EXECUTIVE COMMITTEE
OCTOBER 8, 2024
MINUTES

YEAR 2026 BUDGET HEARINGS

The Executive Committee will meet to consider budget requests and review the overall year 2026 Oneida County Budget.

Committee members present: Chairman Billy Fried; Robb Jensen; Steven Schreier; Russ Fisher; Scott Holewinski; Connor Showalter; Dianna Harris

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: Jensen/Showalter to approve today's Amended Agenda with the order of items at the Chair's discretion. All "Aye"; Motion carried.

Continue 2026 Budget Hearings: Fried stated that as a County, we are in a good position and have strategies to work with. Fried noted that the hope is to complete and balance the budget by the end of day. Smigielski reported that after the two days of hearings, the deficit has been reduced to $337,245. County Clerk/Administrative Coordinator Tracy Hartman explained what happened with the discussion with UW Extension at the end of day yesterday. Hartman reported that a discussion was had and ideas were discussed that included: increasing revenue to $6,500, possibly reducing the hours that office is available to the public and possibly increasing support that the office could provide to other departments. Hartman proposed that Rehberg and her will work together to develop a plan with some options to present to the UW Extension Committee, noting this will not change the budget but will have some potential savings in the following year. Schreier expressed support for this plan, stating that it details a path that is doable. Rehberg explained that she was in agreement to this plan. Hartman reported that Rehberg should be commended in her efforts.

Motion/Second: Jensen/Schreier to amend the 2026 UW Extension Budget to increase the revenue by $2,000 for a total of $6,500 and forward the amended budget for final consideration later today. All "Aye"; Motion passes.

Public comment: None

Human Services: Fried explained that one of the goals was for the Department to come back and see if there were any additional cuts to be made. Hoerchler reported that Forest County will continue to contract with us for services for 2026, noting that both Forest and Vilas will then be contracting with Oneida County. Hoerchler stated that it keeps being brought up that there were discussions had regarding a potential cost savings with this transition. Hoerchler explained that she supplied a copy of the restructuring goals for the transition, cost savings to the County is not listed. Hoerchler explained that she was not the Department Head at the time of the transition, but was under the impression that the Committee and County Board knew that this transition would cost more. Fried explained that efficiencies should be the goals. Fried noted that one of the goals to bring back to the Committee was for the Human Service Department to determine if there were additional cost savings. Heidi Chavez explained that when the budget was created, they did not know what the State Allocation would be. Chavez explained that the State released those allocation amounts, Oneida County lost significantly. Chavez reported that it has been reduced by $147,000 for state funding. Chavez went over what is billed to the other counties for services provided by our County. Chavez discussed increasing OWI court revenue, increasing ADRC revenue and reducing ADRC meals. Chavez reported that they are working on increasing billable hours. Chavez explained that they have been working on eliminating a wait list with the intent of reducing out-of-home care costs. Smigielski explained what changes have already been made with a motion. Smigielski noted that it may be helpful in the future years to break out the budget into what was Social Services, Human Service Center and ADRC as this would show comparables. Smigielski explained that they are combined but it would be helpful for the Supervisors and the budget purposes. Chavez explained that this is new and they are still working on efficiencies and minimizing the tax levy request. Schreier noted that we should look at the contracts with the other Counties and if we are benefiting as a County to provide these services to them. Schreier stated we need to determine in the future if we want to continue this process, noting that this creates a dependency on Oneida County with contracting. Hoerchler explained that there is a six-month notice from either party to exit the contract. Holewinski stated that the Human Service Center received the same amount of money and they had a huge reserve of funds, why are the services costing more. Discussion regarding the differences of budgeting. Fried questioned public charges for services. Hoerchler went over vacancies for this year noting that this should be lower for next year. Holewinski stated that we knew that there was going to be a couple of years of transition, there is also a new Department Head in this department.

Motion/Second: Fried/Schreier to amend the 2026 Human Service budget by increasing the OWI Court revenue by $12,917 and forward to the final review at the end of day. All “Aye”; Motion passes.

Tourism Council: Fried noted that when making cuts we really need to look at non-mandated services. Fried stated that there could be other mechanisms for funding. Smigielski went over the Tourism budget, noting the request for this year is $100,000 of levy. Chair of Oneida County Tourism Council Jackie Sharpe reported that this is not an outside agency. Sharpe explained that this is representation for other parts of the County that do not have a mechanism to promote tourism. Sharpe noted that this markets the County as a whole. Lauren Sacket explained that Tourism is an investment and directly affects revenue. Fried reported that he would like to eliminate the whole budget, at minimum a reduction. Jensen asked if there was a funding source that could be obtained. Sharpe noted that the only funding received is from the County. Fried explained that the money spent would be better spent in mandated services. Fried noted that if this is to fund the Towns that do not have a Chamber or representation, let them pay for their own tourism representation if they want that.

Motion/Second: Holewinski/Fried to reduce the 2026 Tourism Council budget to $70,000 and forward on to the final vote.
Discussion: Schreier explained that he does not feel that tourism should be eliminated although a slight reduction is something that he could support.

<u>Vote on Motion:</u> 5 Aye; 2 Nay, Jensen, Showalter; Motion passes.

<u>Library Board:</u> Smigielski went over the library funding, noting that there is the required funding and what is above that requirement. Smigielski explained that the Library is above the allowable Levy Limit. Smigielski explained how library funding works. Holewinski questioned the documentation that was requested at the August meeting splitting out the usage/cost by town and the contingency funds/bank accounts available to each library. Holewinski reported that was not received. Discussion regarding usage, services offered and Continuing Appropriation Accounts.

<u>Motion/Second: Holewinski/Showalter</u> to amend the 2026 Library Board and decrease the 2026 Library Board budget request by the two variances for Rhinelander and Minocqua for a total of $9,456 and forward it on to the final vote.

<u>Public Comment:</u> Debbie Valine resident of the City of Rhinelander spoke in support of the library. Kim Widmer of Minocqua of the Minocqua Library spoke in favor of the Library. Bill Freudenberg, Vice President of the Rhinelander Board of Trustees, spoke in support of the Library.
<u>Vote on Motion:</u> 3 Aye, Jensen, Holewinski, Showalter; 4 Nay, Harris, Schreier, Fisher, Fried; Motion fails.

<u>Motion/Second: Fried/Schreier</u> to forward the 2026 Library Budget request on to the final vote.
<u>Roll Call Vote:</u> Harris, Aye; Jensen, Aye; Holewinski, Aye; Fried, Aye; Showalter, Nay; Schreier, Aye; Fisher, Aye; Motion passes.

Break called at 10:37 a.m.
Return from break at 10:46 a.m.

<u>Humane Society:</u> Fried noted that the budget has increased this year, but it seems to be justified. Holewinski went over the history and noted that this service is based on volunteers. Holewinski reported that 78% of their budget comes from fees, donations and fund raisers to aid in support of the Humane Society. Holewinski explained that animal control is required by State Statute.

<u>Motion/Second: Holewinski/Schreier</u> to forward the 2026 Humane Society budget as presented and forward on to the final determination.

<u>Discussion:</u> Discussion regarding funding. Otis noted that the City requested they reduce the funding request and that was not supported.
<u>Vote on Motion:</u> All "Aye"; Motion passes.

<u>Airport:</u> Smigielski stated that the requested levy for the Airport is $197,081. Fried questioned if there was going to be any kind of reduction proposed in the future for the County and to the City or if the request was going to be the same. Leitner reported that the request is the same as past years, $197,081. Leitner explained that the request has not increased for 13 years and costs have increased. Holewinski stated that there was a meeting set in Feb of 2025 and the Commissioners did not show up. Discussion regarding how that meeting was handled. Leitner stated that he would take responsibility for that. Holewinski questioned fund balances available. Fried suggested that there needs to be more dialog and we should use the surplus before asking for more taxpayer funding. Jensen stated that he does not want to penalize success, there is increased usage and growth. Jensen explained that this brings business and tourism to the County, this is not an unrealistic request. Holewinski stated that this is City and County owned and we need to fund it, but at some point we want it to be self-sufficient. Leitner explained that if it is a public airport it needs to be supported by the County and City otherwise it would be privately owned. Schreier noted he was in favor of the budget as presented. Fisher explained that if we start cutting their budget, it will inhibit growth.

Motion/Second: Schreier/Fried to approve the 2026 Airport budget as presented and forward it on to the final vote. All "Aye"; Motion passes.

Economic Development Commission: Tony Pharo of Economic Development presented the budget. Smigielski stated that the requested amount is $146,500, which is consistent with the 2025 request.

Motion/Second: Schreier/Holewinski to approve the 2026 Economic Development Commission budget as presented and forward it on to the final vote. All "Aye"; Motion passes.

County Treasurer: Fried asked if there were any adjustments or cuts the Treasurer would like to present. Treasurer Tara Ostermann reported no, the budget is as presented.

Motion/Second: Schreier/Fisher to approve the 2026 County Treasurer's budget as presented and forward it to the final vote at the end of the day. All "Aye"; Motion passes.

Labor Relations and Employee Services (LRES): Lueneburg presented the budget for LRES. Lueneburg explained that there was a reduction in personnel cost by approximately $30,000 and an increase in retiree health with a net reduction of $16,635. Lueneburg went over her remaining budget. Fried questioned revenue. Lueneburg explained that they are doing some employee testing for other counties to increase revenue.

Motion/Second: Fried/Schreier to approve the 2026 Labor Relations and Employee Services budget as presented and forward to the final vote at the end of the day. All "Aye"; Motion passes.

County Clerk/Insurance and Risk Management/County Board and Committees: Smigielski reported that County Clerk, Insurance and Risk Management and County Board are all under the County Clerk prevue. County Clerk/Administrative Coordinator Tracy Hartman went over her budget noting that the difference listed is for the addition of the Administrative Coordinator position. Hartman noted that the insurance renewal is in process at this time and the numbers are not solid at this time. Smigielski explained the Workers Comp and general liability should be looked at in a couple of months when we have better data of the actual numbers and we will have better data.

Motion/Second: Jensen/Harris to approve the 2026 County Clerk, Insurance, Risk Management and County Board Budgets as presented and forward it on to the final vote at the end of day. All "Aye"; Motion passes.

Finance Department: Smigielski noted that with the ERP system implementation and the savings, we have been able to reduce staffing levels in the Finance Department. Smigielski presented revenues for the department.

Motion/Second: Fried/Schreier to increase the revenue for the 2026 Finance budget by $5500. All "Aye"; Motion passes.

Motion/Second: Fried/Jensen to forward the amended 2026 Finance budget on to the final vote at the end of the day. All "Aye"; Motion passes.

Revisit Forestry: Tischendorf went over some of the accounts and reported that they were able to find $16,325. Tischendorf explained that $3,325 will be received as a grant to be added as revenue, $3,000 in Continuing Appropriation for tree planting and $10,000 from the Forestry Automotive Equipment Continuing Appropriation Account for a total of $16,325. Holewinski questioned the Forestry Roads Continuing Appropriations Account. Fried noted that there is a CIP for roads that will be discussed later in the day.

Motion/Second: Jensen/Fried increase revenue by $3,325, decrease Cultural Treatment expense account by $3,000 and utilize the Forestry Equipment Continuing Appropriation Account by $10,000. All "Aye"; Motion passes.

Break called at 11:56 a.m.
Return from break at 12:49 p.m.
Showalter did not return.

Solid Waste Department: Smigielski explained that Solid Waste is an enterprise fund and more like a privately run business. Smigielski reported that any change to this budget will have no change to the tax levy. Bauknecht reported that the budget is pretty similar to last year with an increase in revenue. Discussion regarding the presented budget.

Motion/Second: Fried/Holewinski to approve the Solid Waste budget as presented and forward it to the final vote. All "Aye"; Motion passes.

Discussion: Fried reported that the CIP for Solid Waste was previously approved. Smigielski explained that the three 2026 CIP's presented are all out of the Solid Waste Fund. Fried noted that the total CIPs are approximately $256,000. Smigielski reported that the unrestricted fund balance at end of year 2024 for Solid Waste is $284,000.

Highway Department: Fried explained the discussion will be the budget only. Hegeman reported that everything is similar, there is some fluctuation in the Bridge Aid Program Account that is overseen by Highway but that is not department funding. Schreier questioned the two open positions listed that have been open for some time. Hegeman noted that those positions are not funded, so if it was cut there would be no savings to the Levy. Hegeman reported that there may be an increase with the state budget for the Routine Maintenance Agreement for 2026 and potentially 2027. Hegeman explained that if that is the case, those positions may be funded in the future. Smigielski reported that the Highway Fund should be zero and there is now a $10,000 boat launch that we just found out we were owners of. Smigielski explained that this has to be listed separate, as it is not part of the Highway business unit. Smigielski explained that this should be moved to the General Fund, as a book keeping issue.

Motion/Second: Jensen/Schreier to move the $10,000 deficit that is in 710 Highway Internal Service Fund to the General Fund. All “Aye”; Motion passes.

Motion/Second: Jensen/Harris to approve the amended 2026 Highway Department Budget as presented and forward it on to the final budget vote. All “Aye”; Motion passes.

Discussion: Tina reported that $725,325 in adjustments have been made at this time.

Information Technology Systems: Rhodes distributed a spreadsheet listing the software maintenance that IT is responsible for. Fried asked if there were any changes in the budget after that was set. Rhodes explained that $100,000 was already removed from Continuing Appropriations to offset the increases for 2026. Rhodes presented his budget. Discussion regarding the MS 360 Migration, if this was completed it would remove $100,000 out of the budget. Discussion regarding the remaining budget. Discussion regarding contracted services. Discussion regarding other department costs/charges and any potential cuts or revenue increase.

Motion/Second: Jensen/Fried to amend the 2026 Information Technology Systems budget by a total of $165,000 reducing the Software Maintenance Account by $100,000, add $30,000 to Continuing Appropriations Revenue and reduce the Contracted Services line item by $35,000. All “Aye”; Motion passes

Motion/Second: Fried/Schreier to forward the amended 2026 Information Technology Systems budget and forward to the final vote. All “Aye”; Motion passes.

Break called at 2:06 p.m.
Return from break at 2:13 p.m.

Executive Committee Continued:

Debt Service/Trusts, Contingency & Transfers: Smigielski noted that we should look at County Sales Tax, shared revenue and interest earned. Smigielski reported that $7,225,000 is listed for Sales Tax, noting that the Department of Revenue is projecting a 2.9 percent increase for 2026. Smigielski reported that $2 Million was listed in the budget for interest earned, this is not overly conservative. Smigielski explained that Shared Revenue is a formula that is determined from the state, noting that the last two years we ended up with more. Discussion regarding options for any adjustments.

Motion/Second: Schreier/Jensen to amend the Contractual Fees Contingency by $15,503, increase Sales Tax by $50,000 and increase Interest Earned by $50,000. All “Aye”; Motion passes.

Discussion: Smigielski reported that the County is now at a zero deficit.

Opioid and ARPA funds: Smigielski explained the rules for ARPA funding. Smigielski reported that there is $43,560 set aside for the ERP upgrade and $8300 for the audit. Smigielski stated that this is just appropriating the roll over funds.

Motion/Second: Fried/Holewinski to approve the ARPA Budget as presented. All "Aye"; Motion passes.

Opioid and ARPA funds: Smigielski reported that as of the end of August the cash balance for the Opioid funding was $930,902. Smigielski explained that there is $898,000 of uncommitted Opioid Funds. Smigielski reported that the interest earned income on the Opioid Funding is $83,000, it is to be determined if the interest income is restricted to Opioid only expenditures. Smigielski noted that for the 2026 budget, there were only two formal requests for new projects. Smigielski reported that there were additional deposits received in August.

Motion/Second: Fried/Jensen to adjust the Opioid Fund Balance by $135,000 and to apply Opioid Settlement Funds to the 1st floor courtroom Audio Visual equipment in an amount not to exceed $30,000. All "Aye"; Motion passes.

CIP: Smigielski reported that the Capital Improvement plan is a three-year plan. Smigielski noted that all CIP's are listed regardless of the funding source. Smigielski explained the definition of a capital asset and what is allowed. Smigielski stated that the County's unrestricted fund balance was $9.9 Million as of December 31, 2024. Smigielski reminded the committee that there will be an approximately $1- $2 Million deficit for Human Services due to placements. Smigielski presented the proposed requests for future year's CIP projects.

Harris left at 2:51 p.m.

CIP: Fried presented the Forestry CIP requests. Fried questioned the Shingle Mill Road project and if that was something that needs to be done. Nemec reported that it is not the worst out of all of the roads but is the main thoroughfare to access other roads and is the highest traveled as it services the campground. Nemec stated this is a 9 mile road and this CIP is to complete 6 miles of that road. Nemec noted that there are 21 culverts alone on Shingle Mill, this would bring it up to DOT standards for a County Forest Road. Tischendorf stated that the projected ending balance for the Road Continuing Appropriation Account next year is $35,000. Discussion regarding any potential reductions.

Motion/Second: Fried/Schreier apply $10,000 from the Forestry Road Construction Continuing Appropriation account to the Shingle Mill project and reduce the General Fund request to $200,000. All "Aye"; Motion passes.

CIP: Fried noted that there was no action taken on the plow or loader, they will be included in the CIP project list. Fried reported that the Sheriff asked to remove the LEC Garage Flooring project as they wanted to test the product first on the sallyport.

Motion/Second: Holewinski/Schreier to remove the Buildings and Grounds LEC Garage Flooring Project in the amount of $180,000 from the 2026 CIP project list. All "Aye"; Motion passes.

CIP: Discussion regarding the plow truck for Buildings and Grounds. Huber explained that the estimated Trade in value is $15,000.

Motion/Second: Fisher/Schreier to adjust the 2026 Buildings and Grounds Plow Truck CIP request to $55,000 from the General Fund, with $15,000 to come from the department fund from the trade-in for the old plow truck. All "Aye"; Motion passes.

CIP: Fried reported that the Highway Department approved the Space Study and moving forward on the electrical. Fried explained that there was a truck request for $390,000 as a General Fund loan. Cushing is requesting that this be a General Fund request and not a loan. Hegeman presented what is being completed at the Highway Department regarding the upgrades. Fried explained that the $390,000 should remain as a General Fund loan. Discussion regarding the Sand/Dam Boat landing project.

Motion/Second: Jensen/Fried to remove the Sand/Dam Boat Landing General Fund loan request, with funding to be approved at a future date and to approve the other projects as presented. All "Aye"; Motion passes.

CIP: Fried explained that the adjustments made will not affect any of the presented IT CIPS. Fried did an overview of the proposed IT projects. Discussion regarding the upgrades to the Human Service Timber Drive location.

Motion/Second: Fried/Schreier move the General Fund Transfers and 2026 CIPS to the Budget draft. All "Aye"; Motion passes.

Discussion: Smigielski stated that she will be drafting Resolutions to be presented at the October 22, 2025 Executive Committee Meeting.

Motion/Second: Fried/Schreier to approve the draft budget that will be presented to the November County Board with the appropriate Resolutions to be drafted and brought to the Executive Meeting for October. All "Aye"; Motion passes.

Future Meeting Dates:
The next meeting date was set for October 22, 2025.

ADJOURNMENT:
Chairman Fried adjourned the meeting at 3:26 p.m.