assistant for Branch II does not take Health Insurance so there is no adjustment. Sowinski noted that different cases have costs that can change the budget, noting that those issues cannot be planned for. Sowinski explained how time off works for the Judges. Sowinski stated that a lot of expenses are allocated to the County that, in her opinion should be costs paid by the State. Discussion regarding how the Law Clerk is budgeted in the Branch II budget, it was determined to have both Branches budget it the same.

**Motion/Second: Fried/Tautges** to forward the adjusted 2027 Branch II budget to the end of the day. All "Aye"; Motion passes.

District Attorney – District Attorney Pfeifer presented her budget. Pfeifer noted that the increase is due to staff wages and inflation costs at approximately $1,000. Discussion regarding staffing levels for the department. Pfeifer explained that currently there is a 1.5 FTE Vacancy but recommendations just came out from the State and they are really in need of 3.3 FTE Assistant District Attorney for the department. Discussions regarding the vacancy issues. Pfeiffer explained that the state recruits for those positions and there are 55 open ADA positions throughout the state.

**Motion/Second: Fried/Tautges** to forward the 2027 District Attorney budget to the end of the day. All "Aye"; Motion passes.

Corporation Counsel – Corporation Counsel Chad Lynch presented his budget, they had a retirement of a .5 FTE Employee. Lynch went over changes in staffing organization for the office. Lynch reported that the person in the Assistant Corporation Counsel position is new and has only been with the county for a year. Lynch stated that he is still determining if he will replace the .5 position or not. Lynch explained that some of the wages from that position have been switched to legal services, to allow for the hire of any specialized attorney or specific cases. Lynch reported that there is a decrease in the budget.

**Motion/Second: Fisher/Condado** to forward the 2027 Corporation Counsel budget to the end of the day. All "Aye"; Motion passes.

*Break called at 10:03 a.m.*
*Return from break 10:14 a.m.*

Medical Examiner – Medical Examiner Cambrya Hurlburt presented her budget. Hurlburt noted that the pathology cost have increased as she is getting more drug overdoses. Hurlburt explained that this results in extra toxicology and autopsies and both toxicology and autopsy comes out of the pathology budget. Hurlburt explained the process of who can request autopsies and who can require them. Hurlburt reported that there is a three year contract with Vilas and Forest counties through 2027, contracts will be in the process of renewal for the year 2027. Discussion regarding the CIP request of the morgue. Hurlburt reported that there will be a Continuing Appropriation account built

into the CIP for maintenance and repairs. Discussion regarding charging storage fees for increased revenue.

**Motion/Second: Cushing/Hess** to forward the 2027 Medical Examiner budget to the end of the day. All "Aye"; Motion carried.

Sheriff's Office – Sheriff Hartman presented the budget for the Sheriff's Office. Hartman presented a handout with all of the Continuing Appropriation Accounts. Sheriff Hartman reported the amounts that that can be reduced from the Continuing Appropriation Accounts; Hospital Subsidy by $5272, Jail Social Security Revenue by $2400, and Ambulance Other by $311,494, totaling $319,166. Discussion regarding what account to place the returned funds, it was recommended to offset the budget deficit.

**Motion/Second: Fried/Holewinski** to move the $319,166 from Continuing Appropriation in the Sheriff's Office budget to offset the 2027 budget deficit. All "Aye"; Motion passes.

**Discussion:** Sheriff Hartman explained the process for budgeting Health Insurance for the department in the past. Sheriff Hartman reported that with the data received during this budget cycle it was easier to determine a more accurate number. Sheriff Hartman requested to decrease $423,294 in Health Insurance. Sheriff Hartman noted that this is not just because of the cost reduction with the premium cut, it's also because they were able to see what plans were being utilized. Administrative Coordinator Tracy Hartman reported that part of this is also due to the amount of vacancies in the department. It was determined to adjust the Sheriff's Office budget for a total savings of $742,461. Discussion regarding the budgeting process of the jail revenue and the Flock camera subscription.

**Motion/Second: Fried/Condado** to forward the adjusted Sheriff's Office Budget to the end of day. All "Aye"; Motion passes.

Human Services – Human Services Director Beth Hoerchler presented some options to decrease levy expenses. Hoerchler reported that these proposals have not gone through the committee of jurisdiction. Hoerchler proposed the reductions: Reduce the Nutrition Program Budget, Increase the revenue for home delivered meals, increase Aging Donation revenue, increase Birth-3 Insurance revenue, decrease emergency detentions and placement costs, decrease out-of-home care, eliminate funding to the Lakeland Senior Center, eliminate the $15,000 contribution to Tri-County Council of Domestic Violence and Sexual Assault. It was determined to increase the revenue of home delivered meals by $20,000, increase revenue for Birth - 3 insurance revenue by $5,000, reduce emergency detentions/out of home care by $35,000 and increase ADRC donations by $1,000.

**Motion/Second: Fried/Cushing** to by amend the Human Services budget by $61,000 and forward to the end of the day. All "Aye"; Motion passes.

UW Extension – Holewinski explained that he is in favor of keeping certain parts of UW Extension; Teen Court, 4-H and Youth in Governance. Rehburg reported that the County decides what services they want. Discussion regarding the services and value of UW Extension to the community. Holewinski stated that he feels that the budget is sitting well and the public wants this program. Jensen reported that increasing the donations by $10,000 would be achievable. Discussion regarding potential funding cuts. It was determined to cut to $125,000 and increase donations to $10,000.

**Motion/Second: Hess/Condado** to restore funding to the UW Extension in the amount of $125,000 and increase donation revenue to $10,000 and forward to the end of the day.

**Vote on Motion:** 6 Aye; 1 Nay, Fried
**Motion:** Passes

Solid Waste – Hartman stated that Solid Waste uses approximately $50,000 in indirect cost between, IT, Finance, LRES, Corp Counsel, and County Clerk in services. Hartman explained that Bauknecht reported that this was paid in past years and does not know why it stopped. Discussion regarding updating this cost into their budget.

**Motion/Second: Cushing/Hess** to adjust Solid Waste budget by increasing indirect costs/rent on the land for a total of $60,000, offsetting the deficit, and forward to the end of the day. All "Aye"; Motion passes.

Buildings and Grounds – Holewinski stated that there is to be a restructure of that department soon. Kennedy reported that they will also have a retirement soon. Discussion regarding budgeting for all positions until the restructure is determined, it was agreed that no changes be made at this time.

*Break called at 12:25 p.m*
*Return from break 1:23 p.m.*

**Discussion:** Fried stated that we brought back a couple of departments and there have been changes made. Hartman presented that the deficit is at $618,485 at this time. Hartman went over a few adjustments that need to be made; revenue from dog tags of $21,000 needs to be added, Health Insurance should be adjusted by $46,000 for a total of $551,485. Hartman reported that contingency was not added into the 2027 budget and this is an expense. Discussion regarding different accounts. Hartman explained that in the past $250,000 was placed into contingency. Fried agreed that $250,000 be placed into Contingency.

**Motion/Second: Fried/Cushing** to place $250,000 into the 2027 contingency line item. All "Aye"; Motion passes.

**Debt Service/Trusts, Contingency & Transfers:** Marheine presented different revenue accounts and expense accounts.

Human Services – Hartman stated that there is a front desk position open, questioning if there was a way to job-share or rotate that position for a cost savings. Hoerchler stated that there is an opening at the Timber Drive location. Discussion regarding this position being eliminated and the challenges of rotating those duties.

**Debt Service/Trusts, Contingency & Transfers:** Discussion regarding Sales Tax revenues. Fried proposed to increase the Sales Tax revenue to $7.7 Million.

**Motion/Second: Cushing/Fried** to increase the Sales Tax revenues to $7.7 Million for the 2027 budget. All "Aye"; Motion passes.

**Debt Service/Trusts, Contingency & Transfers:** Marheine continued going over the accounts and proposed adjustments, discussion ensued. Adjustments as follows; increase Interest Income $510,285, Sales Tax $200,000, Penalty on Tax $25,000, Indirect Cost $49,000, Share Revenue $10,000. LRES reduced contractual services by $7,200. Discussion regarding using some General Fund money to balance.

**Motion/Second: Fried/Cushing** to adjust the 2027 budget by the amounts just discussed for a total of $801,485. All "Aye"; Motion passes.

Administrative Coordinator Tracy Hartman announced that the 2027 budget is now balanced.

| 2027 Budget Changes | |
|---|---|
| Deficit | 4,532,408.00 |
| Health Dept - Health insurance | (1,714.00) |
| Health Dept - Increase covid vaccine revenue | (15,000.00) |
| Health Dept - increase influenza | (5,279.00) |
| Human Services - out of home care | (927,704.00) |
| Human Services - Decrease Insurance | (16,704.00) |
| Tourism | (92,800.00) |
| Treasurer - Health Insurance | (400.00) |
| IT - Contract programming | (15,000.00) |
| IT - Hardware maintenance | (25,000.00) |
| IT - Training and Conference | (500.00) |
| IT - Computer Hardware | (52,000.00) |
| IT - software maintenance | (50,000.00) |
| LRES - Health Insurance | (2,178.00) |
| LRES - Intergovernment Revenues | (600.00) |
| County Clerk - Health Insurance | (829.00) |
| Finance - Health Insurance | (222.00) |
| Dog License | (21,000.00) |
| Land Information - Insurance | (1,108.00) |
| Land Information - Aerial Photography | (20,000.00) |
| Register of Deeds - Health Insurance | (1,092.00) |
| Register of deeds - Real Estate Tansfer Tax | (7,000.00) |
| Register of deeds - Public Charges | (15,000.00) |
| Forestry - Health Insurance | (1,532.00) |
| Forestry - Stumpage | (120,000.00) |
| Land Conservation - Health Insurance | (1,386.00) |
| Planning and Zoning - Health Insurance | (2,372.00) |
| Planning and Zoning - Revenue | (80,000.00) |
| Finance - Fix Duplication of budget | (433,026.00) |
| Finance - Fix Forestry Revenue | (89,419.00) |
| Finance - Fix ROD Revenue | (175,900.00) |
| Medical Examiner - Fix ME Revenue | (35,000.00) |
| UW-EX | (135,698.00) |
| B&G - Health Insurance | (3,409.00) |
| B&G - Koinonia Expense | (31,000.00) |
| B&G - Koinonia Revenue | 168,000.00 |
| BG - Courthouse Electricity | (2,000.00) |
| BG - Central Purchasing | (250.00) |
| BG - LE Gas | (2,000.00) |
| BG - Machinery and Equipment Repair | (5,000.00) |
| BG - Building Maintenance - LE | (20,000.00) |
| Highway - Funds Applied | (887,000.00) |
| Unknown | 50.00 |
| Clerk of Courts - Increased Revenue | (18,000.00) |
| Clerk of Courts - Increased Revenue | (15,000.00) |
| Clerk of Courts - Increased Revenue | (30,000.00) |
| Clerk of Courts - Increased Revenue | (2,000.00) |
| Health Insurance | (1,988.00) |
| Branch I - Revenue | (18,184.00) |
| Branch I - Offsetting Expense | 18,184.00 |
| Branch II - Law Clerk | (2,100.00) |
| Sheriff - Continuing Appr | (5,272.00) |
| (2,400.00) | |
| (311,495.00) | |
| Sheriff - Health Insurance | (423,294.00) |
| Human Services - Family Care Meal Cost | (20,000.00) |
| Human Services - Birth - 3 Revenue | (5,000.00) |
| Human Services - Emergency Detentions | (35,000.00) |
| Human services - ADRC Donations | (1,000.00) |
| UW-EX - Funding | 135,698.00 |
| UW-EX - Increase Revenue | (10,000.00) |
| Solid Waste - Cost Allocation | (60,000.00) |
| Health Insurance Overages | (46,000.00) |
| Contingency | 250,000.00 |
| Interest Income | (510,285.00) |
| Sales Tax | (200,000.00) |
| Penalty on Taxes | (25,000.00) |
| Indirect Costs | (49,000.00) |
| LRES - Benefit Consultant | (7,200.00) |

| | |
|---|---|
| Shared Revenue | (10,000.00) |
| Deficit | - |
| Savings/Corrections | (4,532,408.00) |

**CIP and Opioid Funds** – Discussion regarding the total CIPS. Hartman reported that the total cost of CIPs are $4,809,628, $3,910,000 is coming from the General Fund and $65,000 is for outlay projects. Hartman noted that the Opioid funded projects are also included in the CIP projects. The Committee reviewed the projects noting which ones were approved and which projects needed a decision. Discussion regarding the Buildings and Grounds CIP projects. It was determined that the parking lot at the Human Service Center is of high need.

**Motion/Second: Holewinski/Hess** to approve the Timber Drive parking lot project not to exceed $115,000. All "Aye"; Motion passes.

**CIP and Opioid Funds** – Fried noted that the committee had been unanimous on the Rosell Road project and the work truck. Discussion regarding the creation of a Resolution from Forestry for financing the CIP projects to be presented to the County Board. It was noted that this went to the Committee of Jurisdiction and they approved the financing mechanism proposed and the creation of the Resolution. Discussion regarding the boom mower CIP project.

**Motion/Second: Cushing/Condado** to approve the boom mower CIP and forward it to the County Board.
**Vote on Motion:** 6 Aye; 1 Nay, Fried.
**Motion:** Passes

**CIP and Opioid Funds** – Fried presented an overview of what was approved for the Highway CIP projects and what still needed to be addressed. Rich reported the intent of the tuck-pointing project is to protect the structural integrity of the building. It was determined to leave this in as a project. Discussion regarding the patrol trucks; five trucks were received in 2026 there should be one or two more yet to be received in 2027. Holewinski stated that he recommends skipping the purchase of a truck in 2027 and to move that funding to Major Construction for the Highway Department. Rich expressed concern that this would set a precedent of not purchasing replacement trucks, noting that currently they try for a ten year replacement schedule. Discussion regarding patrol trucks and the benefit of spreading out the purchases.

**Motion/ Second: Holewinski/Hess** to remove the funding for the patrol truck of $390,000 and move it to the 2028 Patrol Shop Major Renovation CIP project. All "Aye"; Motion passes.

**CIP and Opioid Funds** – Fried went over all of the approved 2027 highway projects including: shop drainage upgrade, fire suppression, roof re-seal, tuck pointing, overhead exterior door replacement, window replacement and $390,000 for the building upgrade. Fried reported that the IT Countywide Network Infrastructure CIP project was already vetted thoroughly.

**Motion/Second: Fried/Hess** to approve the $3,910,000 of General Fund money to be used for CIP projects presented. All "Aye"; Motion passes.

**Capital Outlay** – Discussion regarding the projects including $40,000 for the PPS System redesign and $65,000 for Register of Deeds that are coming from the General Fund. It was reported that the Opioid projects, General Fund transfer projects and Designated Department Funds are listed separately for a total of $420,271 in total projects. Discussion regarding the TAD grant. Hartman stated that Human Services has to notify the State in by October 20th if they are not pursuing the

grant. Discussion regarding a potential need of calling a special meeting and the process regarding how to approve.

**Motion/Second: Fried/Cushing** to approve the General Fund transfer of the Department Capital Outlay projects listed in the amount of $65,000 with the exception of the Human Services TAD grant match. All "Aye"; Motion passes.

**Motion/Second: Fried/Hess** to move forward with the Opioid projects of the Morgue and the Phone Recorder 911 - Call Handling System for a total of $314,628 to the budget wrap-up. All "Aye"; Motion passes.

**Public Comment:** None

**2027 Budget Review, Possible Changes and Approval (including but not limited to Health Benefit Plan and Cost of Living Increase):**
Fried reported that changes were implemented in the Health Plan design to save a significant amount of money. Fried noted that the Committee wants to keep the Health Plan in place, with no additional employee contributions. It was noted that the COLA percentage put into the budget was 3.13%. Lueneburg confirmed that this was the CPIU amount. Lueneburg explained that by keeping up on this, it has helped with recruiting and retention. Hartman explained that Resolutions will need to go to the full County Board. Discussion regarding allowing the Finance Director and the Administrative Coordinator the ability to use up to $500,000 in General Fund money if there is a need, to balance the budget. Fried noted that by adding this, it will alleviate having to reconvene if an adjustment needs to be made. Fried explained that the budget can be amended at the County Board if additional adjustments need to be made. Fried acknowledged that there may be an adjustment to add the TAD Grant back in.

**Motion/Second: Fried/Hess** to allow the Finance Director to work with the Administrative Coordinator if needed to amend the 2027 Budget, to use General Fund money not to exceed $500,000 to balance the budget. All "Aye"; Motion passes.

**Motion/Second: Fried/Hess** to approve the 2027 Budget, including the CIP and Capital Outlay projects and forward to the County Board for approval at the November Budget Hearing. All "Aye"; Motion passes.

**Future Meeting Dates:** The next meeting date will to be determined, there may need to be a special meeting.

**ADJOURNMENT:**
Chairman Fried adjourned the meeting at 3:11 p.m.