NOTICE OF COMMITTEE MEETING

COMMITTEE: EXECUTIVE COMMITTEE

PLACE: COUNTY BOARD ROOM – SECOND FLOOR, ONEIDA COUNTY COURTHOUSE
ZOOM CALL-IN OPTION – 1-312-626-6799
Meeting ID: 848 6911 6283 Passcode: 804376

**** If you are having difficulties with zoom please call the County Clerk's Office at 715-369-6125. Zoom is being offered as a convenience for this meeting. If zoom functionality drops, the meeting will continue in-person at the location listed above.**

DATE: WEDNESDAY, NOVEMBER 4, 2026 **TIME:** 8:30 AM

The Executive Committee consists of a quorum of County Board Supervisors that also sit on the Planning and Development Committee, Public Works and Public Safety Committee, however, those committees will not take any formal action at this meeting. It is possible that a quorum of county board members will be at this meeting to gather information about a subject over which they have decision-making responsibility. This constitutes a meeting of the County Board pursuant to State ex rel Badke v. Greendale Village Board, Wis 2d 553, 494 n.w.2d 408 (1993), and must be noticed as such, although the County Board will not take any formal actions at this meeting. It is also possible that there may be quorums of other County Board Committees present, although those committees will not take any formal action at this meeting.

ALL AGENDA ITEMS ASSUMED TO BE DISCUSSION/DECISION ITEMS

AGENDA:

1. Call to order and Chairperson's announcements.
2. Approve agenda for todays meeting (order of agenda items at Chairperson's discretion).
3. Approve minutes of October 5th, 6th and 7th
4. Public comment
5. Presentation of Northwoods Rail Transit Commission Grant and option to be qualifying applicant
6. Resolution to Approve the 2027 Budget and 2026 Tax Levy Collected in 2027
7. 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 a Local Match to a 2027 Treatment Alternative and Diversion (TAD) Grant.
8. Forestry Projects to be funded by the WDNR Project Loan
9. Resolution to Designate Oneida County Public Depositories
10. Monthly reports (including invoices paid, budget to actual) and department updates:
    a. LRES
        - LRES Monthly Update
    b. Finance
        - Investment Report
        - Sales Tax by Month Report
        - 2025 County Statistic Section Report
    c. ITS
        - IT Planning update
    d. Treasurer
    e. County Clerk
11. Public comment
12. Dates and items for future agenda/meetings
13. Adjourn

Notice of Posting Time 8:30 a.m. Date: 11/02/2026 Place: Courthouse Bulletin Board
Billy Fried, Chair Notice posted by: Tracy Hartman, County Clerk
Notice posted by chief presiding officer or his/her designee. 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 via Mail/Fax/Email:	Time 6:30 p.m.	Date: 11/01/2026	
Northwoods River News	The Lakeland Times	North Star Journal	WPEG
WJFW TV Channel 12	NRG Media	WYCE Radio	Sunlight Report
WRJO Radio	Tomahawk Leader	WXPR Radio	

Notice is hereby further given that pursuant to the Americans with Disabilities Act reasonable accommodations will be provided for qualified individuals with disabilities upon request. Please call Tracy Hartman at (715) 369-6125 with specific information on your request allowing adequate time to respond to your request.

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See reverse side of this notice for compliance checklist with the Wisconsin Open Meeting Law.

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

EXECUTIVE COMMITTEE
OCTOBER 5, 2026
MINUTES

YEAR 2027 BUDGET HEARINGS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Executive Committee:
Outside Agencies

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

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

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

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

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

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

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

Vote on Motion: 7 Aye
Motion: Passes

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Agenda

Agenda

EXECUTIVE COMMITTEE
OCTOBER 6, 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 8:31 a.m. in the County Board Room of the Oneida County Courthouse. The meeting has been properly posted and mailed in accordance with the Wisconsin Open Meeting Law, and the facility is handicap accessible.

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

Public Comment: None

Continue 2027 Budget Hearings: Fried reported that costs have increased and advised that we have challenges to balance the budget. Hartman gave an overview of the prior day's cuts, reporting that the deficit is now $3.3 Million. Fried stated that as we look, the budget process has evolved. Discussion regarding some of the non-mandated services and cuts.

Land Records:
Land Information – Land Information Director Sara Chiamulera presented the proposed 2027 budget for Land Information. Chiamulera reported that the decrease in the Health Insurance was $1,108. Discussion regarding Arial Photography and the continuing appropriation account that is set aside to plan for the payment. Chiamulera explained that 2024 was the most recent photography flight, the plan for the next flight is 2027 with another in 2032. Discussion regarding the next flight being completed in three years versus the normal five years. Discussion regarding the grant and match funding for the 2027 flight. Discussion that by removing the allotment to the Continuing Appropriation Account for the 2027 year there will be enough funds to fund the 2032 five-year flight. Fried stated that he would like to remove $20,000 from the Continuing Appropriation Account that is being set aside for future flights.

Motion/Second: Fried/Holewinski to reduce insurance by $1,108 and reduce the Arial Photography by $20,000 and forward the adjusted 2027 Land Records budget to the final budget hearing day. All "Aye"; Motion passes.

Register of Deeds – Kyle Franson stated that the fees and duties for Register of Deeds are based on state statute. Franson went over revenues reporting that he looks to be within budget. Hess questioned revenues and if they could be increased. Discussion regarding changing the budgeted fees. It was determined to reduce Health Insurance by $1092, increase Public Charges by $15,000 and Real Estate Transfer Tax by $7,000.

Motion/Second: Hess/Cushing to reduce Health insurance by $1092, increase revenue for Public Charges to $ 275,000 and Real Estate Transfer Tax Fee to $307,000 for the 2027 Register of Deeds budget and forward it to the final budget hearing day. All "Aye"; Motion passes.

Forestry, Land & Outdoor Recreation:

Forestry – Forestry Director Jill Nemec presented her budget, noting that stumpage may come in at the end of year at or above the projection. Discussion regarding revenue and recouping administration fees. It was determined to increase Stumpage revenue by $120,000 and reduce Health Insurance by $1,532.

Motion/Second: Fried/Hess to increase stumpage revenue to $1 Million, reduce Health Insurance by $1532 and forward the 2027 Forestry budget to the final budget hearing day. All "Aye"; Motion passes.

Planning and Development/Conservation and UW-Extension:

Land Conservation – County Conservationist Michelle Sadauskas presented a summary of the budget for Land Conservation. Health Insurance was reduced by $1,386. Discussion regarding revenues. Discussion regarding non-mandated service and mandated services. Discussion regarding grant funding and levy funds. Jennrich explained that the department has been very successful obtaining grant funding, cutting levy funding would affect that grant funding.

Hess left 10:00 a.m.

Motion/Second: Fried/Cushing to reduce Health insurance by $1,386 and forward the adjusted 2027 Conservation and UW Extension budget to the final budget hearing day.
Vote on Motion: 6 Aye; 1 Absent, Hess

Hess returned 10:04 a.m.

Planning and Zoning – Planning and Development/Conservation and UW-Extension Director Karl Jennrich presented his budget. Jennrich noted that they are short employees at this time and he is also retiring. Discussion regarding adjusting the revenue. It was determined that Health Insurance will be reduced by $2372 and revenues will be increased by $80,000. Jennrich went over fees, discussion ensued.

Motion/Second: Fried/Hess to reduce Health Insurance by $2,372, increase revenue to $900,000 for the Public Charges line and forward the 2027 Planning and Zoning budget to the final day of budget hearings. All "Aye"; Motion passes.

UW Extension – Amber Rehberg, Area Extension Director, presented her budget. Fried noted that this is not a mandated program and proposed to cut it for a savings of $135,698.

Break called at 10:21 a.m.
Return from break at 10:51 a.m.

Discussion: Fried stated that when in break budget deficit numbers were recalculated. Hartman explained that there is a new Finance Director, noting some of the calculating process of the numbers needed correction. Hartman reported that with the couple of adjustments, the deficit is $2.34 Million. Discussion regarding UW Extension not being a mandated program. Rehberg went over funding sources for the UW Extension, discussion ensued. Rehberg reported that the current membership total of the 4H program is 178, noting the levels have increased for the last two years. Tautges expressed concern that this program has been in the county for 115 years as the first UW Extension agent in the state. Tautges stated that he cannot support the cutting of it.

Motion/Second: Fried/Cushing to remove the UW Extension request from the tax levy and forward to the final budget hearing day.
Roll Call Vote: 4 Aye, Fried, Holewinski, Cushing, Fisher; 3 Nay, Hess, Tautges, Condado
Motion: Passes

County Facilities:
Building and Grounds – Assistant Facilities Director Lindsey Kennedy reported that $3,409 is the reduced Health Insurance amount. Kennedy handed out a list of balances in the Continuing Appropriation Accounts, discussion regarding CIP projects completed. Discussion regarding Koinonia being sold and how that would affect revenue and expenses. Kennedy stated that the maintenance expense can be removed as well as the rent revenue for Koinonia. Discussion regarding how the sale would affect the budget, as this looks to close in October. Discussion regarding different adjustments to the budget. Fried questioned the staffing levels of the department, noting that there is a vacancy of the Buildings and Grounds Director. Kennedy reported that in the future there are ways to re-structure the department with a possibility of a cost savings. Discussion regarding staffing levels. Fried questioned the Jail Assessment funds. Kennedy stated that this is sent monthly from the Sheriff's Office and is calculated at 4% of prisoner revenue. Discussion regarding the different line items. It was determined to reduce the Courthouse Electric by $2000, Central Purchasing by $250, LEC Gas by $2,000, Machinery and Equipment repair $5,000, and reduce the LEC Building and Maintenance account by $20,000, for a total reduction of $29,250. Additionally the Health Insurance expense was reduced by $3,409, the Koinonia Fund revenue reduced by $168,000, Koinonia Fund expense reduced by $31,000 with a total net change of an increase to the deficit by $104,341.

Motion/Second: Hess/Holwinski to forward the 2027 adjusted County Facilities budget to the final of budget hearing day. All "Aye"; Motion passes.

Solid Waste:
Solid Waste Department – Solid Waste Director Lisa Bauknecht presented her budget. Hartman explained that Solid Waste is their own business unit and they do not affect the deficit. Hartman noted that the revenue and expenses stay there. Bauknecht reported that they are building up their fund, but they do have some equipment needs yet. Discussion regarding indirect costs and a cost allocation for the core services that the County provides for Solid Waste. Hartman explained that there is a cost for a line-item called Cost Allocation Wages and Fringe; discussion that this may already be counted in the budget and to look into it further. Health Insurance was adjusted by approximately $1,500, it was noted that this does not affect the levy as the department is its own business unit.

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

Break called at 12:18 p.m.
Return from break 12:26 p.m.

Public Works:
Highway Department – Highway Commissioner Ben Rich presented the budget. Hartman explained that the Highway Department is their own business unit and they fund much of their own projects. Hartman reported that they do ask for tax levy, this year the request is $3.2 Million. Hartman noted that $1.6 Million is for road projects that had previously been funded through the CIP process. Discussion regarding the fund balances and continuing appropriation accounts. Discussion regarding the health insurance reduction. Discussion regarding adjusting $887,000 of the levy request by

rolling a portion of unspent 2026 into 2027. Finance Specialist, Dan Gleason explained the levy request of $2.3 million, noting that $1.6 Million is anticipated construction cost for 2027, $450,000 is allocated for an STP project and is matching funds, the remaining is general maintenance on the roads. Gleason noted that the approximate cost is actually a low cost compared with past years. Holewinski reported that the $1.6 Million in road construction should be included as an operating expense and not a CIP project as it had been in the past. Holewinski noted that if we cannot balance the budget by budgeting it like this, we can always use some General Funds money to fill the gap. Discussion regarding funding sources and account allocations.

Motion/Second: Fried/Fisher to deduct $887,000 from the tax levy request and forward the adjusted 2027 Highway Department budget to the final budget hearing day. All “Aye”; Motion passes.

Discussion: Hartman reported that the deficit at this time is $1.425 Million. Fried stated that the tax levy sheet will be updated, a list of the cuts will be listed and presented to the Committee tomorrow.

ADJOURNMENT:
Chairman Fried adjourned the meeting at 1:01 p.m.

Agenda

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.

Agenda

Regional Infrastructure Accelerator

Technical Assistance Center Award

Award 2026



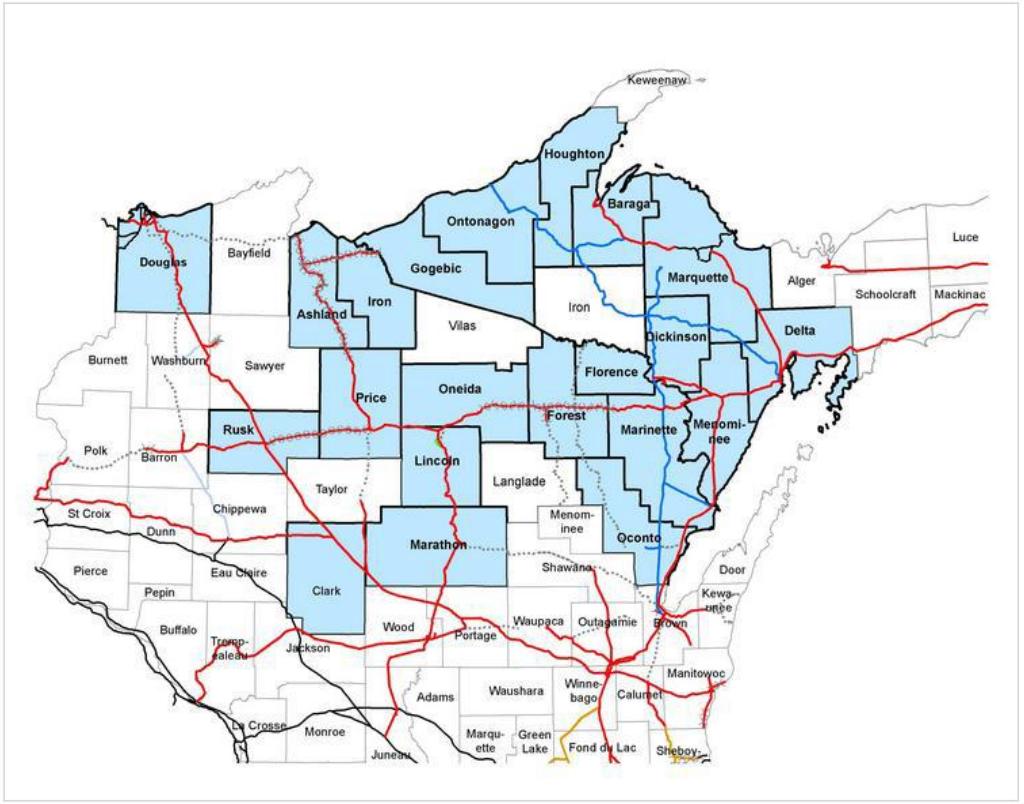
Applicant	Dale Kupczyk – Northwoods Rail Transit Commission Wisconsin Vice Chair
Sponsor	Northwoods Rail Transit Commission
Location	North Central Wisconsin Regional Plan Commission 210 McClellan St. Suite 210, Wausau WI 54403 715-849-5510 ext. 308 / northwoodsrail@ncwrpc.org
Region of Designation	Great Lakes States
Congressional Districts	All Wisconsin, Michigan, Minnesota, Illinois and Indiana
Category	Multi-State Corridor
Budget	$1,500,000

June 25, 2025

Award Pending

The Northwoods Rail Transit Commission submitted a Regional Infrastructure Accelerator Award in 2025. In April of 2026 this application was selected to receive **$1.15 million** to set up a **36-month contract to provide Technical Assistance Services** to a five-state region to support Freight, Passenger and Intermodal rail development and marine, ports and terminals and Great Lakes Containerization and electrification projects. This application was ranked in the top 5-10 received. More than $80 million was requested from a $20 million program.

Agenda



Northwoods Rail Transit Commission Membership

The proposal was submitted by the **Northwoods Rail Transit Commission (NRTC)**. North Central Regional Plan Commission was named as the grant manager and was included in the budget.

North Central Wisconsin RPC withdrew from the team within the first week, due to staffing concerns.

NRTC revenue comes from member dues and has less than $10,000 in available funds. **It was determined that NRTC was unable to manage the grant and would therefore need to transfer this award** to an eligible applicant.

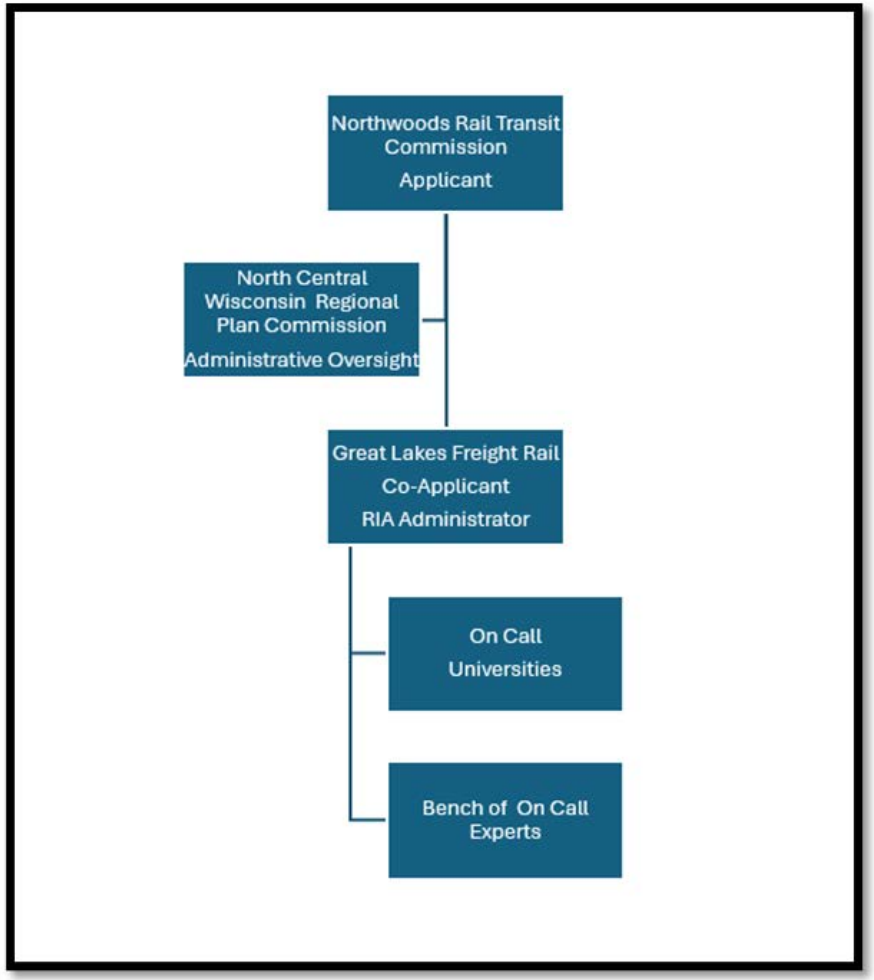
The US DOT Build America Program (BAB) wants the scope of service to be preserved in the transfer.

The Joint Venture Partner GLFR remains part of the Proposal but is not an eligible applicant.

Agenda

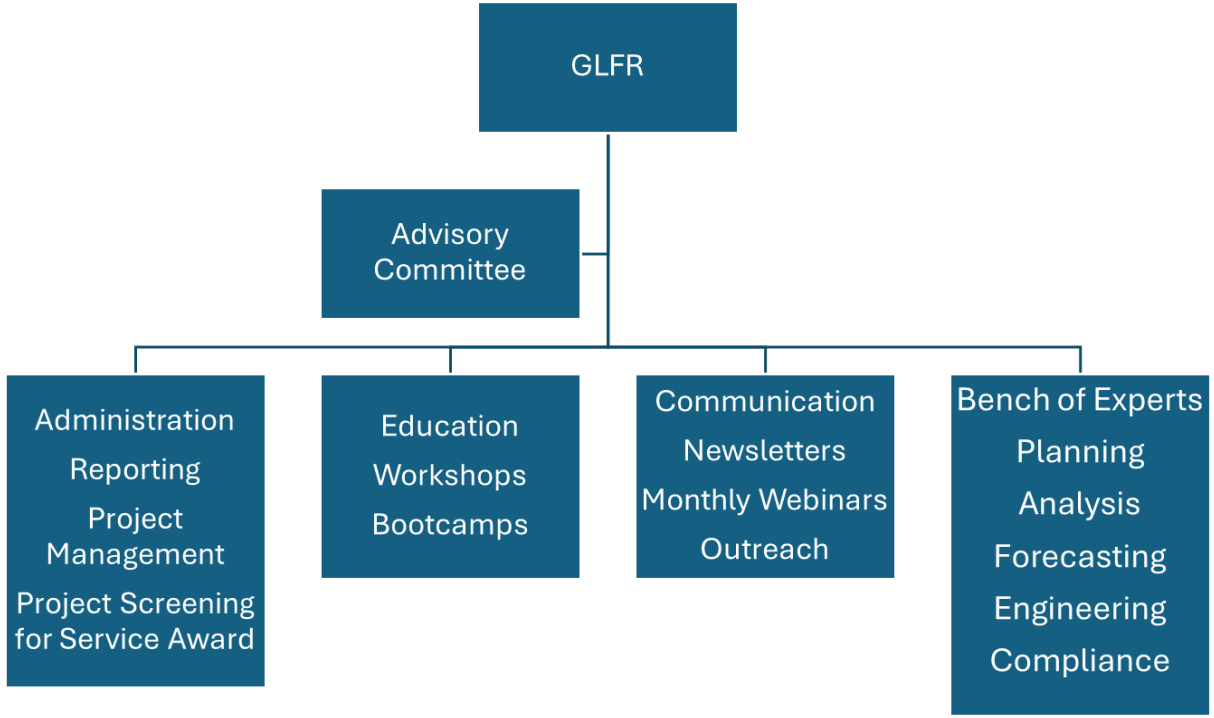
What is a Regional Infrastructure Accelerator?

- The US DOT has an Innovative Financing Arm (The Build America Bureau). **They have over $100 Billion in funds** available in the from of loans (RRIF, TIFIA and Private Activity Bonds) in addition to competitive discretionary grants.
- **There are 20 RIA's across the nation** with specific geographic and project authority to support the development of infrastructure leveraging these federal programs.
- **The RIA Tech Assistance center is charged with the identification and technical support to help rural and tribal organizations secure funds and complete predevelopment work.**
- The organization chart on the right shows the original application. We need to transfer NRTC award and Admin to a new organization to execute the contract.



Agenda

The Award



The Award was based upon a proposed **scope of work which has been documented** and will be included as an attachment to the Cooperative Agreement.

Oneida County would be represented on the Advisory Committee and would have a Grant Manager hired with RIA funds to submit invoices and monthly reports as the Cooperative Contract holder.

GLFR would manage all the financial accounting, project reporting and daily management.

The Grant Manager would manage the interface between the US DOT Build America contract manager and the GLFR for Onieda County

Agenda

What is the Need?

- The application identified over $930 million in projects in the five-state region.
- Rural applications often need predevelopment work to be successful applicants. **The RIA will provide education, outreach, consultation about the process for funding and based upon a screening tool will identify projects to move forward in the funding process.**
- Subject matter experts can be hired by RIA to support loan and grant applications to secure funding. Examples include feasibility studies, NEPA analysis, permitting, engineering cost estimation and drawings, revenue studies and other. **These activities are paid for by the RIA** however applicants may be required to pay a modest match to cover the interest costs for a line of credit to support the cooperative grant agreement reimbursement process.

Agenda

NORTHWOODS FREIGHT RAIL STUDY
BY THE NUMBERS

The Wisconsin Northwoods Freight Market Study survey collected data from Northern Wisconsin and the Upper Peninsula of Michigan.

200 Number of businesses that were sent the survey.





Number of business responses for the 2017 Northwoods Freight Rail Study.

- **58** businesses from **Wisconsin**
- **12** businesses from **northern Michigan**
- **4** businesses from **unknown locations**

10 Number of businesses that responded to **both 2013 and 2017** surveys and indicated they **shipped/received freight via rail.**

66 Number of businesses that ship/receive freight via rail in **either 2013 or 2017.**

27 Number of **additional businesses** that ship/receive freight via rail from the 2017 study survey.

90.4% of surveyed businesses use **hired trucks** to haul their products.

85% Total **weight by volume** by truck

FROM THE 41 BUSINESSES WHO SHIP LOGS/WOOD

LOGS/WOOD

were the number one shipped/received commodity by weight via rail in 2013 and 2017 surveys. Over 10.5 million tons of logs/wood are shipped annually by the 41 businesses.

Metals, steel, and aluminum products ranked number two in both imports and exports.

18,557

Number of rail cars respondents are currently **shipping/receiving per year**

123,775

Number of rail cars 41 businesses that ship logs, lumber, wood products, or pulp **could fill per year.**

IF THE 41 BUSINESSES SHIPPED ENTIRELY BY RAIL:

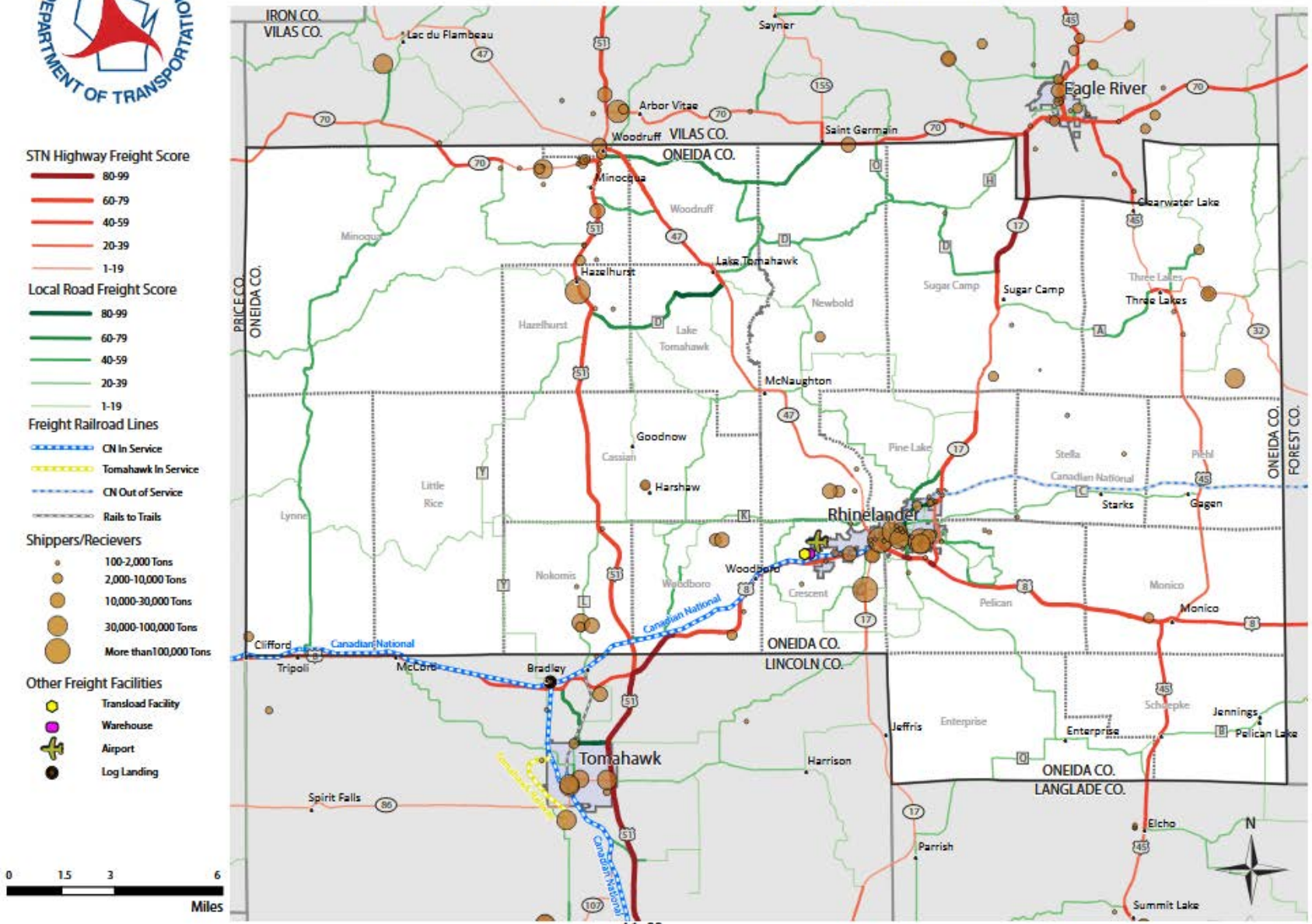
343,984
Number of **semi-truck loads** that could be **removed** from Wisconsin Roads annually.*

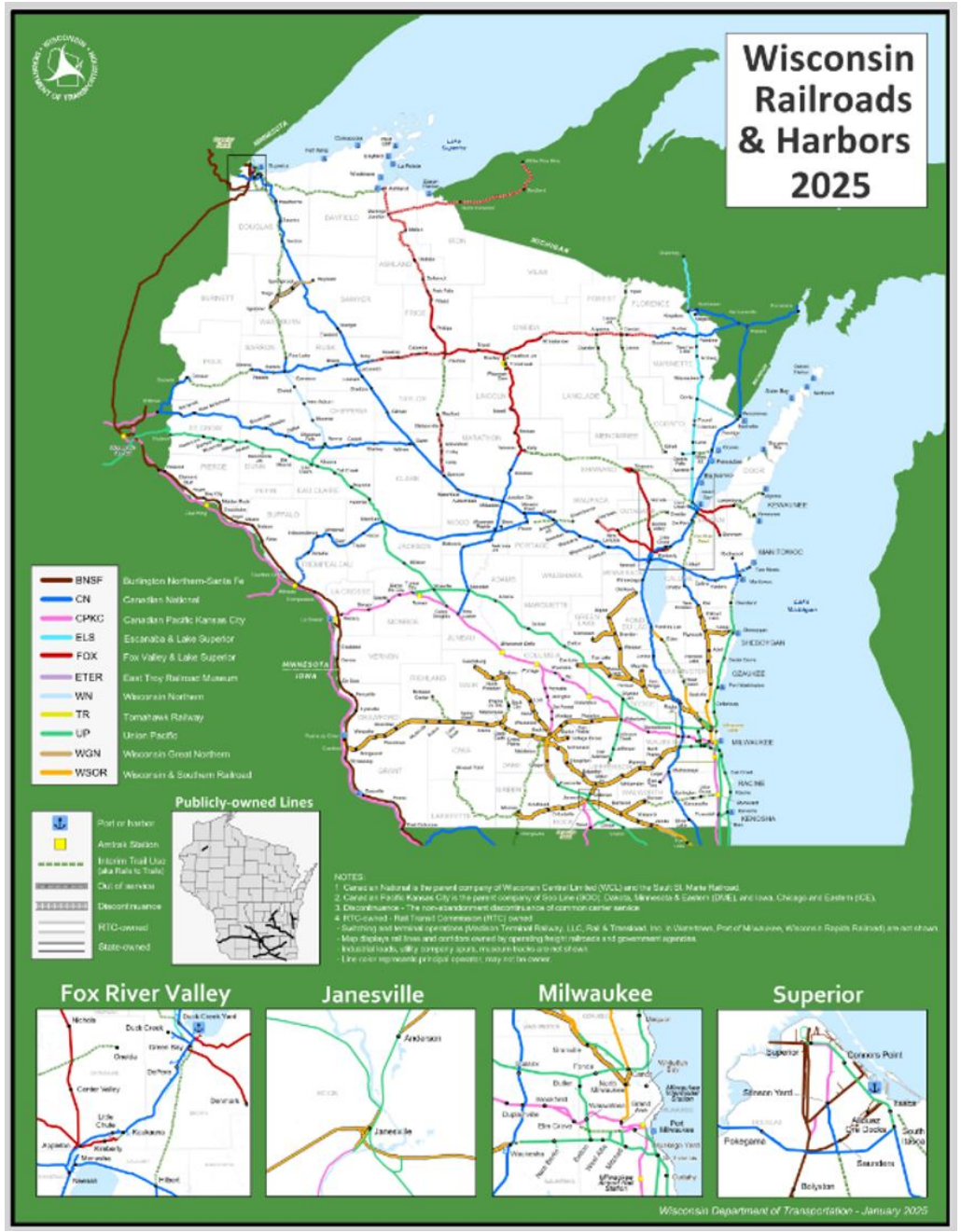
105,218
Number of **additional rail car loads** that could be added to the rail system annually — just in the logs/wood commodity alone.**

*For those 41 businesses who ship logs/wood
**Assuming survey results are representative samples

Agenda

Oneida County Freight Profile





Agenda

The Wisconsin Rail Map shows the carriers and status of the rail assets in the state. The dashed lines include low density or service excepted lines. RIA funds can help support investments to connect WI to global markets service by marine infrastructure and the connection to Class one carriers who serve North American Markets.

This map also shows the **disconnected rail assets**. Gaps in rail service reduce the economic competitiveness of rail In the state. The RIA can help support improving rail bridges, so shippers do not need to lighten loads in rail service. The RIA can support tie replacement, spurs to serve customers, transloads and the purchase of rail cars among other things.

Rail service could be restored to waterfronts and Port of Escanaba which would support SAF, forest products exports and rare earth shipments from regional mining efforts.

Agenda

Why Should Oneida County Participate?

- Wisconsin rail infrastructure has been carved up due to mergers and acquisitions which has resulted in a disconnected rail network which struggles to provide economically competitive, efficient service. ***This RIA would help fund critical projects*** in the state and region to support Wisconsin's forest productions and natural resource enterprises by ***reconnecting transportation networks*.**
- High fuel prices have resulted in trucking companies who serve the region, going bankrupt or reshaping their networks to reduce empty miles. ***Rail is needed to support supply chains no longer supported by trucks***.

Continued

- This grant was highly ranked, projects have been identified but others can be included. ***A team is ready to move forward with this award but needs an eligible applicant*** to accept the award.
- State and Regional grant assistance is expensive and public agencies often lack the subject matter expertise to support rural and regional projects. ***This RIA provides technical assistance to support improved grant success with public infrastructure development and implementation.***

Onieda County Risks

- **Staffing Concerns –** The RIA will fund a Grant Manager to handle the interface between US DOT and the RIA. This person will process invoices and submit reports. They have experience with the Cooperative contract agreements and procurement rules.
- **Subject Matter Oversight –** Project development expertise is often lacking at the local level, this skill is provided by the RIA team and double checked by the Build America Bureau to ensure all invoices and procurement meets contracting requirements. The Build America Bureau provides support about how to navigate and program resources available.
- **Experienced Grant and Transportation Experts -**will provide subject matter expertise to support project development and selection.

Agenda

Cooperative Reimbursement Agreement

- The **Cooperative reimbursement agreement** requires that the RIA pay daily expenses and subject matter experts before they can claim reimbursement from the US DOT.
- An average invoice rate of $50,000 per month is anticipated but some months maybe greater or less. A line of credit has been proposed to manage this cash flow requirement and would cost approximately $16,000 for the entire project. This cost could be covered by match fees from applicants**. We are seeking support from users to help us cover this cost.** The RIA budget can not cover this cost to cover a bridge loan.
- The Federal Government can rescind grant awards which might impact the reimbursement process. To date this has not happened.
- The RIA has the ability to collect fees for service and can reimburse what ever costs Oneida County requires for reimbursement.

Agenda

The Math – A $1.15 M RIA could support more than $200 million in infrastructure investment

- A recent CRISI Grant was provided to Twin Cities Western and they bought grain cars to support their shippers. A RIA service could help the forest products industry with the purchase of log cars to support the region. The RIA could pay for the cost of the grant application, engineering, cost estimates, feasibility etc. could be covered. A $20 million grant could be the result of RIA support.
- Wisconsin seeks an intermodal terminal. The State has explored sites but a terminal and railroad bridge obstructions would have to be addressed. This could be a $100 Million project a RRIF loan(s) could cover.
- Port development and containerization to connect Northern Wisconsin could cost $70 million or more and these costs could be covered by RIA.
- The rebuilding of the Highway 8 Rail network is essential. The RIA could fund the feasibility, engineering cost estimates and grant and or loan applications to rebuild this critical network.

Questions?

Agenda

RESOLUTION #

TO APPROVE THE 2027 BUDGET AND 2026 TAX LEVY COLLECTED IN 2027

Resolution offered by the Supervisors of the Executive Committee

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

WHEREAS, the proposed 2027 Budget Summary - Oneida County was published in the Northwoods River News on October 23, 2026, in accordance with the provisions of Wisconsin Statutes Section 65.90; and

WHEREAS, estimated expenditures and revenues for 2027 are shown in the Oneida County 2027 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 2027 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 2027 Budget.

NOW, THEREFORE, BE IT RESOLVED, by the Oneida County Board of Supervisors, which the 2027 budget appropriations, in the sums and for the purposes hereinafter set forth in the Oneida County 2027 Budget, be and the same are hereby adopted.

BE IT FURTHER RESOLVED, that the following be and is hereby declared the tax levy for 2026, collected in 2027:

1.	There is levied upon the taxable property of Oneida County the sum of for Countywide Health	$668,007.00
2.	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.	$504,559.00
3.	There is levied upon the taxable property of Oneida County the sum of for Countywide EMS.	$2,930,984.00
4.	There is levied upon the taxable property of Oneida County the sum of for all other services provided.	$15,058,429.00
	GRAND TOTAL OF ALL TAXES	$19,161,979.00

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

Approved for presentation to the County Board by the Executive Committee this 4th day November, 2026

Consent Agenda Item: _____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 Ted Cushing	☐	☐	☐
_____ Supervisor Michael Tautges	☐	☐	☐
_____ Supervisor Dan Hess	☐	☐	☐
_____ Supervisor Debbie Condado	☐	☐	☐
_____ Supervisor Russ Fisher	☐	☐	☐

_____ Ayes

_____ Nays

_____ Absent

_____ Abstain

_____ Adopted

by the County Board of Supervisors this 10th day November, 2026.

_____ Defeated

_____ _____

Tracy Hartman, County Clerk Scott Holewinski, County Board Chair

Agenda

ONEIDA COUNTY BUDGET

January 1 – December 31, 2027

Prepared October 29, 2026

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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.

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 $3 million in cost-cutting and revenue modification measures. The result is a $78 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	34,057,158	34,057,158	-	-	3,975,000	(3,975,000)
SOCIAL SERVICES FUND	18,046,074	18,046,074	-	-	-	-
NURSING FUND	1,947,461	1,947,461	-	-	-	-
WOMEN, INFANTS & CHILDREN FUND	207,445	207,445	-	-	-	-
PUBLIC HEALTH FUND	1,442,507	1,442,507	-	-	-	-
COUNTY ROADS FUND	4,860,429	5,310,429	(450,000)	450,000	-	-
OPIOID SETTLEMENT FUND	900,000	900,000	-	-	-	-
AIRPORT CAPITAL FUND	650,000	650,000	-	-	-	-
CAPITAL IMPROVE-MENT FUND	2,515,000	3,635,000	(1,120,000)	1,120,000	-	-
SOLID WASTE FUND	2,846,500	2,846,500	-	-	-	-
HIGHWAY INTERNAL SERVICE FUND	5,481,347	7,886,347	(2,405,000)	2,405,000	-	-
GRAND TOTAL	72,953,921	76,928,921	(3,975,000)	3,975,000	3,975,000	(3,975,000)

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- ✓ The General Fund accounts are for the primary operations of the county, and is proposed for $34 million in revenues and expenditures. The proposal includes a purposeful spend-down of $4 million in available fund balances to underwrite shortfalls in other funds and to fund capital projects. The proposed transfer out of the General Fund is in compliance with Oneida County's Stabilization Fund Policy.
- ✓ Special Revenue Funds including Social Services, Nursing, Women Infants & Children, Public Health, Roads, and Opioid Settlement total estimated revenues of $27.4 million and proposed expenses of $27.8 million. These funds are used to track restricted funds such as grants, and are currently proposed with a deficit of $450,000. Funds are being applied from the previous year and the remaining 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 $2.5 million in revenue, and $3.6 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, Sheriff and Information Systems Technology Departments. This fund has a deficit of $1.1 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 and Highway Internal Service Funds. Combined, these funds total $10 million in estimated revenues and $10.7 million in projected expenses. The deficit of $2.4 million 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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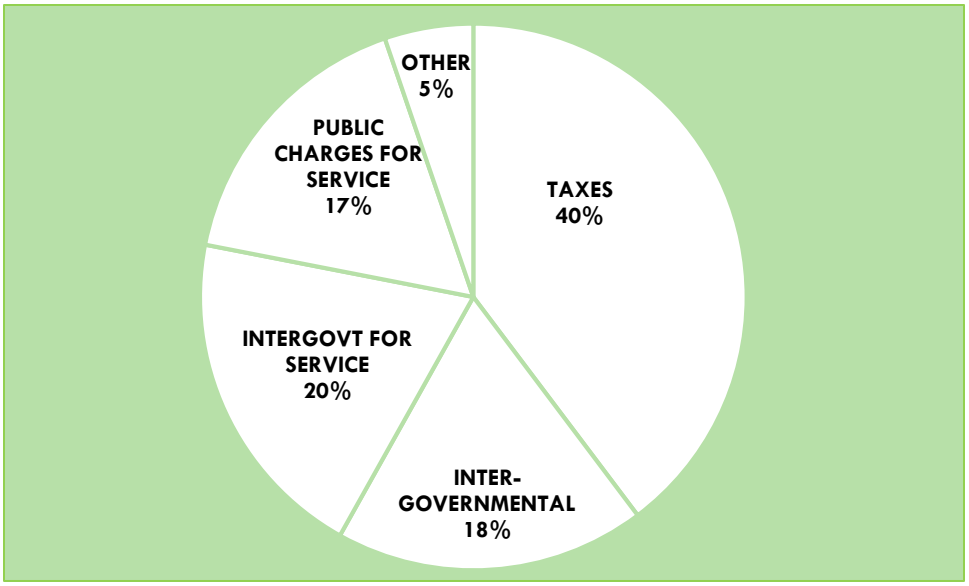
In accordance with Wisconsin Statute 65.90(2) following is a report of revenues, expenses and transfers for all county funds, including the Executive Committee recommendation for the upcoming year, provided for consideration by the Oneida County Board of Supervisors.

All Funds	2027 Budget Request	2026 Amended Budget	2026 Year End Estimate	2025 Actual	2024 Actual
Taxes	28,581,286	27,399,027	26,633,049	26,519,352	26,891,005
Intergovernmental	13,227,895	12,901,787	12,882,122	13,555,124	13,858,588
License & Permit	26,500	24,000	24,000	27,027	23,853
Fines, Forfeit & Penalty	174,800	177,800	176,500	182,472	317,337
Public Charges	12,002,125	10,855,187	10,751,377	9,240,091	7,543,681
Intergovernmental Charges	11,054,787	12,931,579	12,987,239	14,198,326	9,896,667
Miscellaneous	3,095,931	2,823,292	2,820,438	3,742,315	3,091,090
Other Financing	4,790,597	4,143,411	3,006,422	7,338,909	61,243
TOTAL REVENUES	**72,953,921**	**71,256,083**	**69,281,147**	**74,803,616**	**61,683,465**
General Government	11,870,779	13,196,392	11,231,624	8,515,853	10,482,039
Public Safety	17,647,128	17,143,760	16,859,094	16,123,121	15,738,358
Public Works	16,240,357	15,857,605	14,986,527	13,935,864	12,269,943
Human Services	21,230,021	21,379,064	21,082,707	22,676,634	11,220,510
Culture, Ed. & Recreation	1,875,841	2,024,917	1,987,382	1,469,766	1,481,174
Conservation & Development	3,667,077	1,707,881	1,602,852	2,302,929	1,489,944
Capital Outlay	3,460,000	5,693,800	1,644,410	1,786,826	717,908
Transfers & Contingency	937,718	551,605	3,731,432	3,031,856	3,887,358
TOTAL EXPENSES	**76,928,921**	**74,555,024**	**73,126,028**	**69,842,849**	**57,287,231**
NET BEFORE TRANSFERS	**(3,975,000)**	**(3,298,941)**	**(3,844,881)**	**4,960,767**	**4,396,233**
Transfers In	2,132,502	3,435,940	3,435,940	8,625,352	3,891,018
Transfers Out	2,132,502	3,435,940	3,435,940	8,625,352	3,891,018
NET AFTER TRANSERS	**(3,975,000)**	**(3,298,941)**	**(3,884,881)**	**4,960,767**	**4,396,233**

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Revenues

Total revenues are estimated to be $71.9 million, a 0.9% increase compared to the prior year budget.



- ✓ Taxes account for 40% of the total revenues estimated, a 1% or $682 thousand increase versus the prior year budget.
- ✓ As shown on the next page, the property tax levy for 2026 to be collected in 2027 is proposed for $19.16 million, an increase of 1% 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 1.2%, or $188 thousand.
  - o Other aspects of the levy are "above the cap" emergency medical services (EMS), WDOR charges, and funding for the libraries. This amount is proposed for $2.83 million.
  - o Categories receiving an increase in tax levy support include public health, human services emergency management services, buildings & grounds, Insurance & Risk and the roads fund; categories with a reduction in tax levy support include town bridge aid, Information technology, the general fund and WDOR charges.
  - o Per the Wisconsin Department of Revenue, Oneida County equalized value has increased by 11.4% from the prior year to $14.7 billion.
  - o The estimated Oneida County tax rate, based on Wisconsin Department of Revenue (WDOR) published equalized valuation, is estimated to decrease -10%, down to $1.30.

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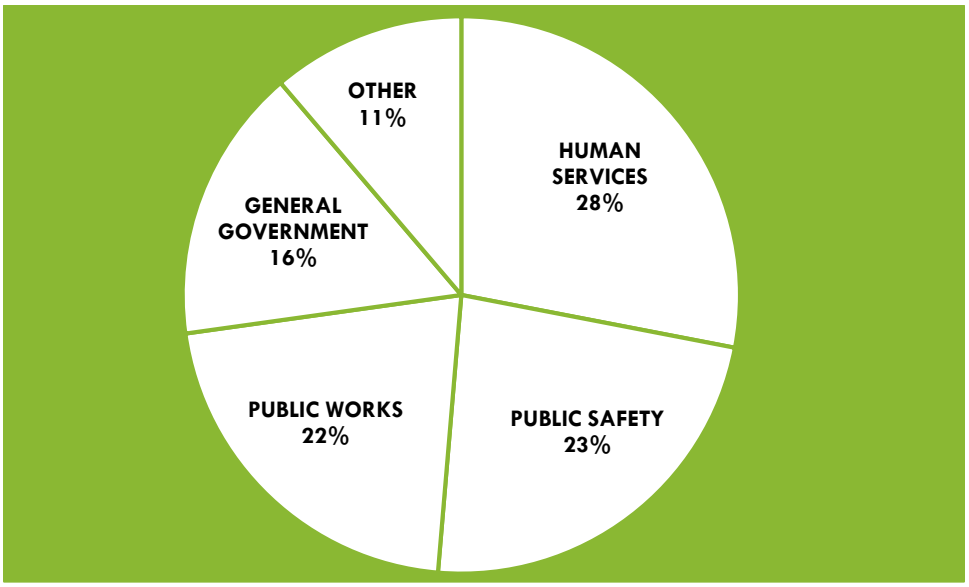
Category	2026 Est. Levy	2025 Levy	% Change	$ Change
General Fund - Library	504,559	484,085	4%	20,474
General Fund - EMS	2,930,984	2,712,845	8%	218,139
General Fund - Govt. Purpose	10,795,372	10,289,588	5%	505,784
Social Services / ADRC Fund	1,939,685	3,028,146	-36%	-1,088,461
Public Health Fund	668,007	641,414	4%	26,593
Co. Highway - Bridge Aid	-	237559	-100%	-237,559
Co. Roads Fund	2,323,372	1,578,796	47%	744,576
Debt Service	-	-	-	-
Total	19,161,979	18,972,433	1%	189,546
Equalized **Value**	14,696,166,700	13,194,558,100	11%	1,501,608,600
Rate per **$1000 EV**	$1.30	$1.44	-10%	($0.14)

- ✓ Sales tax is the second largest tax revenue for Oneida County. It is estimated for a total of $7.7 million, up 5.4% 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 is projected to have a slight decrease compared to the prior year budget, but consistent with current year-end estimates.
- ✓ Licenses and permits; fines, forfeitures and penalties are a relatively small revenue for the county, both estimated to be consistent with the prior year.
- ✓ Interest income on invested cash balances is the reason for the slight increase in the miscellaneous revenue increase, more closely aligned with year-end estimates.
- ✓ Other financing tends to fluctuate from year-to-year, and reflects certain departments' roll-over of prior funding for specific programs or projects using continuing appropriations.

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Expenses

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



- ✓ Oneida County proposed budget dedicates 28% 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%, 22% and 16% respectively of the budget.
- ✓ Social Services is slated to be the highest change at $1.9 million, down $1.1 million from the prior year budget but more closely aligned with current year-end estimates. This change is attributed to the ongoing changes in the 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 remained steady at 23% as general government decreased by 2% as compared to the prior year related to anticipated increase to sales tax and interest revenue and a decrease to contracted services.
- ✓ Across all functional categories, personnel related expenses make up $40.7 million, or 57%, of the planned expenses in the upcoming year before taking into consideration any grant funding or cost sharing reimbursements. Inflationary wage and benefit increases are driving these costs up by approx. 4% year-over-year.

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ALL FUNDS - DEPARTMENT	REVENUE	EXPENSE	NET
Clerk of Courts	366,106	682,803	-316,697
Corporation Counsel	10,000	696,818	-686,818
County Board	-	176,966	-176,966
County Clerk	17,500	381,603	-364,103
County Treasurer	3,500	296,810	-293,310
Information Technology	159,000	2,756,185	-2,597,185
District Attorney	47,005	395,160	-348,155
Emergency Management	680,850	3,611,834	-2,930,984
Buildings & Grounds	135,200	2,168,493	-2,033,293
Forestry	2,103,801	1,892,850	210,951
Roads	5,310,429	5,310,429	0
Libraries	-	504,559	-504,559
Medical Examiner	275,215	240,215	35,000
Labor Rel & Emp Benefits	1,000	481,424	-480,424
Planning & Zoning	1,024,670	1,381,670	-357,000
Public Health	3,597,413	3,597,413	0
Insurance & Risk	785,000	1,020,330	-235,330
Register of Deeds	607,092	408,100	198,992
UW Extension	28,010	153,708	-125,698
Sheriff's Office	2,067,665	13,672,294	-11,604,629
Human (Social) Services	18,046,074	18,046,074	0
Land Conservation	361,334	440,824	-79,490
Land Information	67,100	771,912	-704,812
Veteran's Service	14,400	213,020	-198,620
Highway	7,886,347	7,886,347	0
Solid Waste	2,846,500	2,846,500	0
Finance	161,400	686,802	-525,402
Finance - Outside Agencies	0	405,288	-405,288
Finance - Contingency	26,025,879	5,007,904	21,017,975
Circuit Court Branch I	159,497	518,620	-359,123
Circuit Court Branch II	165,934	275,966	-110,032
TOTAL	72,953,921	76,928,921	-3,975,000

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Headcount

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

Department	2024	2025	2026	2027 Proposed	Change
Building & Grounds	9.50	11.50	11.50	11.74	.24
Circuit Court Branch I	3.25	3.25	3.25	3.00	(.25)
Circuit Court Branch II	1.25	1.25	1.25	1.26	.01
Clerk of Courts	6.25	6.25	6.25	6.25	
Corporation Counsel	4.60	4.60	4.60	4.00	(.60)
County Clerk	2.90	2.90	2.90	2.90	
County Treasurer	2.60	2.60	2.60	2.60	
District Attorney	3.60	4.00	4.00	4.00	
Finance	2.60	3.00	2.6	2.60	
Forestry	6.85	6.85	6.85	6.85	
Highway	30.00	30.00	30.25	30.68	.43
Info Tech Systems	8.00	9.00	9.00	9.00	
Land Conservation	4.75	4.75	4.79	4.79	
Land Information	7.05	7.00	7.00	7.00	
LRES	2.50	3.00	3.00	3.00	
Medical Examiner	2.25	2.25	1.35	1.35	
Planning & Zoning	11.68	11.68	11.67	11.67	
Public Health	24.09	22.60	22.20	23.85	1.65
Register of Deeds	4.00	4.00	4.00	4.00	
Sheriff	93.00	92.00	92.00	92.00	
Social (Human) Services	55.90	108.70	109.44	109.44	
Solid Waste	8.50	7.50	7.50	7.50	
UW Extension	1.00	1.00	1.00	1.00	
Veteran Services	2.25	2.50	2.50	2.50	
Total	298.32	352.13	351.50	352.98	

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Contents

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

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Agenda

2027 Capital Improvement Budget

BLDG & GROUNDS	PROJECT	GEN FD TRANS	GEN FD LOAN	DEPT FDS	GRANT	TRADE IN	TOTAL
Bldg & Grounds	Fire Panel Upgrades	250,000					250,000
404.18.57143.699268 This project encompasses the replacement of outdated fire alarm systems at the Timber Drive Facility, Work will include programming, testing, installation of new field wiring and conduit where necessary, demolition of existing systems, wiring of 120V circuits, and coordination of elevator inspections.							
Bldg & Grounds	Kubota	20,000		10,000			30,000
Equipment for winter and summer maintenance							
Bldg & Grounds	Courthouse Plaster Repair	50,000					50,000
404.18.57143.699299 This project aims to stabilize and restore the decorative plaster in the rotunda, preserving both the strucural and aesthetic integrity of the space. A professional restoration contracotr with experience in historic plaster work will be engaged to perform the repairs.							
Bldg & Grounds	Timber Dr Parking Lot Reconstruct	115,000					115,000
404.18.57143.699110 The proposed project is to reconstruct the deteriorated Timber Dr HS Center parking log. Patching and routine repairs are no longer effective solutions and a full reconstruct is necessary to restore a safe and funcutional surface.							
Bldg & Grounds	LEC Cooling Tower	85,000					85,000
404.18.57143.699277 This project involves the full replacement of the existing cooling tower system at the LEC. The work includes removal of outdated components and installation of a new system designed to meet current operational needs. Upgrades will include relocating key system elements, updating infrastructure, and incorporating necessary structural, electrical, and control system modifications to support the new configuration. These improvements will reduce long-term maintenance needs and ensure continued, reliable operation of essential building systems. A contingency has been included in the budget to account for unforeseen conditions during implementation. The 2027 funding is added to funding already allocated in 2025 & 2026 (see below) for a total project budget of $240,000.							
Totals		**520,000**	**-**	**10,000**	**-**	**-**	**500,000**

FORESTRY	PROJECT	GEN FD TRANS	GEN FD LOAN	DEPT FDS	GRANT	TRADE IN	TOTAL
Forestry	Rozell Rd Rehabilitation	125,000					125,000
404.20.57144.699015 Rozell Rd is 5.5 miles of County Forest road loaced in the Little Rice County Forest block. The department currently receives $351 per miles ($13,600 annually) for county forest road aid to help with road maintenance. Current costs to maintain a mile of county forest road (Gravel/grade) is approx $32,000 including the gravel purchase. Additionally, there are approximately 15 culverts throughout Rozell Rd, most needing replacement within the next year or two as they are 30+ years old and failing.							
Forestry	Boom Mower Attachment	85,000					85,000
404.20.57144.699014 Requesting to purchase a boom attachment for the current forestry JD605 with side mower, to assist with brushing of approximately 50 miles of County Forest roads and recreational trail brushing including silent sports trails, ADA trails and hunter/hiking trails. Also used for recreational areas including Almon Park, Perch Lake Park and the Enterprose Campground.							
Forestry	Work Truck - 4x4 extended cab	45,000				10,000	55,000
404.20.57144.699013 Requesting to replace a 2017 Chevrolet Silverado 1500 4x4 extended cab truck with approximately 82,000 miles on an estimated 10,000 miles added annually. The truck is primarily used for timber sale management and forest road/recreational maintenance activities.							
Totals		**255,000**	**-**	**-**	**-**	**10,000**	**265,000**

Highway	PROJECT	GEN FD TRANS	GEN FD LOAN	DEPT FDS	GRANT	TRADE IN	TOTAL
Highway	1 Ton Pickup Truck			75,000			75,000
710.185100 The Highway Department is seeking to purchase a 1 ton pick up truck for the crew. The department believes this truck can be purchased for $100,000 with funding to come from department funds. This 1 ton pick up is replacing a 1999 one ton pick up. This existing truck repair needs far exceed its value.							
Highway	Baby Dump Truck			110,000			110,000
710.185100 The Highway Department is seeking to purchase a baby dump truck in 2027. The department had to scrap a baby dump truck in 2024 leaving only 1999 truck in the fleet that needs to be replaced. The department believes this truck can be purchased for $110,000 with funding to come from the department equipment fund.							
Highway	Patrol Trucks	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 2027, 2028, and 2029. 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.							
Highway	Fire Suppression	325,000					325,000
710.22.53281.699103 The Highway facility currently does not have any fire suppression system in place. The department is requesting a General Fund Transfer for $325,000 to design and install a fire suppression system at the facility.							
Highway	Shop Drainage Upgrade	675,000					675,000
710.22.53281.699105 The Highway Department is proposing to upgrade the shop drain system at the Rhinelander facility. The current system is original to the building and is in poor condition. The upgrade would include replacing all the drains, piping, and adding oil seperators. The department is requesting a general fund transfer in 2027 for $675,000 to complete this project.							
Highway	Roof Re-Seal and Chimney Removal	50,000					50,000
710.22.53281.699104 The Highway Department is proposing a General Fund transfer of $50,000 in 2027 to seal the main shop roof and for removal of the chimney. The chimney has not been in service in decades and is only posing a hazard. The main roof was sealed in 2021 and the department believes the life can be extended by sealing again in 2027.							
Highway	2027-2029 STP CIP Request	450,000					450,000
210.22.53XXX.699103 The Highway Department has received federal funding through the WI Dept of Transportation for pavement reservucing projects on CTH P in 2027, CTH H and CTH P in 2028 and CTH W in 2029. The Higgway Depart is requesting a General Fund transfer of $450,000 in 2027 to assist with the county's cost share.							

Agenda

Highway	Tuckpointing	475,000					475,000
Tuckpointing and concrete repair to the Rhinelander main facility is part of an overall building improvement plan. The department is requesting $475,000 from the General Fund to complete these projects.							
Highway	Overhead & Exterior Door Replacement	105,000					105,000
The Highway Department is proposing a General Fund transfer of $105,000 in 2027 to replace several exterior doors and overhead doors. The doors are the end of their useful life and need to be replaced.							
Highway	Window Replacements	385,000					385,000
The Highway Department is requesting $385,000 from the General Fund in 2027 to update the windows in the main shop and truck parking areas. The windows are over 30 years old and at the end of their life. Upgrading							
Highway	Parking Lot Pavement	-					-
The Highway Department is requesting $625,000 to repave the Highway Department parking lot.							
Totals		**2,855,000**	**-**	**185,000**	**-**	**-**	**3,040,000**

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

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

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

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

BLDG & GROUNDS	**750,000**
FORESTRY	**265,000**
HIGHWAY	**2,590,000**
INFO TECH SYS	**280,000**
SHERIFF	**214,628**
SOLID WASTE	**380,000**
MEDICAL EXAMINER	**100,000**

	GEN FD TRANS	**GEN FD LOAN**	**DEPT FDS**	**GRANT**	**TRADE IN**	
2027 PROJECT TOTAL	**3,910,000**	**-**	**889,628**	**-**	**10,000**	**4,809,628**

Agenda

2027 Outlay Budget ($49,999 and less)

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

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

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

Human Services	PROJECT	GEN FD TRANS	GEN FD LOAN	DEPT FDS	GRANT	TRADE IN	TOTAL
Human Services	TAD Grant Match	Requesting OPIOID Funds for match		45,136	45,136		90,272

Agenda

201.48.54708.699009 Purpose:Oneida County Human Services applied for the Treatment and Diversio Grant. The Department was notified on August 13th that we have been approved to apply for $240,000 in grant funding. ($180,000 in state funds and local match of $60,000). during the final application. Forms and guidelines will be posted late September, with submissions due approximately 30 days later. Oneida County currently has a diversion program that supports low to moderate risk individuals with substance use disorder involved in the criminal justice system. In 2025 we re-established our Operating While Intoxicated (OWI) Court to provide an avenue for treatment for those with charges related to OWI third offense. We have a committed group of professionals that have been working to establish a treatment court since 2019, and our Criminal Justice Coordinating Committee (CJCC) believes that a Hybrid Treatment Court that can serve a broader range of OWI offenses and those with substance use disorder is an effective way for Oneida County to provide this needed resource. Oneida County has a well-documented need for a hybrid treatment court because substance use is driving both serious public health harm and substantial court involvement. Wisconsin Department of Health Services (DHS) data show that alcohol-related harm in Oneida County remains among the highest in the state, with 33 alcohol-related deaths in 2023 (86.4 per 100,000 residents, 5th highest statewide) and 30 in 2024 (79.0 per 100,000, 6th highest statewide). Alcohol-related inpatient stays are also elevated, with 304 stays, or 796.3 per 100,000 residents, ranking 7th in Wisconsin in 2024. The county also experienced 23 opioid-related deaths between 2020 and 2024, and the Northern Region, which includes Oneida County, reported stimulant-related overdose hospitalizations at 10.4 per 100,000 residents between 2015 and 2025, compared with a statewide rate of 3.2 per 100,000. Together, these data show sustained alcohol and drug-related harm that warrants a court response centered on treatment, accountability, and recovery. The court and criminal justice data reinforce this need. In 2024, the Oneida County District Attorney's Office received 2,705 felony and misdemeanor referrals from law enforcement, including 977 referrals—about 36%—that were specifically alcohol and/or drug-related. Wisconsin State Court records also show 4,261 alcohol or drug-related charges in Oneida County from 2023 through 2025, including 1,546 in 2023, 1,371 in 2024, and 1,344 in 2025. The most common charges for the three years combined were OWI offenses (1,267), operating with a prohibited alcohol concentration (720), possession of THC (523), possession of drug paraphernalia (508), and possession of methamphetamine (445). Court data also show that individuals ages 31–40 accounted for the largest share of these charges (1,364, or 32.01%). Taken together, this data shows that substance use is a major driver of local justice-system involvement and support the need for a coordinated, evidence-based hybrid treatment court for high-risk, high-need individuals whose criminal behavior is linked to addiction. Establishing this program would improve public safety, reduce repeat impaired-driving and drug-related offenses, expand access to treatment and recovery supports, and over time lower recidivism and reduce the human toll or psychosocial impact and financial costs of substance-related offenses in Oneida County. Allowable remediation use (per exhibit E):						
Human Services	Program Participation System (PPS) Redesign	40,000					40,000
201.48.54404.699009 The goal of the PPS redesign project is to develop a cost-effective data system that improves federal data reporting. DHS has given ocal agencies 2027 to align their data collection process, electronic health records system and submission process with the new requirements. DHS is funding the development and maintenance costs of the new system. Local agencies are responsible for costs to adapt to the new data requirements such as progamming data into their electronic health records system. Oneida County Human Services contracts with Netsmart for electronic health records. A preliminary quote was developed estimating the cost of the project at $40,000. The quote indicates that a number of factors remain unknown at this time including. * Final PPS reporting requirements released by the State of Wisconsin * Technical design decisions and implementation guidance * County specific configuation considerations *Potential impacts to existing workflows, interfaces, forms, extracts, and reporting processes. Once final requirements are available, Netsmart will conduct a comprehensive Level of Effort (LOE) review to validate scope, assumptions, and implementation approach. Attached is the infomation from the DHS website on the topic and the Netsmart quote. The information related to this project has been forwarded to Corporation Counsel to review to determine if the expense qualifies for Opioid dollars. More investigation will need to be done in the matter, however preliminarily it is not felt that this would qualify.						
Totals		**40,000**	**-**	**45,136**	**45,136**	**-**	**130,272**

BLDG & GROUNDS	**25,000**
HIGHWAY	**224,999**
SOLID WASTE	**40,000**
HUMAN SERVICES	**130,272**

	GEN FD TRANS	**GEN FD LOAN**	**DEPT FDS**	**GRANT**	**TRADE IN**	
2027 PROJECT TOTAL	**65,000**	**-**	**310,135**	**45,136**	**-**	**420,271**

Agenda

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

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

Agenda

ONEIDA COUNTY
2026 APPORTIONMENT OF TAXES

TAX TO BE COLLECTED IN 2027

DISTRICT	EQ. VAL USED FOR APPORTIONMENT	**LINE 1 - 3** If applicable get from WDOR	**Line 5** Library	**Line 6** County Bridge Aid	**Line 9** Ptax Charge Backs	**Line 10** County wide EMS	**Line 12** All other co. taxes	GRAND TOTAL	PRIOR YEAR	Incr (Decr)
CASSIAN	479,902,200.00	-	46,953.80	-	-	96,368.29	517,071.99	660,394.08	**650,884.27**	9,509.81
CRESCENT	527,108,300.00	-	*	-	-	105,847.66	567,934.35	673,782.01	**623,412.75**	50,369.26
ENTERPRISE	177,400,000.00	-	17,356.88	-	-	35,623.37	191,140.14	244,120.39	**247,553.13**	(3,432.74)
HAZELHURST	723,145,000.00	-	70,752.76	-	-	145,213.44	779,154.65	995,120.85	**979,749.40**	15,371.45
LAKE TOMAHAWK	488,860,600.00	-	47,830.30	-	-	98,167.21	526,724.26	672,721.77	**663,894.59**	8,827.18
LITTLE RICE	152,286,100.00	-	14,899.73	-	-	30,580.30	164,081.10	209,561.13	**206,380.08**	3,181.05
LYNNE	71,658,300.00	-	7,011.07	-	-	14,389.57	77,208.44	98,609.08	**96,980.16**	1,628.92
MINOCQUA	3,616,335,300.00	-	*	-	-	726,189.74	3,896,430.84	4,622,620.58	**4,778,711.50**	(156,090.92)
MONICO	55,698,200.00	-	5,449.53	-	-	11,184.65	60,012.19	76,646.37	**77,357.96**	(711.59)
NEWBOLD	1,022,343,200.00	-	*	-	-	205,294.89	1,101,526.61	1,306,821.50	**1,195,885.03**	110,936.47
NOKOMIS	636,333,700.00	-	62,259.12	-	-	127,781.02	685,619.57	875,659.71	**854,222.31**	21,437.40
PELICAN	547,061,300.00	-	*	-	-	109,854.39	589,432.77	699,287.16	**706,749.26**	(7,462.10)
PIEHL	28,060,600.00	-	2,745.46	-	-	5,634.80	30,233.97	38,614.23	**39,662.65**	(1,048.42)
PINE LAKE	628,941,800.00	-	*	-	-	126,296.66	677,655.15	803,951.81	**738,181.34**	65,770.47
SCHOEPKE	248,397,800.00	-	24,303.33	-	-	49,880.31	267,636.92	341,820.56	**347,831.11**	(6,010.55)
STELLA	152,553,100.00	-	14,925.85	-	-	30,633.91	164,368.77	209,928.53	**217,164.76**	(7,236.23)
SUGAR CAMP	838,021,600.00	-	81,992.33	-	-	168,281.60	902,928.78	1,153,202.71	**1,089,347.88**	63,854.83
THREE LAKES	2,297,659,600.00	-	*	-	-	461,388.86	2,475,619.92	2,937,008.78	**2,712,942.38**	224,066.40
WOODBORO	340,957,800.00	-	33,359.43	-	-	68,467.12	367,365.96	469,192.51	**465,780.27**	3,412.24
WOODRUFF	763,687,000.00	-	74,719.41	-	-	153,354.60	822,836.75	1,050,910.76	**1,057,973.89**	(7,063.13)
RHINELANDER	799,527,200.00	-	*	-	-	160,551.61	861,452.87	1,022,004.48	**1,222,348.69**	(200,344.21)
input totals	14,595,938,700.00	-	504,559.00	-	-	2,930,984.00	15,726,436.00	19,161,979.00		188,965.59
output totals	**14,595,938,700.00**	**-**	**504,559.00**	**-**	**-**	**2,930,984.00**	**15,726,436.00**	**19,161,979.00**		
DIFFERENCE	-	-	-	-	-	-	-	-		
W/OUT LIBRARY	5,156,962,000.00									

a - Sec. 74.41 Chargeback of refunded or rescinded taxes (palpable errors) allocated across all taxing districts and 74.42 Chargeback of Personal Property Taxes only to municipality.

* - Stand alone library system (Minoqua, Three Lakes), or members of the Rhinelander District Library (City of Rhinelander, Crescent, Newbold, Pelican and Pine Lak

Published	19,161,979.00
Difference	-
Re-publish?	If difference is WDOR charitable, penal or state special charges no action necessary; otherwise contact Corporation Counsel for direction

Line 12 Prior Year	15,537,944.00
% increase	1.21%

Grand Total Prior Year	18,973,013.40
% increase	1.00%

Agenda

RESOLUTION #

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 a Local Match to a 2027 Treatment Alternative and Diversion (TAD) Grant.

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 $921,360.92 as of August 31, 2026; and

WHEREAS, the project meets the requirements of Exhibit E – List of Opioid Remediation Uses; Schedule B – Approved uses; Section D – Addressing the needs of Criminal Justice involved person; #3 - 3. Support treatment and recovery courts that provide evidence-based options for persons with OUD and any co-occurring SUD/MH conditions.

WHEREAS, the Department of Human Services is requesting $60,000 in Opioid Settlement Funds as the local match for a 2027 Treatment Alternative and Diversion Grant to further the Oneida County Treatment Court and Diversion Program. The programs are intended for justice-involved people living with addiction, participants engage in substance use treatment, case management and work to address mental health, employment, housing and other needs, and

WHEREAS, Wisconsin treatment courts and diversion programs are evidence-based, statutorily supported alternatives designed to reduce recidivism, improve public safety, and address underlying substance-use and mental-health disorders; 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 2027 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: _____

Approved for presentation to the County Board by the Executive Committee this 4th day of November 2026.

Consent Agenda Item: _____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 Ted Cushing	☐	☐	☐
_____ Supervisor Michael Tautges	☐	☐	☐
_____ Supervisor Dan Hess	☐	☐	☐
_____ Supervisor Debbie Condado	☐	☐	☐
_____ Supervisor Russ Fisher	☐	☐	☐

_____ Ayes

_____ Nays

_____ Absent

_____ Abstain

_____ Adopted

by the County Board of Supervisors this 10th day of November, 2026.

_____ Defeated

_____ _____

Tracy Hartman, County Clerk Scott Holewinski, County Board Chair

Oneida County

Opioid Settlement Funding Request Form

2027 - 2029

Purpose: Form used to request preliminary approval for the use of Opioid Settlement Funds allocated to Oneida County in accordance with Wisconsin Act 57 of 2021. Detail on permitted opioid related expenditures available by request.

	Project Overview
Project Title	TAD Grant Match
Department(s)	Human Services
Proj. Manager(s)	Beth Hoerchler

select one	Committee of Jurisdiction Ranking
X	High - resolves serious health/public safety opioid-related crisis; has a widespread impact; ancillary benefits are well-defined; reduces and/or does not burden ongoing operating budget(s).
	Medium - provides short-term fix for existing opioid-related issue; addresses anticipated health/public safety opioid-related concern; serves broad community needs; impact on operating budget is minimal.
	Low - address an issue indirectly correlated to the opioid abuse; new project or program which may require long-term funding; impact on larger community is minimal; will require on-going operating budget support.

select one	Expenditure Category
	Treatment (support treatment & recovery; connect to care criminal-justice /parent / neonatal)
X	Prevention (appropriate prescribing/dispensing; misuse of opioids; prevent overdose)
	Other Strategies (first responders; leadership/planning; training; research)

Project Description & Justification

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

Cost & Funding Summary

	Prior Yr Funding	2027	2028	2029	Project Total
Opioid Funds	28,213.00	60,000.00	60,000.00	60,000.00	$ 208,213.00
Dept. Fund Balance					$ -
Tax Levy					$ -
Other (grant)					$ -
Total	$ 28,213.00	$ 60,000.00	$ 60,000.00	$ 60,000.00	$ 208,213.00

ONEIDA COUNTY HUMAN SERVICES

Better Together

Why Diversion and Treatment Court

Untreated substance use and mental health challenges can affect not just one person, but children, families and future generations. Treatment Courts and Diversion programs can interrupt that cycle by addressing the underlying causes of behavior while holding people accountable.

Oneida County Human Services has two youth who are currently pending out of home placement. When we are able to find a placement that will meet their needs their placement costs will be between $20,000 to $30,000 per month each. Estimating a one-year placement this is $480,000 to $720,000 annually. One will likely need an out of state placement as we have exhausted potential instate placement options.

These youth share a number of common characteristics.

- This will be the second placement in a Residential Care Center for both. Placement costs for one youth totaled $125,550.78. The other youth total cost of care was $52,221.76. This youth was discharged unsuccessfully as the facility felt they could not be kept safe.
- They both have had a significant number of secure detention costs. Between the two over 160 days totaling $44,649.90. The cost includes transportation by the Sheriff's Department and the daily rate.
- They both have significant Mental Health and/or Substance Use issues.
- The Department has attempted placements with parents, relatives, and like-kin and they have failed despite significant amounts of services in the community and frequent team meetings to adjust plans. Their families and friends are supportive and have tried to the best of their ability to keep them in the community.
- They both in different ways engage in high-risk destructive behavior that presents significant danger to themselves and others.
- They both are highly intelligent and capable of being productive members of society.

Their families share a number of characteristics that a Treatment Court or Diversion program would address. This may have assisted with and prevented these "downstream" issues had intervention been available earlier.

- 3 of the 4 biological parents have significant AODA/Mental Health issues (one parent is not available)
- AODA and MH issues have significantly impacted parental capacity
- All 3 parents have been incarcerated for varying periods of time

Treatment Courts offer long term services, supports and follow up that would not be offered in traditional courts. It is unknown if the outcomes above could have been prevented, it is clear the current system as a whole did not change their behavior.

- Treatment Court offers a higher level of supervision than Probation and there is communication among the judge, treatment providers, attorneys and supervision.
- The goal is to reduce future offending/re-arrest by treating the problem verses punishment that does not address the underlying substance-use or behavioral-health problem

Treatment court isn't necessarily "easier". It can involve more supervision and requirements than traditional probation- drug and alcohol testing, treatment sessions, meetings, curfews, employment requirements and strict compliance with program rules.

Had one of these parents successfully addressed their Mental Health and AODA issues earlier the County could have avoided a minimum of $240,000 in placement costs. Four years of the match requirement of Opioid Dollars for the Treatment and Diversion Grant is $163,621.00

Agenda

County Forest Project Loan Projects

Projects below are listed in order of Forestry Department's priorities.

Project	Estimated Cost	Comments
Forestry Truck	$55,000	2027 CIP Anticipating ~$10,000 trade-in value from current vehicle
Boom Mower Attachment	$85,000	2027 CIP
Kelly Fire Lane Culvert Replacements	$85,000	--Road abandoned by Town of Little Rice in early 2026. --Culverts near failure. --Department applied for DOT County Forest Road status. –Project would likely be added as a 2028 CIP without project loan.
Rozell Road Rehab	$250,000	2027 CIP $125,000 2028 CIP $125,000
Zimmer Road Rehab	$240,000	2029 CIP $120,000 2030 CIP $120,000
Cruisers Road Rehab	$85,000	2029 CIP $50,000 2030 CIP $50,000

Agenda

RESOLUTION #

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~~
Associated Bank, 433 Main Street, Green Bay, WI 54301
~~BMO Harris Bank, N.A., 11455 Viking Dr, Eden Prairie, MN 55344~~
BMO Harris Bank, N.A. 320 South Canal Street, Chicago, IL 60606 (WISC custodial)
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~~
Bank First, 8 E Anderson St., Rhinelander, WI 54501
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 (WISC) along with PMA Financial Network, Inc 322 N Broadway 3rd floor, Milwaukee, WI 53202.

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: _____

Approved by the Executive Committee this 21 day of October, 2026

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 Ted Cushing	☐	☐	☐
_____ Supervisor Michael Tautges	☐	☐	☐
_____ Supervisor Dan Hess	☐	☐	☐
_____ Supervisor Debbie Condado	☐	☐	☐
_____ Supervisor Russ Fisher	☐	☐	☐

_____ Ayes

_____ Nays

_____ Absent

_____Abstain

_____ Adopted

by the County Board of Supervisors this 10th day of November, 2026

_____ Defeated

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

Agenda

Labor Relations/Employee Services (LRES) Update
October 21, 2026

Department Highlights

- **2027 Open Enrollment Preparations:** LRES is preparing for the 2027 Open Enrollment for health, dental, vision, and flexible spending benefits. This includes coordinating with benefit vendors, finalizing renewal contracts, updating enrollment materials and forms, and ensuring every step of the process goes smooth once we start open enrollment in late October. Our goal is to ensure employees have the information needed to make informed benefit decisions.
- **Annual Employee Appreciation Day:** LRES is planning this year's Employee Appreciation Day on October 28th. Employees can look forward to ice cream, popcorn, and some fun fall-themed activities over the lunch hour. We hope you willl join us for the treats, festivities, and an opportunity to celebrate our County employees!

Hiring

Between September 14, 2026 and October 15, 2026, Oneida County hired seven (7) full-time employees externally in the following positions:

- Deputy Sheriff – Sheriff's Office
- Finance Technician – Human Services
- Behavioral Health Specialist – Human Services
- Mechanic/Communications Liaison II – Sheriff's Office
- Corrections Officer – Sheriff's Office *(three positions)*

Vacancy

Monthly Turnover rate – Full-time and part-time employees ending employment:

April 2026 = 2
May 2026 = 6
June 2026 = 6
July 2026 = 5
August 2026 = 8
September 2026 = 4

2025 monthly turnover average = 4.6 employees/month = 1.4%

YTD 2026 monthly turnover average = 4.4 employees/month = 1.38%

Annual Employee Retention Rate – This number shows the percentage of employees who were with the County at the start of the year and continue to be employed as of the date of this report:

2024 = 92%
2025 = 85.4%
2026 YTD = 87.3%

Agenda

Oneida County Vacancies as of 10-15-2026

Job Title	*Department*	*Date Vacant*	*Reason*	*Filling Status*	*Funding Source*	*Days Vacant*
OWI Assessor	Human Services	10/9/2026	resigned	starting job posting	client's OWI fees	6
Facilities Director	Buildings & Grounds	9/21/2026	resigned	interviews in process	tax levy	24
Property Room Technician - Investigation Analyst	Sheriff	9/15/2026	retirement	department reviewing applications	tax levy	30
E911 Communications Sergeant	Sheriff	9/15/2026	resigned	department reviewing	tax levy	30
Corrections Officer	Sheriff	9/7/2026	retirement	job posted	tax levy	38
Highway Operator	Highway	9/4/2026	voluntary term	job posted	mixed funding based on duties	41
Community Health Specialist (60%)	Public Health	9/1/2026	voluntary term	job posted	state funds and tax levy	44
Corrections Officer	Sheriff	8/23/2026	voluntary term	job posted	tax levy	53
Zoning Technician	Planning & Zoning	8/20/2026	voluntary term	interviews in process	tax levy	56
Corrections Officer	Sheriff	8/14/2026	voluntary term	job posted	tax levy	62
Social Worker	Human Services	8/13/2026	resigned	job offer pending	state funding	63
Corrections Officer	Sheriff	8/9/2026	voluntary term	job posted	tax levy	67
Corrections Officer	Sheriff	7/22/2026	promotion	job posted	tax levy	85
Deputy Sheriff	Sheriff	7/5/2026	voluntary term	job posted	tax levy	102
Deputy Sheriff	Sheriff	7/4/2026	voluntary term	job posted	tax levy	103
E911 Telecommunicator	Sheriff	6/12/2026	resigned	job posted	tax levy	125
Solid Waste Operator	Solid Waste	6/9/2026	voluntary term	job posted	revenues	128
Deputy Sheriff	Sheriff	6/9/2026	promotion	job posted	tax levy	128
Behavioral Health Therapist	Human Services	4/21/2026	created position	job posted	state and opioid funds; insurance billing	177

Reasons for vacancy and percentage of total vacancies:

Reasons for vacancy	Number of employees over last 12 months	Percentage of total current vacancies
Retirement	13	29%
Voluntary - higher level job duties and/or better schedule	10	21%
Resigned in lieu of termination - misconduct or unable to do job duties	6	13%
Voluntary - disliked or struggled with job duties	5	11%
Voluntary - better wages	5	11%
Voluntary - relocated out of area	4	9%
Terminated	2	4%
Death	1	2%
Voluntary - better benefits	0	0%
Total	46	

Workers Compensation Claims

As of September 30, 2026, one new claim was filed and two previous claims were closed, for a total of two workers compensation claims currently open as follows:

Workers Comp claims open as of 09-30-2026

				Amount Paid			
Date of Injury	**Dept.**	**Injury**	**Amount Reserved for Injury**	Medical	Indemnity	Expenses	**Total Paid**
8/6/2026	Forestry	Strain	$35,000	*$4,312.77*	*$0.00*	*$1,308.45*	**$5,621.22**
7/8/2026	Sheriff	Animal bite	$3,200	*$435.60*	*$0.00*	*$19.61*	**$455.21**

Agenda

Report Criteria:
Report type: Invoice detail
Invoice Detail.GL account (5 Characters) = "10130"

Description	Vendor Number	Input Date	Invoice Date	Invoice Number	Invoice GL Account	Invoice Amount	Check Issue Date	Check Number	Check Amount
ASPIRUS BUSINESS HEALTH									
EAS CONTRACTED FULL SERVICE	24153	09/02/2026	09/01/2026	162030	101.30.51431.521910	867.16	09/10/2026	441808	867.16
PRE-EMPLOYMENT TESTING	24153	09/02/2026	09/01/2026	162146	101.30.51430.521102	1,848.00	09/10/2026	441808	1,848.00
Total ASPIRUS BUSINESS HEALTH:									2,715.16
ASPIRUS HEALTH PLAN INC									
RETIREE HEALTH INSURANCE	28681	09/22/2026	09/17/2026	262600000021	101.30.51430.512017	1,122.00	09/22/2026	441932	1,122.00
Total ASPIRUS HEALTH PLAN INC:									1,122.00
CORPORATE PAYMENT SYSTEMS - FINC DEPT									
JENNIFER LUENEBURG #2520	29450	09/16/2026	09/15/2026	8855 - Sept 2026	101.30.51430.531103	1,542.41	09/23/2026	444116	1,542.41
Total CORPORATE PAYMENT SYSTEMS - FINC DEPT:									1,542.41
DIVERSIFIED BENEFIT SERVICES INC									
SEPTEMBER COBRA	24171	09/08/2026	09/02/2026	488900	101.30.51431.521902	243.75	09/23/2026	444120	243.75
DBS LRES	24171	09/08/2026	09/03/2026	489766	101.30.51430.512004	1,286.48	09/23/2026	444120	1,286.48
DBS	24171	09/16/2026	09/15/2026	490667	101.30.51431.521902	295.56	09/23/2026	444120	295.56
Total DIVERSIFIED BENEFIT SERVICES INC:									1,825.79
THE NORTHWOODS RIVER NEWS									
1 YEAR E-SUBSCRIPTION	20507	08/27/2026	08/26/2026	924-2026	101.30.51430.531202	42.00	09/10/2026	441849	42.00
Total THE NORTHWOODS RIVER NEWS:									42.00
USI Insurance Services LLC									
ONGOING CONSULTION INSTALLMENT 10 OF 12	500809	09/01/2026	08/31/2026	6125331	101.30.51431.521901	3,500.00	09/10/2026	441854	3,500.00
Total USI Insurance Services LLC:									3,500.00
WI DEPT OF JUSTICE-RECORDS CHECK									
ACCT# G3400 GENERAL AUGUST	2243	09/08/2026	08/31/2026	082026	101.30.51430.521102	7.00	09/23/2026	444184	7.00

M = Manual Check, V = Void Check

Description	Vendor Number	Input Date	Invoice Date	Invoice Number	Invoice GL Account	Invoice Amount	Check Issue Date	Check Number	Check Amount
Total WI DEPT OF JUSTICE-RECORDS CHECK:									7.00
Grand Totals:									10,754.36

Summary by General Ledger Account Number

GL Account	Debit	Credit	Proof
101.211100	.00	10,754.36-	10,754.36-
101.30.51430.512004	4.60	.00	4.60
101.30.51430.512017	1,122.00	.00	1,122.00
101.30.51430.521102	1,855.00	.00	1,855.00
101.30.51430.531103	1,542.41	.00	1,542.41
101.30.51430.531202	42.00	.00	42.00
101.30.51431.521901	3,500.00	.00	3,500.00
101.30.51431.521902	1,821.19	.00	1,821.19
101.30.51431.521910	867.16	.00	867.16
Grand Totals:	10,754.36	10,754.36-	.00

Reviewed by: _____

Date: _____ / _____ / _____

Report Criteria:
Report type: Invoice detail
Invoice Detail.GL account (5 Characters) = "10130"

Report Criteria:
Report type: Invoice detail
Invoice Detail.GL account (5 Characters) = "10130"

Description	Vendor Number	Input Date	Invoice Date	Invoice Number	Invoice GL Account	Invoice Amount	Check Issue Date	Check Number	Check Amount
ASPIRUS BUSINESS HEALTH									
POST OFFER DRUG SCREEN + MRO	24153	08/07/2026	08/03/2026	160569	101.30.51430.521102	652.50	08/13/2026	441370	652.50
EAS CONTRACTED FULL SERVICE	24153	08/07/2026	08/03/2026	161388	101.30.51431.521910	867.16	08/13/2026	441370	867.16
Total ASPIRUS BUSINESS HEALTH:									1,519.66
ASPIRUS HEALTH PLAN INC									
RETIREE HEALTH INSURANCE	28681	08/25/2026	08/17/2026	262290000045	101.30.51430.512017	1,122.00	08/25/2026	441438	1,122.00
Total ASPIRUS HEALTH PLAN INC:									1,122.00
CORPORATE PAYMENT SYSTEMS - FINC DEPT									
JENNIFER LUENEBURG #2520	29450	08/17/2026	08/14/2026	Elan August 2026	101.30.51430.531103	1,416.83	08/25/2026	441440	1,416.83
Total CORPORATE PAYMENT SYSTEMS - FINC DEPT:									1,416.83
DIVERSIFIED BENEFIT SERVICES INC									
DBS	24171	08/07/2026	08/04/2026	485997	101.30.51431.521902	1,319.72	08/13/2026	441380	1,319.72
AUGUST COBRA	24171	08/14/2026	08/05/2026	486288	101.30.51431.521902	243.75	08/27/2026	441607	243.75
DBS	24171	08/19/2026	08/17/2026	487772	101.30.51431.521902	297.50	08/27/2026	441607	297.50
Total DIVERSIFIED BENEFIT SERVICES INC:									1,860.97
R. Bauman & Associates, S.C.									
ASSESSMENT & TESTING	28638	08/17/2026	07/31/2026	2345	101.30.51430.521102	529.00	08/27/2026	441648	529.00
Total R. Bauman & Associates, S.C.:									529.00
USI Insurance Services LLC									
ONGOING CONSULTING INSTALLMENT 9 OF 12	500809	08/07/2026	07/31/2026	6091436	101.30.51431.521901	3,500.00	08/13/2026	441425	3,500.00
Total USI Insurance Services LLC:									3,500.00
WI DEPT OF JUSTICE-RECORDS CHECK									
ACCT# G3400 GENERAL JULY	2243	08/14/2026	08/14/2026	072026	101.30.51430.521102	65.00	08/27/2026	441669	65.00

Description	Vendor Number	Input Date	Invoice Date	Invoice Number	Invoice GL Account	Invoice Amount	Check Issue Date	Check Number	Check Amount
Total WI DEPT OF JUSTICE-RECORDS CHECK:									65.00
Grand Totals:									10,013.46

Summary by General Ledger Account Number

GL Account	Debit	Credit	Proof
101.211100	.00	10,013.46-	10,013.46-
101.30.51430.512004	4.60	.00	4.60
101.30.51430.512017	1,122.00	.00	1,122.00
101.30.51430.521102	1,246.50	.00	1,246.50
101.30.51430.531103	1,416.83	.00	1,416.83
101.30.51431.521901	3,500.00	.00	3,500.00
101.30.51431.521902	1,856.37	.00	1,856.37
101.30.51431.521910	867.16	.00	867.16
Grand Totals:	10,013.46	10,013.46-	.00

Reviewed by: _____

Date: _____ / _____ / _____

Report Criteria:
Report type: Invoice detail
Invoice Detail.GL account (5 Characters) = "10130"

M = Manual Check, V = Void Check

Agenda

Budget/Actual - LRES (Labor Relations/Employee Services)

October 15, 2026 08:29 AM

End.GLPeriod 926 AND [Report].FormattedAccountNumber 101.30.50000.000000{-}101.30.59999.999999

Account Number	Account Title	YTD	Budget	Variance	% Budget
Fund101 - GENERAL FUND					
101.30.51430.511101	SALARIES-PERM EMPLOYEE(E)	138,874.74	189,664.00	50,789.26	73.22%
101.30.51430.511102	WAGES-PERM EMPLOYEE(E)	42,998.98	57,741.00	14,742.02	74.46%
101.30.51430.511205	HOLIDAY WORKED PAY(E)	206.32	.00	-206.32	100.00%
101.30.51430.512001	SOCIAL SECURITY(E)	13,188.73	19,020.00	5,831.27	69.34%
101.30.51430.512002	RETIREMENT-EMPLOYER'S SHARE(E)	12,059.71	17,383.00	5,323.29	69.37%
101.30.51430.512004	HEALTH/DENTAL INSURANCE(E)	54,370.90	91,765.00	37,394.10	59.25%
101.30.51430.512005	LIFE INSURANCE(E)	250.12	1,025.00	774.88	24.40%
101.30.51430.512006	WORKER'S COMPENSATION(E)	274.54	485.00	210.46	56.60%
101.30.51430.512007	INCOME CONTINUATION INS(E)	.00	.00	.00	100.00%
101.30.51430.512017	RETIREE HEALTH INSURANCE(E)	11,370.00	13,790.00	2,420.00	82.45%
101.30.51430.512018	CASH IN LIEU OF HEALTH INS(E)	900.00	.00	-900.00	100.00%
101.30.51430.512019	EMPLOYEE RECOGNITION(E)	250.40	1,100.00	849.60	22.76%
101.30.51430.513901	COST ALLOC-VACANCY/REDUCTION(E)	.00	.00	.00	100.00%
101.30.51430.521102	EMPLOYEE MEDICAL EXAMS(E)	8,758.94	16,400.00	7,641.06	53.40%
101.30.51430.522005	TELEPHONE AND FAX(E)	777.59	800.00	22.41	97.19%
101.30.51430.531101	POSTAGE AND BOX RENT(E)	87.73	275.00	187.27	31.90%
101.30.51430.531102	PRINTING AND DUPLICATION(E)	.00	650.00	650.00	0.00%
101.30.51430.531103	CENTRAL PURCHASING(E)	215.92	875.00	659.08	24.67%
101.30.51430.531202	SUBSCRIPTIONS(E)	42.00	100.00	58.00	42.00%
101.30.51430.531203	MEMBERSHIP DUES(E)	210.00	315.00	105.00	66.66%
101.30.51430.531301	TRAINING/CONFERENCE FEES(E)	600.00	850.00	250.00	70.58%
101.30.51430.531302	EMPLOYEE AUTO ALLOWANCE(E)	287.10	850.00	562.90	33.77%
101.30.51430.531305	MEALS LODGING & MISC TRAVEL(E)	628.24	1,000.00	371.76	62.82%

Agenda

Account Number	Account Title	YTD	Budget	Variance	% Budget
101.30.51431.512001	SOCIAL SECURITY(E)	163.32	300.00	136.68	54.44%
101.30.51431.521901	OTHER PROFESSIONAL SERVICES(E)	35,000.00	42,000.00	7,000.00	83.33%
101.30.51431.521902	SECT 125 ADMINISTRATION(E)	18,057.42	24,725.00	6,667.58	73.03%
101.30.51431.521910	CONTRACTUAL PROGRAMS(E)	7,804.44	16,116.00	8,311.56	48.42%
101.30.51431.531102	PRINTING AND DUPLICATION(E)	.00	400.00	400.00	0.00%
101.30.51431.531903	WELLNESS INCENTIVES(E)	1,847.22	3,000.00	1,152.78	61.57%
	AccountTypeExpenditure	**349,224.36**	**500,629.00**	**151,404.64**	
101.30.51430.473600	INTERGOV CHGS-TESTING(R)	-420.00	-500.00	-80.00	84.00%
	AccountTypeRevenue	**-420.00**	**-500.00**	**-80.00**	
	Fund101 - GENERAL FUND	**348,804.36**	**500,129.00**	**151,324.64**	
	Total:	**348,804.36**	**500,129.00**	**151,324.64**	

Agenda

Oneida County
Investment Report [6]

Sep-26

Account	Beginning Balance	Deposits	Withdrawals	Investment Income, net	Ending Balance	Annualized Return, Net
LGIP [1]	614,414			1,925	616,339	3.810%
American Deposit Mgt - General Fd [2]	893,940			2,579	896,519	3.510%
American Deposit Mgt - Opioid Fd [2]	940,757		(1,717)	2,709	941,750	3.510%
Dana Investment Advisors [3]	7,888,784			(28,090)	7,860,694	-4.200%
Ehlers Public Finance [4]	7,782,136			(51,240)	7,730,896	7.900%
Wisc. Investment Series Coop [5]	7,614,739			(60,925)	7,553,813	3.740%
Total	**$ 25,734,770**	**$ -**	**$ (1,717)**	**$ (133,042)**	**$ 25,600,011**	**2.54%**

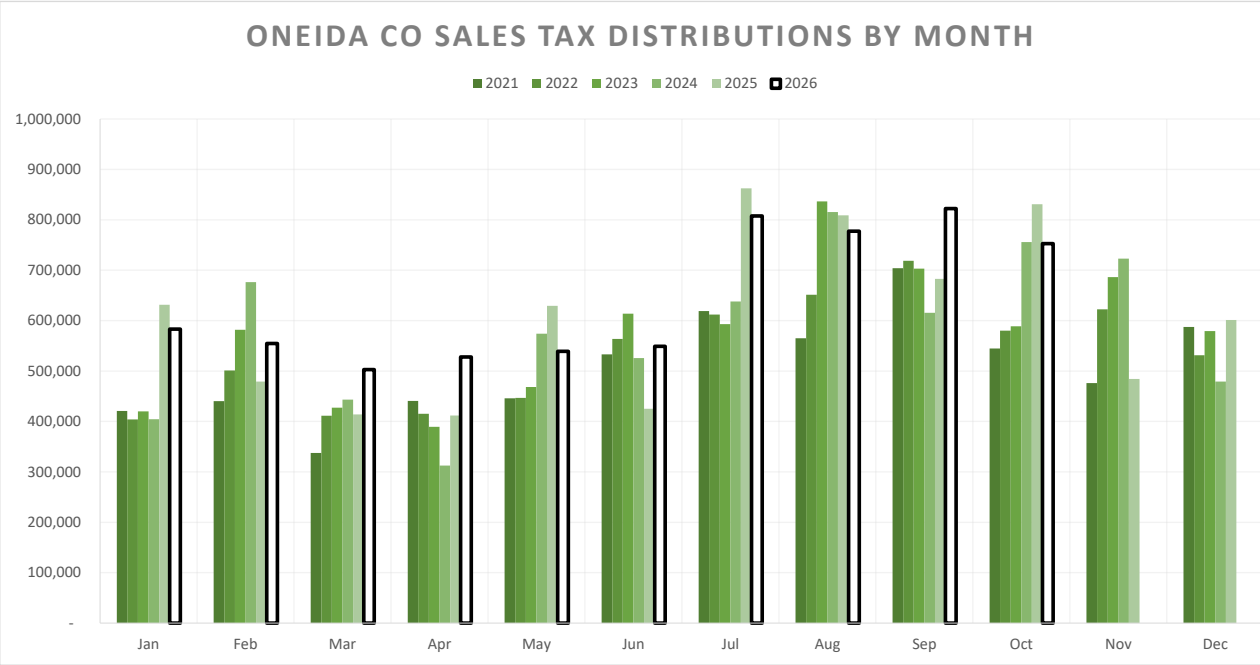
Year-To-Date 2026

Account	Beginning Balance	Deposits	Withdrawals	Investment Income, net	Ending Balance	Avg. Ann. Return, Net
LGIP [1]	599,569	-	(45)	16,815	616,339	3.705%
American Deposit Mgt - General Fd [2]	879,422	4,582	(10,350)	22,866	896,519	3.510%
American Deposit Mgt - Opioid Fd [2]	938,990	22,500	(43,831)	24,090	941,750	3.510%
Dana Investment Advisors [3]	7,692,238	-	-	168,456	7,860,694	2.527%
Ehlers Public Finance [4]	7,652,280	-	-	78,617	7,730,896	3.745%
Wisc. Investment Series Coop [5]	7,523,019	-	-	30,794	7,553,813	2.384%
Total	**$ 25,285,518**	**$ 27,082**	**$ (54,226)**	**$ 341,637**	**$ 25,600,011**	**3.41%**

Notes

1. Pooled account. Investment Grade MMF managed by State Treasurer. Excludes Airport balances
2. Managed Account. Money Market Fund or CDs. American Deposit Management balances include General and Opioid Settlement Funds; excludes HSC Escrow.
3. Managed account. Short-term, investment-grade fixed income securities; Avg maturity 2 - 5 years.
4. Managed account. Short-term, investment-grade fixed income securities; Avg maturity 2 - 5 years.
5. Pooled account. Short-term, investment-grade fixed income securities; Avg maturity 0 - 2 years.
6. Report Includes general County balances. This report excludes the following restricted balances: Credit Card clearning accounts, Insurance accounts (FAHP, Section 125, HSC HRA), DSS Trust (Client Trust, ADRC Transportation, CCOP Risk), Airport, Solid Waste Escrows, Clerk of Circuit Court, and Sheriff forfeiture.

Agenda



Sales Tax Distributions by Month

	2021	2022	2023	2024	2025	2026
Jan	420,899	404,107	420,049	404,380	631,495	583,011
Feb	440,390	501,151	581,804	676,612	479,199	554,539
Mar	337,383	411,163	427,402	443,215	414,170	502,985
Apr	440,684	415,204	389,398	312,431	412,001	527,908
May	445,715	446,697	468,273	573,931	629,422	539,172
Jun	533,259	563,546	613,723	525,561	425,266	549,152
Jul	618,908	612,151	593,004	638,215	862,453	807,581
Aug	565,100	651,494	836,594	815,565	808,832	777,469
Sep	703,930	718,692	703,180	615,583	683,017	822,277
Oct	544,833	580,311	588,767	755,779	830,892	752,803
Nov	476,000	622,264	686,319	723,216	484,521	
Dec	587,322	531,460	579,376	479,100	601,326	
Total	**$ 6,114,422**	**$ 6,458,240**	**$ 6,887,889**	**$ 6,963,589**	**$ 7,262,594**	**$ 6,416,897**
Annual Budget	4,800,000	5,500,000	6,400,000	7,060,000	7,050,000	7,305,000
% of Budget	116%	127%	117%	108%	103%	88%
% Chg vs PY	N/A	6%	7%	1%	4%	-12%

Source: WDOR, Monthly County Sales Tax Distributions

Statistical Section

Sources: Unless otherwise noted, the information in these schedules is drived from the annual financial reports for the relevant year.

Agenda

ONEIDA COUNTY, WISCONSIN

NET POSITION BY COMPONENT

Last Ten Fiscal Years

Fiscal Year	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
GOVERNMENTAL ACTIVITIES										
Net investment in capital assets	$ 52,141,459	$ 52,336,377	$ 54,675,427	$ 53,371,794	$ 54,720,435	$ 53,658,141	$ 54,881,644	$ 56,037,363	$ 57,727,728	$ 64,157,861
Restricted	1,396,790	1,448,214	6,422,765	3,621,903	5,756,825	4,315,142	4,713,353	2,449,551	2,317,988	1,905,712
Unrestricted	21,655,301	20,108,214	13,852,587	17,635,166	15,137,582	21,587,295	22,343,812	26,280,483	29,972,177	29,500,480
TOTAL GOVERNMENTAL ACTIVITIES NET POSITION	$ 75,193,550	$ 73,892,805	$ 74,950,779	$ 74,628,863	$ 75,614,842	$ 79,560,578	$ 81,938,809	$ 84,767,397	$ 90,017,893	$ 95,564,053
BUSINESS-TYPE ACTIVITIES										
Net investment in capital assets	$ 3,006,206	$ 2,974,857	$ 288,967	$ 3,268,863	$ 4,197,631	$ 5,198,512	$ 5,809,220	$ 8,043,147	$ 9,232,510	$ 10,633,437
Restricted	-	-	302,503	-	312,029	618,619	722,755	-	-	-
Unrestricted	1,881,038	1,706,674	1,614,786	1,857,388	1,313,218	(134,811)	1,703,539	1,369,859	1,663,675	1,129,955
TOTAL BUSINESS-TYPE ACTIVITIES NET POSITION	$ 4,887,244	$ 4,681,531	$ 2,206,256	$ 5,126,251	$ 5,822,878	$ 5,682,320	$ 8,235,514	$ 9,413,006	$ 10,896,185	$ 11,763,392
PRIMARY GOVERNMENT										
Net investment in capital assets	$ 55,147,665	$ 55,311,234	$ 57,564,394	$ 56,640,657	$ 58,918,066	$ 58,856,653	$ 60,690,864	$ 64,080,510	$ 66,960,238	$ 74,791,298
Restricted	1,396,790	1,448,214	6,725,268	3,621,903	6,068,854	4,933,761	5,436,108	2,449,551	2,317,988	1,905,712
Unrestricted	23,536,339	21,814,888	15,467,373	19,492,554	16,450,800	21,452,484	24,047,351	27,650,342	31,635,852	30,630,435
TOTAL PRIMARY GOVERNMENT NET POSITION	$ 80,080,794	$ 78,574,336	$ 79,757,035	$ 79,755,114	$ 81,437,720	$ 85,242,898	$ 90,174,323	$ 94,180,403	$ 100,914,078	$ 107,327,445

Data Source

Prior Year Audited Financial Statements, Statement of Net Position

Agenda

ONEIDA COUNTY, WISCONSIN

CHANGE IN NET POSITION

Last Ten Fiscal Years

Fiscal Year	2016	2017	2018	2019	2020	2021	2022	2023*	2024	2025
EXPENSES										
Governmental activities										
General government	$ 6,977,858	$ 7,598,426	$ 7,004,371	$ 7,883,219	$ 8,944,086	$ 8,100,465	$ 8,818,461	$ 11,556,478	$ 10,787,276	$ 8,515,853
Public safety	11,512,868	11,844,355	13,064,536	13,165,749	13,136,986	11,544,331	13,319,887	18,185,934	16,838,233	16,123,121
Public works	3,521,266	2,936,303	3,245,034	3,850,536	2,577,602	5,202,261	3,306,614	2,956,611	3,647,825	3,247,820
Health and human services	18,643,112	16,784,338	12,127,236	12,159,813	12,826,252	12,470,606	14,644,152	12,149,735	12,690,125	22,676,634
Culture and recreation	1,346,029	1,339,873	1,477,871	1,552,042	1,375,202	1,501,559	1,114,102	1,536,824	1,355,193	1,469,776
Conservation and development	1,775,652	1,743,319	1,861,493	1,882,989	2,476,933	4,168,323	1,967,088	2,081,143	2,164,993	2,302,929
Interest and fiscal charges	102,298	450,000	450,000	382,420	296,650	205,943	189,193	(3,828)	88,246	178,756
Total government activities expenses	43,879,083	42,696,614	39,230,541	40,876,768	41,633,711	43,193,488	43,359,497	48,462,897	47,571,891	54,514,889
Business-type activities										
Solid waste	1,408,029	1,298,380	1,293,513	1,398,769	1,336,494	1,513,938	1,945,744	2,191,193	2,449,458	2,874,787
Highway	5,251,825	5,845,426	6,375,410	5,344,806	5,814,586	5,640,255	5,786,884	7,986,094	5,651,573	7,737,315
Winnebago Street										75,942
Total business-type activities expenses	6,659,854	7,143,806	7,668,923	6,743,575	7,151,080	7,154,193	7,732,628	10,177,287	8,101,031	10,688,044
TOTAL PRIMARY GOVERNMENT EXPENSES	$ 50,538,937	$ 49,840,420	$ 46,899,464	$ 47,620,343	$ 48,784,791	$ 50,347,681	$ 51,092,125	$ 58,640,184	$ 55,672,922	$ 65,202,933
PROGRAM REVENUES										
Governmental activities										
General government	$ 926,637	$ 896,219	$ 899,623	$ 1,310,989	$ 2,434,965	$ 3,264,622	$ 3,204,585	$ 2,720,663	$ 2,251,973	$ 2,314,928
Public safety	1,970,110	6,053,667	3,263,512	3,202,298	3,462,413	2,507,524	2,080,223	3,169,623	3,761,285	4,431,719
Public works	925,077	1,068,376	1,157,360	1,012,109	1,093,937	2,240,254	1,226,017	1,584,570	1,204,955	1,535,490
Health and human services	14,548,831	12,727,081	7,619,316	7,881,031	9,063,330	9,730,302	11,038,857	8,160,714	8,736,389	16,050,300
Culture and recreation	367,565	455,898	913,730	667,436	519,322	912,953	683,281	1,047,233	507,904	738,494
Conservation and development	52,755	2,813,012	3,473,323	1,990,089	2,247,441	2,860,262	2,205,708	2,536,845	2,892,653	2,429,608
Total government activities program revenues	18,790,975	24,014,253	17,326,864	16,063,952	18,821,408	21,515,917	20,438,671	19,219,648	19,355,159	27,500,539
Business-type activities										
Solid waste	1,161,555	1,300,335	1,361,757	1,426,955	1,411,110	1,435,790	2,071,087	2,199,570	2,437,870	2,684,796
Highway	5,272,598	6,086,451	6,480,641	5,396,955	5,708,412	5,604,093	6,169,346	7,865,316	5,789,895	7,491,700
										168,000
Total business-type activities program revenues	6,434,153	7,386,786	7,842,398	6,823,910	7,119,522	7,039,883	8,240,433	10,064,886	8,227,765	10,344,496

Agenda

Fiscal Year	2016	2017	2018	2019	2020	2021	2022	2023*	2024	2025
TOTAL PRIMARY GOVERNMENT PROGRAM REVENUES	$ 25,225,128	$ 31,401,039	$ 25,169,262	$ 22,887,862	$ 25,940,930	$ 28,555,800	$ 28,679,104	$ 29,284,534	$ 27,582,924	$ 37,845,035
GENERAL REVENUES AND TRANSFERS										
Governmental activities										
Property taxes	$ 15,756,235	$ 16,221,217	$ 16,332,618	$ 16,646,281	$ 16,886,110	$ 17,385,054	$ 18,086,371	$ 18,606,209	$ 19,485,689	$ 18,815,594
Other taxes	5,188,518	5,203,353	5,232,318	5,564,589	6,129,412	6,567,666	6,840,183	7,322,153	7,405,316	7,703,758
Intergovernmental - unrestricted	167,114	157,648	176,417	258,781	283,453	-	1,205,252	3,388,975	3,734,821	1,201,789
Investment income	139,682	791,137	1,112,550	1,416,380	946,566	492,635	301,078	1,684,951	2,095,032	1,904,721
Miscellaneous	156,697	411,675	528,552	370,020	159,233	1,303,699	457,000	985,930	629,272	3,464,008
Gain on sale of asset	89,999	72,621	241,883	234,849	118,123	59,253	279,173	40,584	117,098	-
Transfers, net	-	-	-	-	(724,615)	(185,000)	(1,870,000)	-	-	(529,360)
Total government activities general revenues and transfers	21,498,245	22,857,651	23,624,338	24,490,900	23,798,282	25,623,307	25,299,057	32,028,802	33,467,228	32,560,510
Business-type activities										
Investment income	10,150	4,731	18,602	26,822	3,570	113	12,834	54,520	40,000	-
Miscellaneous	17,718	10,112	8,090	7,105	-	6,110	162,555	1,235,374	1,058,739	307,843
Gain on sale of asset	-	-	-	-	-	36,700	-	-	-	-
Transfers, net	-	-	-	-	724,615	185,000	1,870,000	-	-	529,360
Total business-type activities general revenues and transfers	27,868	14,843	26,692	33,927	728,185	227,923	2,045,389	1,289,894	1,098,739	837,203
TOTAL PRIMARY GOVERNMENT GENERAL REVENUES AND TRANSFERS	$ 21,526,113	$ 22,872,494	$ 23,651,030	$ 24,524,827	$ 24,526,467	$ 25,851,230	$ 27,344,446	$ 33,318,696	$ 34,565,967	$ 33,397,713
CHANGE IN NET POSITION										
Governmental activities	$ (3,589,863)	$ 4,175,290	$ 1,720,661	$ (321,916)	$ 985,979	$ 3,945,736	$ 2,378,231	$ 2,785,553	$ 5,250,496	$ 5,546,160
Business-type activities	(197,833)	257,823	200,167	114,262	696,627	113,613	2,553,194	1,177,493	1,225,473	493,655
TOTAL PRIMARY GOVERNMENT CHANGE IN NET POSITION	$ (3,787,696)	$ 4,433,113	$ 1,920,828	$ (207,654)	$ 1,682,606	$ 4,059,349	$ 4,931,425	$ 3,963,046	$ 6,475,969	$ 6,039,815

Data Source

Prior Year Audited Financial Statements, Statement of Activities

Agenda

ONEIDA COUNTY, WISCONSIN

FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

Fiscal Year	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
GENERAL FUND										
Nonspendable	$ 1,433,741	$ 2,076,507	$ 1,965,707	$ 2,250,425	$ 1,700,664	$ 477,367	$ 1,322,663	$ 2,861,618	$ 2,905,480	$ 1,924,103
Assigned	3,505,987	4,057,546	3,384,937	3,389,192	3,523,062	2,811,143	1,624,000	3,793,054	3,982,311	3,435,940
Unassigned	13,211,825	14,414,949	16,387,061	17,551,012	15,783,421	20,706,619	19,277,600	19,377,836	20,913,053	22,782,044
TOTAL GENERAL FUND	$ 18,151,553	$ 20,549,002	$ 21,737,705	$ 23,190,629	$ 21,007,147	$ 23,995,129	$ 22,224,263	$ 26,032,508	$ 27,800,844	$ 28,142,087
OTHER FUNDS										
Nonspendable	$ 10,390	$ 23,113	$ 3,316	$ 4,365	$ 705	$ 5,167	$ 88,011	$ 104,615	$ 161,424	$ 376,345
Restricted	1,449,545	1,950,969	4,124,304	3,913,090	3,059,858	4,315,142	4,700,472	2,449,551	2,317,988	1,905,712
Assigned	2,540,052	2,228,441	1,040,962	1,659,630	1,954,266	4,073,079	4,368,210	3,331,029	5,786,164	5,194,695
Unassigned	-	-	-	(2,150)	-	-	(49,841)	-	-	-
TOTAL OTHER FUNDS	$ 3,999,987	$ 4,202,523	$ 5,168,582	$ 5,574,935	$ 5,014,829	$ 8,393,388	$ 9,106,852	$ 5,885,195	$ 8,265,576	$ 7,476,752
TOTAL GOVERNMENTAL FUNDS										
Nonspendable	$ 1,444,131	$ 2,099,620	$ 1,969,023	$ 2,254,790	$ 1,701,369	$ 482,534	$ 1,410,674	$ 2,966,233	$ 3,066,904	$ 2,300,448
Restricted	1,449,545	1,950,969	4,124,304	3,913,090	3,059,858	4,315,142	4,700,472	2,449,551	2,317,988	1,905,712
Assigned	6,046,039	6,285,987	4,425,899	5,048,822	5,477,328	6,884,222	5,992,210	7,124,083	9,768,475	8,630,635
Unassigned	13,211,825	14,414,949	16,387,061	17,548,862	15,783,421	20,706,619	19,227,759	19,377,836	20,913,053	22,782,044
TOTAL GOVERNMENTAL FUNDS	$ 22,151,540	$ 24,751,525	$ 26,906,287	$ 28,765,564	$ 26,021,976	$ 32,388,517	$ 31,331,115	$ 31,917,703	$ 36,066,420	$ 35,618,839

Data Source

Prior Year Audited Financial Statements, Balance Sheet Governmental Funds

Agenda

ONEIDA COUNTY, WISCONSIN

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

Fiscal Year	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
REVENUES										
Taxes	$ 20,960,901	$ 21,443,667	$ 21,609,720	$ 22,179,653	$ 23,019,873	$ 23,952,720	$ 24,926,554	$ 25,928,362	$ 26,891,005	$ 26,519,352
Intergovernmental	16,226,573	14,618,122	10,642,433	10,090,054	12,485,126	13,618,123	15,158,396	14,937,907	13,866,482	13,555,124
Licenses and permits	5,550	6,855	5,805	5,624	5,640	6,435	6,240	22,674	23,853	27,027
Fines and forefeits	157,981	154,624	191,009	165,325	130,703	173,434	151,913	175,713	317,337	182,472
Public charges for services	3,392,903	4,090,146	4,226,479	3,273,274	3,477,279	7,887,231	6,253,030	7,328,376	9,240,091	14,937,705
Investment income	2,102,317	3,136,505	3,270,434	3,300,377	3,589,099	492,635	301,078	1,684,951	2,095,032	1,904,721
Miscellaneous	806,466	1,640,644	4,066,977	4,945,941	4,225,225	4,291,052	3,540,745	1,612,373	237,535	3,293,596
Total revenues	43,652,691	45,090,563	44,012,857	43,960,248	46,932,945	50,421,630	50,337,956	51,690,356	52,671,335	60,419,997
EXPENDITURES										
Current										
General government	7,833,058	7,952,407	9,098,617	7,407,044	7,725,468	7,497,612	7,754,666	9,181,335	9,595,621	9,618,803
Public safety	10,574,185	11,123,629	12,221,372	12,077,252	12,327,310	12,409,224	12,771,963	14,291,693	14,666,528	15,677,789
Public works	3,180,069	3,627,875	4,466,084	2,724,196	3,556,400	2,046,905	2,037,675	2,484,446	2,466,761	2,561,145
Health and human services	18,761,769	16,807,834	11,886,864	11,832,297	12,668,187	12,950,003	14,858,647	11,772,779	12,671,451	22,581,027
Culture and recreation	1,221,344	1,309,256	1,780,980	1,476,229	1,331,183	1,218,675	1,310,730	1,352,041	1,162,144	1,228,380
Conservation and development	16,794,195	1,662,879	1,807,073	1,839,767	2,436,743	1,847,957	1,924,975	2,017,996	2,116,113	2,302,929
Debt Service										
Principal	425,000	-	-	2,825,525	2,909,290	2,997,569	3,087,496	3,447,570	157,753	194,612
Interest and fiscal charges	9,749	-	638,630	450,000	366,234	277,956	188,029	73,301	7,977	17,949
Capital outlay	25,111	107,466	200,358	1,429,140	3,027,877	6,416,133	5,686,978	7,037,883	6,271,015	6,728,943
Reserve for contingencies	-	-	-	-	-	734	74,492	(5,435)	77,570	165,952
Total expenditures	58,824,480	42,591,346	42,099,978	42,061,450	46,348,692	47,662,768	49,695,651	51,653,609	49,192,933	61,077,529
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(15,171,789)	2,499,217	1,912,879	1,898,798	584,253	2,758,862	642,305	36,747	3,478,402	(657,532)
OTHER FINANCING SOURCES (USES)										
Debt-issuance	$ 15,000,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sale of capital assets	146,421	100,768	241,883	239,927	116,244	59,253	170,293	372,789	243,451	381,172
Transers in	805,481	668,736	306,431	2,166,000	6,666,846	2,287,324	1,807,542	1,996,958	3,887,764	8,095,992
Transfers (out)	(805,481)	(668,736)	(306,431)	(2,166,000)	(7,391,461)	(2,472,324)	(3,677,542)	(1,996,958)	(3,887,764)	(8,625,352)
Settlement proceeds								-	391,737	170,412
SBITA issuance	-	-	-	-	-	-	-	177,052	35,127	187,727
Total other financing sources (uses)	15,146,421	100,768	241,883	239,927	(608,371)	(125,747)	(1,699,707)	549,841	670,315	209,951
NET CHANGE IN FUND BALANCE	$ (25,368)	$ 2,599,985	$ 2,154,762	$ 2,138,725	$ (24,118)	$ 2,633,115	$ (1,057,402)	$ 586,588	$ 4,148,717	$ (447,581)
DEBT SERVICE AS A PERCENTAGE OF NONCAPTIAL EXPENDITURES	0.74%	0.00%	1.52%	8.06%	7.56%	7.94%	7.28%	7.50%	0.38%	0.39%

Data Source

Prior Year Audited Financial Statements, Statement of Revenues, Expenditures and Changes in Fund Balances, Governmental Funds

Agenda

ONEIDA COUNTY, WISCONSIN

TAX REVENUE BY SOURCE GOVERMENTAL FUNDS

Last Ten Fiscal Years

Fiscal Year	Property Tax	Sales Tax	Real Estate Transfer Tax	Other Including Interest and Penalty on Taxes	Total Taxes
2015	$ 15,493,851	$ 4,018,027	$ 149,645	$ 649,055	$ 20,310,578
2016	15,756,235	4,461,818	165,027	577,811	20,960,891
2017	16,221,217	4,495,240	176,067	551,143	21,443,667
2018	16,332,618	4,463,192	207,429	606,481	21,609,720
2019	16,646,281	4,820,469	193,256	519,647	22,179,653
2020	16,886,110	5,293,263	261,504	578,996	23,019,873
2021	17,385,054	6,114,422	355,619	97,625	23,952,720
2022	18,086,371	6,458,240	283,696	98,247	24,926,554
2023	18,606,209	6,887,889	232,626	201,639	25,928,362
2024	19,485,689	6,963,859	289,295	152,162	26,891,005
2025	18,815,594	7,262,594	296,794	528,528	26,903,510

Data Sources

Statement of Revenues, Expenditures and Changes in Fund Balances, Governmental Funds
County Financial System
Wisconsin Department of Revenue

Agenda

ONEIDA COUNTY, WISCONSIN

PROPERTY TAX LEVY BY FUND

Last Ten Years

Fiscal Year	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**
Levy Year	*2015*	*2016*	*2017*	*2018*	*2019*	*2020*	*2021*	*2022*	*2023*	*2024*
General Fund - Library	$ 406,721	$ 412,722	$ 412,722	$ 424,551	$ 425,063	$ 432,021	$ 432,015	$ 435,650	$ 451,747	$ 484,085
General Fund - EMS	854,586	1,129,501	1,425,740	1,429,311	1,722,634	1,692,631	1,692,268	2,758,386	2,539,439	2,712,845
General Fund - Government Purposes	9,799,990	9,849,690	10,041,019	10,091,315	10,412,192	10,493,373	10,580,261	11,046,359	11,107,097	10,928,735
Social Services Fund	1,803,501	1,553,501	1,603,001	1,654,232	1,686,513	1,846,687	1,859,578	1,816,447	1,907,896	1,893,240
Public Health	453,367	447,142	451,342	456,442	466,342	494,800	522,054	585,000	622,000	636,000
Aging and Disability Resource Center	272,866	267,963	270,197	265,609	256,509	202,109	149,415	-	-	-
County Highway Services	1,578,924	2,028,796	2,028,796	2,028,796	1,678,796	1,728,796	1,666,796	1,578,796	2,453,796	1,631,896
Debt Service	348,876	83,068	-	-	-	-	-	-	-	-
TOTAL	$ 15,518,831	$ 15,772,383	$ 16,232,817	$ 16,350,256	$ 16,648,049	$ 16,890,417	$ 16,902,387	$ 18,220,638	$ 19,081,975	$ 18,286,801
REAL ESTATE EAV	$ 6,646,504,400	$ 6,671,749,300	$ 6,764,381,300	$ 6,861,093,300	$ 7,152,735,600	$ 7,399,740,100	$ 7,727,209,500	$ 8,964,343,400	$ 10,919,999,400	$ 12,049,967,300

Data Sources

Wisconsin Department of Revenue, County Records

Agenda

ONEIDA COUNTY, WISCONSIN

PROPERTY TAX LEVIES AND COLLECTIONS

Last Ten Fiscal Years

Levy Year	Fiscal Year	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year		Collections in Subsequent Years [1]	Total Collections To Date		Delinquent Taxes [2] Oustanding
			Amount	% of Levy		Amount	% of Levy	
2015	2016	15,518,831	14,754,669	95.08%	$ 763,948	$ 15,518,617	100.00%	214
2016	2017	15,772,383	14,996,943	95.08%	$ 775,217	$ 15,772,160	100.00%	223
2017	2018	16,232,817	15,486,661	95.40%	$ 744,223	$ 16,230,884	99.99%	1,933
2018	2019	16,350,256	15,574,816	95.26%	$ 773,463	$ 16,348,279	99.99%	1,977
2019	2020	16,648,049	15,901,893	95.52%	$ 743,491	$ 16,645,384	99.98%	2,665
2020	2021	16,890,417	16,597,474	98.27%	$ 287,987	$ 16,885,461	99.97%	4,956
2021	2022	16,902,387	16,303,404	96.46%	$ 572,272	$ 16,875,675	99.84%	26,711
2022	2023	18,220,638	17,554,436	96.34%	$ 531,897	$ 18,086,333	99.26%	134,305
2023	2024	19,081,975	18,369,290	96.27%	$ 441,888	$ 18,811,178	98.58%	270,797
2024	2025	18,291,823	18,162,533	99.29%	-	$ 18,162,533	99.29%	750,221

[1] Amount includes collections through the current fiscal year.
[2] Does not include tax deed parcels.

Data Source

County Financial Records

Agenda

ONEIDA COUNTY, WISCONSIN

EQUALIZED VALUE OF ALL PROPERTY

Last Ten Years

Fiscal Year	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**
Levy Year	*2015*	*2016*	*2017*	*2018*	*2019*	*2020*	*2021*	*2022*	*2023*	*2024*
Residential	$ 5,677,384,800	$ 5,695,543,200	$ 5,784,409,100	$ 5,891,018,400	$ 6,151,258,000	$ 6,443,371,900	$ 6,702,865,400	$ 7,810,972,700	$ 9,569,378,000	$ 10,602,734,200
Commercial	659,838,700	666,193,300	669,380,600	672,286,900	692,083,700	648,815,100	708,069,400	797,214,200	962,388,900	1,001,816,300
Manufacturing	49,295,200	54,945,500	54,003,800	56,013,500	56,780,200	57,776,400	55,818,000	60,231,300	68,160,700	71,891,900
Other	13,330,800	14,186,300	13,926,000	13,615,700	14,617,600	13,924,600	14,470,400	15,528,100	17,917,900	19,222,200
Productive forest	221,292,700	214,480,800	215,725,700	201,343,100	208,481,700	207,385,800	214,491,500	244,861,400	262,792,100	309,105,700
Agricultural forest	5,345,100	5,050,600	5,019,500	4,840,100	5,225,600	4,955,700	5,273,100	6,244,800	6,808,000	8,122,200
Agriculture	1,890,500	1,891,000	1,948,600	1,874,700	2,112,100	2,133,900	2,227,800	2,344,800	2,619,100	2,914,700
Undeveloped	18,126,600	19,458,600	19,968,000	20,100,900	22,176,700	21,376,700	23,993,900	26,946,100	29,934,700	34,160,100
TOTAL REAL ESTATE	$ 6,646,504,400	$ 6,671,749,300	$ 6,764,381,300	$ 6,861,093,300	$ 7,152,735,600	$ 7,399,740,100	$ 7,727,209,500	$ 8,964,343,400	$ 10,919,999,400	$ 12,049,967,300
Personal Property	95,587,200	92,394,100	103,545,800	70,756,300	73,699,200	70,836,800	70,264,400	76,414,200	71,062,300	87,662,700
TOTAL EQUALIZED VALUE	$ 6,742,091,600	$ 6,764,143,400	$ 6,867,927,100	$ 6,931,849,600	$ 7,226,434,800	$ 7,470,576,900	$ 7,797,473,900	$ 9,040,757,600	$ 10,991,061,700	$ 12,137,630,000

Data Source

Wisconsin Department of Revenue - Statement of Changes in Equalized Values by Class and Item

Agenda

Information Technology Status

September 2026

Highlights

Top Projects

1. DSS/ITS – Human Service Center migration and support. Switches installed, fiber connection scheduled by end of October.
2. JL – Replace Jail Access System. On Going. Phase 1 is the hardware, Phase 2 is the software if needed.
3. SD – New World update/upgrade. Scheduled: September 2026. CIP Project. Servers built. Install in progress.
4. SW – Fiber connectivity, Cameras… Still pending.
5. County Wide – Infrastructure replacement. Main/Core VSP completed. Will continue 2026 thru 2032.
6. SD – Arbitrator upgrade. Scheduled for October 2026. Contract signed.
7. HD – New office wireless and cameras. Fiber installed. Wireless installed.
8. PH – Sensaphone failover/redundant monitoring cell device returned for configuration.
9. County Wide – migration to Office 365, CIP Project Scheduled by end of October. Licenses ordered, migration underway.

Upcoming Projects

10. LI – New GIS Servers and upgrades. End of 2026, CIP Project
11. ITS – UPS Battery replacement schedule for 2027.
12. IT – Redundant/Failover/Load Balance Fiber internet line. Back Burner until vendor found.

Helpdesk Status Report:

Ticket Trends

- Currently averaging 76 open tickets per day.

Downtime Incidents:

September 28, 2026 We've had a rash of phishing/scam emails over the last two weeks. We have had some end users click the links and enter their ID/Passwords. We've been able to catch the incidents before any data was compromised. However we are watching the queues daily looking for abnormalities.

Report Criteria:
Report type: Invoice detail
Invoice Detail.GL account (6 Characters) = "101125","404125"

Description	Vendor Number	Input Date	Invoice Date	Invoice Number	Invoice GL Account	Invoice Amount	Check Issue Date	Check Number	Check Amount
3RT Networks LLC									
DUO SOFTWARE SUBSCRIPTION	500495	09/21/2026	09/05/2026	CW39716	101.12.51450.523205	150.00	09/23/2026	444100	150.00
Total 3RT Networks LLC:									150.00
AMAZON CAPITAL SERVICES LLC									
L18C4P90 BATTERY FOR THINKPAD L13 YOGA 20R5/20R6	26975	09/22/2026	09/14/2026	19TD-LPMC-1YNG	101.12.51450.523202	36.62	09/23/2026	444104	36.62
AMAZON BASICS DISINFECTING WIPES, LEMON SCENT, 3-PACK	26975	09/22/2026	09/21/2026	1QC6-3LRV-3PQJ	101.12.51450.531901	1,009.64	09/23/2026	444104	1,009.64
SHIPPING & HANDLING	26975	09/22/2026	09/14/2026	1WQ4-HWHR-6GKN	101.12.51450.523202	16.77	09/23/2026	444104	16.77
AVERY EASY PEEL PRINTABLE ADDRESS LABELS 1"X4", WHITE, 5,000 BLANK MAILING LABELS (05961)	26975	09/22/2026	09/14/2026	1YF6-K6R4-4XN4	101.12.51450.531901	172.17	09/23/2026	444104	172.17
Total AMAZON CAPITAL SERVICES LLC:									1,235.20
ASPIRUS HEALTH PLAN INC									
RETIREE HEALTH INSURANCE	28681	09/22/2026	09/17/2026	262600000021	101.12.51450.512017	2,244.00	09/22/2026	441932	2,244.00
Total ASPIRUS HEALTH PLAN INC:									2,244.00
AT&T MOBILITY LLC									
ITS ON-CALL CELL PHONE (FIRSTNET)	28220	09/21/2026	09/07/2026	287338869940X09152026	101.12.51450.522005	43.88	09/23/2026	444108	43.88
Total AT&T MOBILITY LLC:									43.88
CAMERA CORNER CONNECTING POINT									
PROJECT MGMT / SYSTEM ENG - PS3 (REMOTE - STANDARD)	5023	09/08/2026	06/18/2026	INV388793	101.12.51450.521901	3,948.75	09/10/2026	441812	3,948.75
Total CAMERA CORNER CONNECTING POINT:									3,948.75
CDW GOVERNMENT INC									
HP 712 38ML BLACK INK CARTRIDGE FOR DESIGNJET T230	6395	09/21/2026	09/08/2026	AK89L2B	101.12.51450.531901	45.19	09/23/2026	444113	45.19

Description	Vendor Number	Input Date	Invoice Date	Invoice Number	Invoice GL Account	Invoice Amount	Check Issue Date	Check Number	Check Amount
Total CDW GOVERNMENT INC:									45.19
CHARTER COMMUNICATIONS									
171429001 - HODAG COUNTRY FEST INTERNET	5998	09/22/2026	09/01/2026	171429001090126	101.12.51450.522005	119.99	09/23/2026	444114	119.99
171433701 - SPECTRUM FIBER INTERNET (COURTHOUSE)	5998	09/22/2026	09/01/2026	171433701090126	101.12.51450.522005	680.00	09/23/2026	444114	680.00
Total CHARTER COMMUNICATIONS:									799.99
CORPORATE PAYMENT SYSTEMS - FINC DEPT									
JASON RHODES #7194	29450	09/16/2026	09/15/2026	8855 - Sept 2026	101.12.51450.531103	1,596.00	09/23/2026	444116	1,596.00
Total CORPORATE PAYMENT SYSTEMS - FINC DEPT:									1,596.00
DIVERSIFIED BENEFIT SERVICES INC									
DBS ITS	24171	09/08/2026	09/03/2026	489766	101.12.51450.512004	4.60	09/23/2026	444120	4.60
Total DIVERSIFIED BENEFIT SERVICES INC:									4.60
EO JOHNSON CO									
EO JOHNSON PRINTER LEASE PAYMENT	322	09/21/2026	09/15/2026	43024179	101.12.51450.531104	5,896.80	09/23/2026	444122	5,896.80
Total EO JOHNSON CO:									5,896.80
INTRADYN									
IA12-VM-6000-S5 - STANDARD SUPPORT, 5-YEAR SUBSCRIPTION	500930	09/21/2026	09/17/2026	10127	404.12.57141.699275	32,670.00	09/23/2026	444129	32,670.00
Total INTRADYN:									32,670.00
KNOWBE4, INC									
CMP - KNOWBE4 COMPLIANCE PLUS SUBSCRIPTION. 09/26/2026 - 09/25/2029	29464	09/21/2026	08/07/2026	INV447683	101.12.51450.523205	19,827.50	09/23/2026	444131	19,827.50
Total KNOWBE4, INC:									19,827.50
Norvado, Inc.									
DNS HOSTING	500408	09/21/2026	09/18/2026	September 2026	101.12.51450.523205	16.95	09/23/2026	444146	16.95

Description	Vendor Number	Input Date	Invoice Date	Invoice Number	Invoice GL Account	Invoice Amount	Check Issue Date	Check Number	Check Amount
Total Norvado, Inc.:									16.95
ONEIDA COUNTY BUILDING & GROUNDS									
HEX-DRIVE LONG-NOSE 18-8 STAINLESS STEEL SPRING PLUNGER (40 CT)	12906	09/21/2026	09/21/2026	244643846	404.12.57141.699278	314.90	09/23/2026	444148	314.90
Total ONEIDA COUNTY BUILDING & GROUNDS:									314.90
TECHNOLOGY MANAGEMENT LLC									
8MLC-LCSM - 8M OS2 SINGLEMODE LC TO LC FIBER PATCH CABLE	6284	09/21/2026	08/31/2026	10627	404.12.57141.699276	10,742.50	09/23/2026	444167	10,742.50
DUOMSP - DUO MSP LICENSE FOR 2FA	6284	09/21/2026	08/31/2026	10662	101.12.51450.523205	768.00	09/23/2026	444167	768.00
INSTALL150 - HSD SWITCH UPGRADES	6284	09/21/2026	08/31/2026	10677	404.12.57141.699276	450.00	09/23/2026	444167	450.00
INSTALL150 - OCDUOADVUP2026	6284	09/21/2026	08/31/2026	10678	101.12.51450.521402	375.00	09/23/2026	444167	375.00
INSTALL150 - OCO365MIGRATION2026	6284	09/21/2026	08/31/2026	10679	404.12.57141.699275	637.50	09/23/2026	444167	637.50
INSTALL150 - OCSCALECOMP2024	6284	09/21/2026	08/31/2026	10680	101.12.51450.521402	1,162.50	09/23/2026	444167	1,162.50
INSTALL150 - OCSCALEGIS-NW2026	6284	09/21/2026	08/31/2026	10681	404.12.57141.699277	487.50	09/23/2026	444167	487.50
INSTALL150 - OCSESUP2026	6284	09/21/2026	08/31/2026	10682	101.12.51450.521402	3,150.00	09/23/2026	444167	3,150.00
INSTALL150 - OCVSPREPLACE2026	6284	09/21/2026	08/31/2026	10683	101.12.51450.521402	7,012.50	09/23/2026	444167	7,012.50
SUPPORT150 - SYSTEM SUPPORT (HSC)	6284	09/21/2026	08/31/2026	10684	101.12.51450.521402	2,400.00	09/23/2026	444167	2,400.00
SUPPORT150 - SYSTEM SUPPORT	6284	09/22/2026	08/31/2026	10685	101.12.51450.521402	12,075.00	09/23/2026	444167	12,075.00
HC3450FG-SW - SCALE COMPUTER HYPERCORE 16 CORE PACK, 5-YEAR LICENSE AND SUPPORT 24/7	6284	09/22/2026	09/15/2026	10706	404.12.57141.699277	52,049.52	09/23/2026	444167	52,049.52
Total TECHNOLOGY MANAGEMENT LLC:									91,310.02
US INTERNET CORP									
HOSTED EXCHANGE	29595	09/21/2026	09/16/2026	6140917	101.12.51450.523205	2,735.50	09/23/2026	444172	2,735.50
Total US INTERNET CORP:									2,735.50
VERIZON WIRELESS									
WIRELESS HOT SPOTS	19453	09/22/2026	08/23/2026	6151815065	101.12.51450.522005	342.17	09/23/2026	444174	342.17
Total VERIZON WIRELESS:									342.17
Grand Totals:									163,181.45

Summary by General Ledger Account Number

M = Manual Check, V = Void Check

GL Account	Debit	Credit	Proof
101.12.51450.512004	4.60	.00	4.60
101.12.51450.512017	2,244.00	.00	2,244.00
101.12.51450.521402	26,175.00	.00	26,175.00
101.12.51450.521901	3,948.75	.00	3,948.75
101.12.51450.522005	1,186.04	.00	1,186.04
101.12.51450.523202	53.39	.00	53.39
101.12.51450.523205	23,497.95	.00	23,497.95
101.12.51450.531103	1,596.00	.00	1,596.00
101.12.51450.531104	5,896.80	.00	5,896.80
101.12.51450.531901	1,227.00	.00	1,227.00
101.211100	.00	65,829.53-	65,829.53-
404.12.57141.699275	33,307.50	.00	33,307.50
404.12.57141.699276	11,192.50	.00	11,192.50
404.12.57141.699277	52,537.02	.00	52,537.02
404.12.57141.699278	314.90	.00	314.90
404.211100	.00	97,351.92-	97,351.92-
Grand Totals:	163,181.45	163,181.45-	.00

Reviewed by: _____

Date: _____ / _____ / _____

Report Criteria:
Report type: Invoice detail
Invoice Detail.GL account (6 Characters) = "101125","404125"

M = Manual Check, V = Void Check

[Report].FormattedAccountNumber 101.12.50000.000000{-}101.12.59999.999999 AND End.GLPeriod 926

Account Number	Account Title	YTD	Budget	Variance	% Budget
Fund101 - GENERAL FUND					
101.12.51450.489100	NON-SUBSCRIPTION COMPONENT(E)	.00	.00	.00	100.00%
101.12.51450.511101	SALARIES-PERM EMPLOYEE(E)	400,657.54	521,800.00	121,142.46	76.78%
101.12.51450.511102	WAGES-PERM EMPLOYEE(E)	89,432.74	164,100.00	74,667.26	54.49%
101.12.51450.511103	OVERTIME WAGES(E)	845.48	1,500.00	654.52	56.36%
101.12.51450.511104	WAGES-PART-TIME EMPLOYEE(E)	.00	.00	.00	100.00%
101.12.51450.511107	CALL PAY(E)	2,304.00	7,500.00	5,196.00	30.72%
101.12.51450.511113	COVID-19 PAY(E)	.00	.00	.00	100.00%
101.12.51450.511205	HOLIDAY WORKED PAY(E)	1,844.39	500.00	-1,344.39	368.87%
101.12.51450.512001	SOCIAL SECURITY(E)	36,910.56	58,537.00	21,626.44	63.05%
101.12.51450.512002	RETIREMENT-EMPLOYER'S SHARE(E)	33,129.78	47,000.00	13,870.22	70.48%
101.12.51450.512004	HEALTH/DENTAL INSURANCE(E)	101,183.07	139,500.00	38,316.93	72.53%
101.12.51450.512005	LIFE INSURANCE(E)	1,566.28	2,500.00	933.72	62.65%
101.12.51450.512006	WORKER'S COMPENSATION(E)	748.56	740.00	-8.56	101.15%
101.12.51450.512007	INCOME CONTINUATION INS(E)	.00	.00	.00	100.00%
101.12.51450.512008	UNEMPLOYMENT COMPENSATION(E)	.00	.00	.00	100.00%
101.12.51450.512017	RETIREE HEALTH INSRANCE(E)	16,830.00	28,000.00	11,170.00	60.10%
101.12.51450.512018	CASH IN LIEU OF HEALTH INS(E)	3,150.00	18,000.00	14,850.00	17.50%
101.12.51450.513901	COST ALLOC-VACANCY/REDUCTION(E)	.00	.00	.00	100.00%
101.12.51450.521401	DP TRAINING-OTHER DEPTS(E)	.00	12,000.00	12,000.00	0.00%
101.12.51450.521402	CONTRACT PROGRAMMING/CONSULT(E)	168,471.00	60,000.00	-108,471.00	280.78%
101.12.51450.521901	OTHER PROFESSIONAL SERVICES(E)	34,104.77	23,000.00	-11,104.77	148.28%
101.12.51450.522005	TELEPHONE AND FAX(E)	13,379.31	30,000.00	16,620.69	44.59%
101.12.51450.523202	MACY AND EQUIP REPAIR(E)	398.22	4,000.00	3,601.78	9.95%
101.12.51450.523204	HARDWARE MAINTENANCE(E)	72,044.05	100,000.00	27,955.95	72.04%

[Report].FormattedAccountNumber 101.12.50000.000000{-}101.12.59999.999999 AND End.GLPeriod 926

Account Number	Account Title	YTD	Budget	Variance	% Budget
101.12.51450.523205	SOFTWARE MAINTENANCE(E)	384,964.40	558,192.00	173,227.60	68.96%
101.12.51450.523295	INFO TECH SUBSCRIPTION(E)	.00	.00	.00	100.00%
101.12.51450.531101	POSTAGE AND BOX RENT(E)	82.94	200.00	117.06	41.47%
101.12.51450.531102	PRINTING AND DUPLICATION(E)	.00	1,075.00	1,075.00	0.00%
101.12.51450.531103	CENTRAL PURCHASING(E)	148.52	800.00	651.48	18.56%
101.12.51450.531104	CENTRAL COPIER PRINTER LEASE(E)	55,094.07	78,500.00	23,405.93	70.18%
101.12.51450.531204	ADVERTISING(E)	200.00	800.00	600.00	25.00%
101.12.51450.531301	TRAINING/CONFERENCE FEES(E)	1,193.20	1,000.00	-193.20	119.32%
101.12.51450.531302	EMPLOYEE AUTO ALLOWANCE(E)	684.54	1,975.00	1,290.46	34.66%
101.12.51450.531304	MEALS-TAXABLE(E)	.00	100.00	100.00	0.00%
101.12.51450.531305	MEALS LODGING & MISC TRAVEL(E)	.00	1,000.00	1,000.00	0.00%
101.12.51450.531901	OTHER SUPPLIES & EXPENSES(E)	6,157.35	15,000.00	8,842.65	41.04%
101.12.51450.531974	SUBSCRIPTION AMORITZATION(E)	.00	.00	.00	100.00%
101.12.51450.571002	SUBSCRIPTION PRINCIPAL(E)	.00	.00	.00	100.00%
101.12.51450.572006	SUBSCRIPTION INTEREST(E)	.00	.00	.00	100.00%
101.12.51450.583001	BAD DEBT EXPENSES(E)	.00	.00	.00	100.00%
101.12.51450.583200	SUBSCRIPTION CLEAR - CHG ACCTG(E)	.00	.00	.00	100.00%
101.12.51450.699007	SOFTWARE(E)	1,462.06	13,000.00	11,537.94	11.24%
101.12.51450.699008	COMPUTER HARDWARE(E)	206,375.00	348,000.00	141,625.00	59.30%
101.12.51450.699040	SPECIAL PROJECTS(E)	.00	.00	.00	100.00%
101.12.51450.699041	COMPUTER REPLACEMENT(E)	.00	.00	.00	100.00%
101.12.51450.699042	COMPUTER EQ-MAJOR SYS UPGRAD(E)	.00	.00	.00	100.00%
101.12.51450.699044	PERIFERIAL SMALL EQ REPLACEM(E)	3,599.15	10,000.00	6,400.85	35.99%
101.12.51450.699260	PROJECT 1-E MAIL-ENTERPRISE(E)	.00	.00	.00	100.00%
101.12.51450.699262	PROJECT 3 VOICE OVER IP(E)	.00	.00	.00	100.00%

[Report].FormattedAccountNumber 101.12.50000.000000{-}101.12.59999.999999 AND End.GLPeriod 926

Account Number	Account Title	YTD	Budget	Variance	% Budget
101.12.51450.699263	PROJECT 4-ACCOUNTING UPGR(E)	.00	.00	.00	100.00%
101.12.51450.699264	PROJECT 5-CAPITAL IMPROVEMT(E)	.00	.00	.00	100.00%
101.12.51450.699265	PROJECT 6-WI FI CTHSE(E)	.00	.00	.00	100.00%
101.12.51450.699266	PROJECT 7-SERVER UPGRADES&BU(E)	.00	.00	.00	100.00%
101.12.51450.699267	PROJECT 8-MOBILE SD COMPUTER(E)	.00	.00	.00	100.00%
101.12.51450.699268	PROJECT 9-DESKTOP/LAPTOP/PRI(E)	.00	.00	.00	100.00%
101.12.51450.699269	PROJECT 10-EXCHANGE UPGRADE(E)	.00	.00	.00	100.00%
101.12.51450.699270	PROJECT 11-OFFICE 2016(E)	.00	.00	.00	100.00%
101.12.51450.699271	PROJECT 12-NEW WORLD REFRESH(E)	13,195.44	.00	-13,195.44	100.00%
101.12.51450.699272	PROJECT 13-NW HDWR SUPP(E)	.00	.00	.00	100.00%
101.12.51450.699273	PROJECT 14-FIREWALL REPL(E)	.00	.00	.00	100.00%
101.12.51450.699274	PROJECT 15(E)	.00	.00	.00	100.00%
101.12.51450.699500	CIP PROJECTS(E)	.00	.00	.00	100.00%
101.12.51450.721025	OTHER FINC SOURE SUBSCRIPTION(E)	.00	.00	.00	100.00%
101.12.51452.521402	CONTRACT PROGRAMMING/CONS(E)	.00	.00	.00	100.00%
101.12.51452.523205	SOFTWARE MAINTENANCE(E)	171,792.39	135,000.00	-36,792.39	127.25%
101.12.51452.523295	INFO TECH SUBSCRIPTION(E)	.00	.00	.00	100.00%
101.12.51452.531901	OTHER SUPPLIES & EXPENSES(E)	.00	.00	.00	100.00%
101.12.51452.531974	SUBSCRIPTION AMORITZATION(E)	.00	.00	.00	100.00%
101.12.51452.571002	SUBSCRIPTION PRINCIPAL(E)	.00	.00	.00	100.00%
101.12.51452.572006	SUBSCRIPTION INTEREST(E)	.00	.00	.00	100.00%
101.12.51452.583200	SUBSCRIPTION CLEAR - CHG ACCTG(E)	.00	.00	.00	100.00%
101.12.51452.699007	SOFTWARE(E)	.00	.00	.00	100.00%
101.12.51452.699008	COMPUTER HARDWARE(E)	.00	135,000.00	135,000.00	0.00%
101.12.51452.721025	OTHER FINC SOURE SUBSCRIPTION(E)	.00	.00	.00	100.00%

[Report].FormattedAccountNumber 101.12.50000.000000{-}101.12.59999.999999 AND End.GLPeriod 926

Account Number	Account Title	YTD	Budget	Variance	% Budget
AccountTypeExpenditure		**1,821,948.81**	**2,518,319.00**	**696,370.19**	
101.12.51450.433100	FEDERAL GRANTS-CARES ACT(R)	.00	.00	.00	100.00%
101.12.51450.461700	PUBLIC CHGS-INFO TECH SERV(R)	-3,174.35	-5,000.00	-1,825.65	63.48%
101.12.51450.489140	REIMB PRIOR YR EXPENDITURE(R)	.00	.00	.00	100.00%
101.12.51450.493003	APPL CONT APPR-INFO TECH SER(R)	.00	-80,000.00	-80,000.00	0.00%
101.12.51450.493004	APPL CONT APPR-ITS-HARD/S(R)	.00	-50,000.00	-50,000.00	0.00%
101.12.51450.493005	APPL CONT APPR-ITS-EQUIPM(R)	.00	.00	.00	100.00%
101.12.51450.493006	APPL CONT APPR-MAJOR SYS UPG(R)	.00	.00	.00	100.00%
101.12.51450.493007	APPL CONT APPR-LAW ENF CO(R)	.00	.00	.00	100.00%
101.12.51450.493034	APPL CONT APPR-PP EQUIP>10,0(R)	.00	.00	.00	100.00%
101.12.51450.493119	APPL CONT APPN-ITS CAP IMP(R)	.00	.00	.00	100.00%
101.12.51450.493121	APPL CONT APPN-SERVER UPGR(R)	.00	.00	.00	100.00%
101.12.51450.493122	APPL CONT APPN-MOBILE SD COM(R)	.00	.00	.00	100.00%
101.12.51450.493126	APPL CONT APPR-COPIER(R)	.00	.00	.00	100.00%
101.12.51452.461901	PUBLIC CHGS-SANITARY MAIN(R)	-24,381.00	-25,000.00	-619.00	97.52%
101.12.51452.493010	APPL CONT APPR-LAND REC F(R)	.00	.00	.00	100.00%
101.12.51452.493110	APPL CONT APPR-ROD REC 2010(R)	.00	-245,000.00	-245,000.00	0.00%
AccountTypeRevenue		**-27,555.35**	**-405,000.00**	**-377,444.65**	
Fund101 - GENERAL FUND		**1,794,393.46**	**2,113,319.00**	**318,925.54**	
Total:		**1,794,393.46**	**2,113,319.00**	**318,925.54**	

Agenda

Report Criteria:
Report type: Invoice detail
Invoice Detail.GL account (5 Characters) = "10110"

Description	Vendor Number	Input Date	Invoice Date	Invoice Number	Invoice GL Account	Invoice Amount	Check Issue Date	Check Number	Check Amount
Diamond Business Graphics									
2026 TOWN TAX BILL ENVELOPES	500361	09/21/2026	09/17/2026	216800	101.10.51520.531103	3,563.01	09/23/2026	444119	3,563.01
Total Diamond Business Graphics:									3,563.01
Grand Totals:									3,563.01

Summary by General Ledger Account Number

GL Account	Debit	Credit	Proof
101.10.51520.531103	3,563.01	.00	3,563.01
101.211100	.00	3,563.01-	3,563.01-
Grand Totals:	3,563.01	3,563.01-	.00

Reviewed by: Jill Hazelquist

Date: 10/2/2026

Agenda

Report Criteria:
Report type: Invoice detail
Invoice Detail.GL account (5 Characters) = "10110"

Description	Vendor Number	Input Date	Invoice Date	Invoice Number	Invoice GL Account	Invoice Amount	Check Issue Date	Check Number	Check Amount
Diamond Business Graphics									
2026 TOWN TAX BILL ENVELOPES	500361	09/21/2026	09/17/2026	216800	101.10.51520.531103	3,563.01	09/23/2026	444119	3,563.01
Total Diamond Business Graphics:									3,563.01
Grand Totals:									3,563.01

Summary by General Ledger Account Number

GL Account	Debit	Credit	Proof
101.10.51520.531103	3,563.01	.00	3,563.01
101.211100	.00	3,563.01-	3,563.01-
Grand Totals:	3,563.01	3,563.01-	.00

Reviewed by: _____

Date: _____ / _____ / _____

End.GLPeriod 1026 AND [Report].FormattedAccountNumber 101.10.50000.000000{-}101.10.59999.999999

Account Number	Account Title	YTD	Budget	Variance	% Budget
Fund101 - GENERAL FUND					
101.10.51520.511101	SALARIES-PERM EMPLOYEE(E)	68,686.04	93,190.00	24,503.96	73.70%
101.10.51520.511102	WAGES-PERM EMPLOYEE(E)	43,901.52	60,400.00	16,498.48	72.68%
101.10.51520.511103	OVERTIME WAGES(E)	.00	.00	.00	100.00%
101.10.51520.511104	WAGES-PART-TIME EMPLOYEE(E)	18,102.20	28,000.00	9,897.80	64.65%
101.10.51520.511105	WAGES-LIMITED TERM EMPLOYEE(E)	1,140.49	1,700.00	559.51	67.08%
101.10.51520.511205	HOLIDAY WORKED PAY(E)	.00	.00	.00	100.00%
101.10.51520.512001	SOCIAL SECURITY(E)	9,347.49	13,900.00	4,552.51	67.24%
101.10.51520.512002	RETIREMENT-EMPLOYER'S SHARE(E)	8,110.21	11,400.00	3,289.79	71.14%
101.10.51520.512004	HEALTH/DENTAL INSURANCE(E)	40,436.00	44,175.00	3,739.00	91.53%
101.10.51520.512005	LIFE INSURANCE(E)	351.03	1,000.00	648.97	35.10%
101.10.51520.512006	WORKER'S COMPENSATION(E)	210.86	400.00	189.14	52.71%
101.10.51520.512007	INCOME CONTINUATION INS(E)	.00	.00	.00	100.00%
101.10.51520.512008	UNEMPLOYMENT COMPENSATION(E)	.00	.00	.00	100.00%
101.10.51520.512018	CASH IN LIEU OF HEALTH INS(E)	.00	.00	.00	100.00%
101.10.51520.513901	COST ALLOC-VACANCY/REDUCTION(E)	.00	.00	.00	100.00%
101.10.51520.521901	OTHER PROFESSIONAL SERVICES(E)	.00	.00	.00	100.00%
101.10.51520.522005	TELEPHONE AND FAX(E)	1,555.23	1,200.00	-355.23	129.60%
101.10.51520.523203	MACY AND EQUIP SVC CONTRACTS(E)	271.00	330.00	59.00	82.12%
101.10.51520.531101	POSTAGE AND BOX RENT(E)	10,457.05	17,500.00	7,042.95	59.75%
101.10.51520.531102	PRINTING AND DUPLICATION(E)	.00	.00	.00	100.00%
101.10.51520.531103	CENTRAL PURCHASING(E)	6,971.38	6,200.00	-771.38	112.44%
101.10.51520.531201	PUBLICATION OF LEGAL NOTICES(E)	.00	250.00	250.00	0.00%
101.10.51520.531203	MEMBERSHIP DUES(E)	100.00	100.00	.00	100.00%
101.10.51520.531204	ADVERTISING(E)	.00	.00	.00	100.00%

End.GLPeriod 1026 AND [Report].FormattedAccountNumber 101.10.50000.000000{-}101.10.59999.999999

Account Number	Account Title	YTD	Budget	Variance	% Budget
101.10.51520.531301	TRAINING/CONFERENCE FEES(E)	250.00	250.00	.00	100.00%
101.10.51520.531302	EMPLOYEE AUTO ALLOWANCE(E)	637.13	1,200.00	562.87	53.09%
101.10.51520.531305	MEALS LODGING & MISC TRAVEL(E)	303.00	1,200.00	897.00	25.25%
101.10.51521.521901	OTHER PROFESSIONAL SERVICES(E)	.00	.00	.00	100.00%
101.10.51910.599901	REFUNDS AND OFFSETS(E)	3,292.85	.00	-3,292.85	100.00%
101.10.51910.599902	TREASURER'S HOLDING(E)	.00	.00	.00	100.00%
101.10.51910.599903	BALANCE UNDER $4(E)	-9.07	.00	9.07	100.00%
AccountTypeExpenditure		**214,114.41**	**282,395.00**	**68,280.59**	
101.10.51520.461020	PUBLIC CHGS-TREASURERS FEES(R)	4,811.80	-2,000.00	-6,811.80	-240.59%
AccountTypeRevenue		**4,811.80**	**-2,000.00**	**-6,811.80**	
Fund101 - GENERAL FUND		**218,926.21**	**280,395.00**	**61,468.79**	
Total:		**218,926.21**	**280,395.00**	**61,468.79**	