Amended

RESOLUTION # 83-2024

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 Lake, 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	There is levied upon the taxable property of For Chargebacks for Refunded / Rescinded taxes	$618.85
5.	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~~ $19,162,597.85

The County Board has the legal authority to adopt: Yes ✓ No _____ as reviewed by the Corporation Counsel, _____, Date: 11/5/26

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 _X_NO

Fiscal Impact

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

Offered and passage moved by:

	Aye	Nay	Abstain
Supervisor Billy Fried	✓		
Supervisor Scott Holewinski	X		
Supervisor Ted Cushing	X		
Supervisor Michael Tautges	✓		
Supervisor Dan Hess	X		
Supervisor Debbie Condado	X		
Supervisor Russ Fisher	X		

_____ 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

Resolution # 83-2026

Amended

Supervisors	AYE	NAY	ABS	ABSTAIN
Almekinder	X			
Hess	X			
Briggs	X			
Condado	X			
Fisher	X			
Cushing	–	–	X	
Tautges	X			
Oettinger	X			
Timmons	X			
Fried	X			
Jensen	X			
Sheppard	X			
Sorgel		X		
Newman		X		
Kilbourn		X		
Hamburg	X			
Burns		X		
Campbell	X			
Schultz	X			
Lopez		X		
Holewinski	X			
TOTALS	15	5	1	
Youth In Governance				
L. Deede	X			
Tautges	X			
Walden	–			
J. Deede	X			
Carpenter				
Novak				
Tran				
Wotachek				

Resolution # 83 – 2026: Offered by the Supervisors of the Executive Committee to Approve the 2027 Budget and 2026 Tax Levy Collected in 2027.

Resolution # 83-2026

Amendment

Passed

Supervisors	AYE	NAY	ABS	ABSTAIN
Schultz	X			
Jensen	X			
Fried	X			
Condado	X			
Hamburg	X			
Hess	X			
Lopez	X			
Tautges	X			
Sheppard	X			
Almekinder	X			
Briggs	X			
Kilbourn	X			
Timmons	X			
Cushing	X			
Campbell	X			
Newman	X			
Sorgel	X			
Oettinger	X			
Burns	X			
Fisher	X			
Holewinski	X			
TOTALS	21			
Youth In Governance				
L. Deede	X			
Tautges	X			
Walden	X			
J. Deede	X			
Carpenter				
Novak				
Tran				
Wotachek				

Motion by Jensen to increase the UW-EX Budget from $125,000 to $135,000 which is the original request amount and decrease the contingency budget by $10,000.

Seconded by Hess

Failed

Resolution # 83-2026

Supervisors	AYE	NAY	ABS	ABSTAIN
Timmons		X		
Cushing		X		
Fried		X		
Burns	X			
Newman	X			
Condado		X		
Briggs		X		
Campbell	X			
Jensen	X			
Hess		X		
Tautges		X		
Fisher		X		
Lopez	X			
Sorgel	X			
Kilbourn	X			
Alemekinder		X		
Sheppard	X			
Schultz	X			
Oettinger		X		
Hamburg		X		
Holewinski		X		
TOTALS	9	12		
Youth In Governance				
L. Deede	X			
Tautges		X		
Walden		X		
J. Deede	X			
Carpenter				
Novak				
Tran				
Wotachek				

Motion by Kilbourn to amend the proposed 2027 County budget as follows:
Increase the general fund stales-tax revenue estimate to $7,800,000 reflecting the forward analyticsForecaste of approximately $7.866 million for Oneida County.
Restore the $92,800 Tourism Council appropriation that was removed from the proposed budget.
Direct the finance director to make the corresponding adjustments to the budgt summary and final appropriations, with the amendment reflected in the final budget adopted by the County Board.

Seconded by Sorgel

Resolution # 83-2026 Amended Amendment Passed

Supervisors	AYE	NAY	ABS	ABSTAIN
Newman	X			
Almekinder	X			
Cushing			X	
Jensen	X			
Hamburg	X			
Fisher	X			
Condado	X			
Burns	X			
Sorgel	X			
Schultz	X			
Lopez	X			
Campbell	X			
Sheppard	X			
Kilbourn		X		
Timmons	X			
Tautges	X			
Briggs	X			
Fried	X			
Hess	X			
Oettinger	X			
Holewinski	X			
TOTALS	19	1	1	
Youth In Governance				
L. Deede	X			
Tautges	X			
Walden				
J. Deede	X			
Carpenter				
Novak				
Tran				
Wotachek				

Motion by Burns to adopt Ron Lueneburg proposal and hold funding for the Rhinelander District Library above 70% of funding until the Rhinelander Library provides the requested information. The requested information will be submitted to the County Board for review and to determine if additional funds will be released.

Seconded by Condado.

Resolution # 83 - 2026

Amendment to the motion

Passed

Supervisors	AYE	NAY	ABS	ABSTAIN
Hamburg	X			
Hess	X			
Schultz	X			
Cushing	—	—	X	
Timmons	X			
Kilbourn	X			
Campbell	X			
Jensen	X			
Oettinger	X			
Sheppard	X			
Condado	X			
Sorgel	X			
Newman	X			
Lopez	X			
Tautges	X			
Burns	X			
Almekinder	X			
Fried	X			
Fisher	X			
Briggs	X			
Holewinski	X			
TOTALS	20			
Youth In Governance				
L. Deede	X			
Tautges	X			
Walden				
J. Deede	X			
Carpenter				
Novak				
Tran				
Wotachek				

Motion by Burns to amend the motion to state that the requested information will be submitted to the County Board for review and to determine if additional funds will be released.

Seconded by Jensen.

Resolution # 83-2026

Amendment

Passed

Supervisors	AYE	NAY	ABS	ABSTAIN
Cushing	—	—	X	
Condado	X			
Burns	X			
Sheppard	X			
Almekinder	X			
Hess	X			
Campbell	X			
Hamburg	X			
Lopez	X			
Jensen	X			
Schultz	X			
Sorgel	X			
Newman	X			
Briggs	X			
Kilbourn	X			
Fisher	X			
Oettinger	X			
Timmons	X			
Tautges	X			
Fried	X			
Holewinski	X			
TOTALS	20		1	
Youth In Governance				
L. Deede	X			
Tautges	X			
Walden				
J. Deede	X			
Carpenter				
Novak				
Tran				
Wotachek				

Motion by Hess to amend Resolution # 83-2026 and insert at line 39 "There is levied upon the taxable property of Oneida County the sum of $618.85 for chargebacks for refunded/rescinded taxes" and amend line 44 to a total levy of $19,162,597.85.

Seconded by Briggs

Failed

Resolution # 83-2026

Amendment

Supervisors	AYE	NAY	ABS	ABSTAIN
Hess		X		
Kilbourn	X			
Fried		X		
Newman	X			
Burns	X			
Fisher		X		
Jensen	X			
Sorgel	X			
Lopez	X			
Condado		X		
Oettinger		X		
Tautges		X		
Almekinder		X		
Hamburg		X		
Campbell	X			
Cushing			X	
Briggs		X		
Timmons		X		
Sheppard	X			
Schultz	X			
Holewinski		X		
Totals	9	11	1	
Youth In Governance				
L. Deede		X		
Tautges		X		
Walden				
J. Deede	X			
Carpenter				
Novak				
Tran				
Wotachek				

Motion by Kilbourn to amend the proposed 2027 budget to give $92,800 to the Tourism Council with a reduction of $92,800 from the contingency budget.

Seconded by Burns.

ONEIDA COUNTY BUDGET

January 1 – December 31, 2027

Prepared October 29, 2026

Contents

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Annual Budget Summary 4
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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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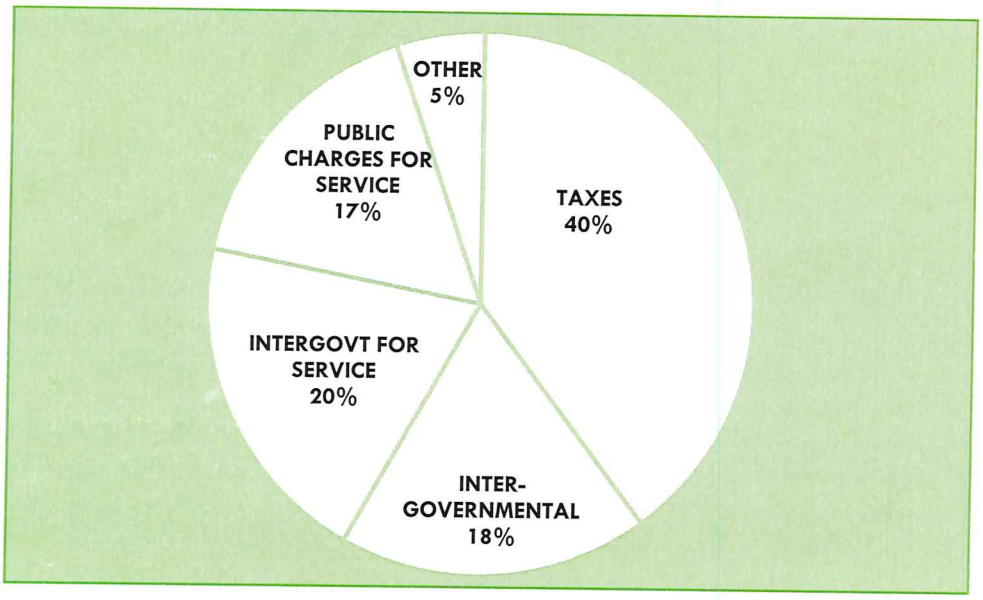
In accordance with Wisconsin Statute 65.90(2) following is a report of revenues, expenses and transfers for all county funds, including the Executive Committee recommendation for the upcoming year, provided for consideration by the Oneida County Board of Supervisors.

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.
  - 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.
  - 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.
  - 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.
  - Per the Wisconsin Department of Revenue, Oneida County equalized value has increased by 11.4% from the prior year to $14.7 billion.
  - 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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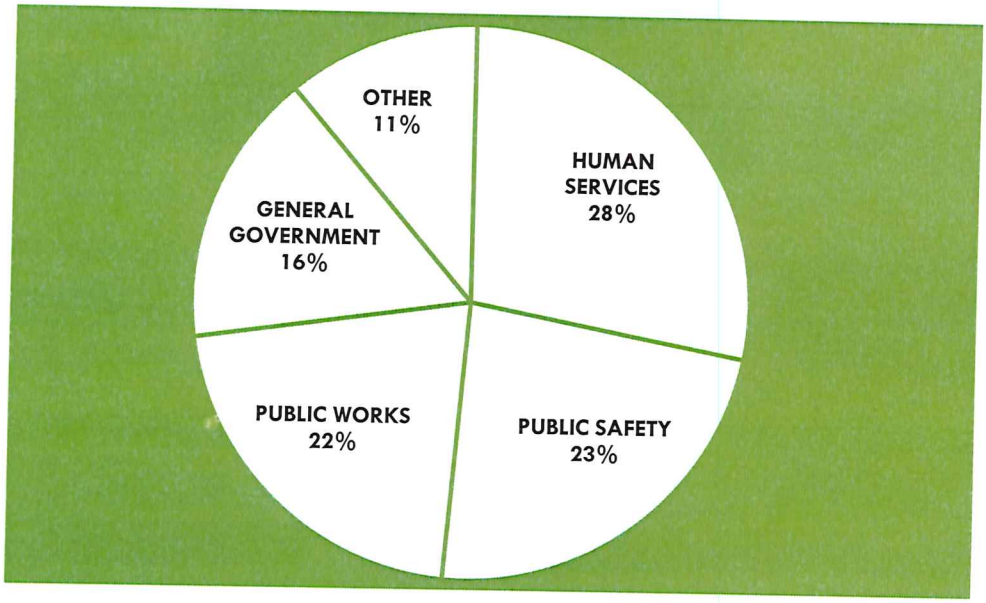
Category	2026 Est. Levy	2025 Levy	% Change	$ Change
General Fund - Library	504,559	484,085	4%	20,474
General Fund - EMS	2,930,984	2,712,845	8%	218,139
General Fund - Govt. Purpose	10,795,372	10,289,588	5%	505,784
Social Services / ADRC Fund	1,939,685	3,028,146	-36%	-1,088,461
Public Health Fund	668,007	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

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

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~~** — 530,000

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

Highway	PROJECT	GEN FD TRANS	GEN FD LOAN	DEPT FDS	GRANT	TRADE IN	TOTAL
Highway	1 Ton Pickup Truck			75,000			75,000
710.185100 The Highway Department is seeking to purchase a 1 ton pick up truck for the crew. The department believes this truck can be purchased for $100,000 with funding to come from department funds. This 1 ton pick up is replacing a 1999 one ton pick up. This existing truck repair needs far exceed its value.							
Highway	Baby Dump Truck			110,000			110,000
710.185100 The Highway Department is seeking to purchase a baby dump truck in 2027. The department had to scrap a baby dump truck in 2024 leaving only 1999 truck in the fleet that needs to be replaced. The department believes this truck can be purchased for $110,000 with funding to come from the department equipment fund.							
Highway	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.							

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**

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

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**

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**