

Yearly audit finds Oneida County in good financial shape

But aging highway department equipment catches the eye of the auditor

By Richard Moore
OF THE LAKELAND TIMES

The Oneida County Board of Supervisors received its annual financial grade this past month — its annual audit report, in other words — and the auditors had good news.

“You guys are in a healthy financial position,” CLA (CliftonLarsonAllen) auditor Scott

Sternhagen said.

As of the end of last year, Sternhagen observed, the county had a total general fund balance of just over \$21 million. The general fund is the chief operating fund of the county. Slightly more than half of that, or 54.4 percent, was unassigned, meaning it was available for spending at the county’s discretion.

“Your total fund balance reached \$21 million, and the biggest portion of your fund balance is unassigned, which is about \$15.8 million at the end of 2020,” Sternhagen said. “... We look at general fund expenditures, and when we’re looking at where you are at from a fund

balance standpoint, you are at about 55 percent of your general fund expenses in your unassigned fund balance, so that is in good financial position for the county.”

More specifically, the report shows that the unassigned fund balance represents 57.9 percent of total general fund expenditures, while the total fund balance represents 77 percent of that same amount, a healthy position for the county to be in.

Sternhagen did note that the total fund balance did decline in 2020 by about \$2.2 million, from \$23.2 million to \$21 million. He outlined some key factors in that decline.

For one thing, he pointed out, there was a transfer out to capital projects of \$4.9 million for the future capital needs of the county, as well as a transfer out of \$724,615 to the highway fund for capital needs.

Those transfers were partially offset by sales tax revenue that exceeded budget by \$743,000, by interest revenues that exceeded

budget by \$294,000, and state prison inmate revenue that exceeded budget by \$1.1 million.

“The main reason for the decrease was there were two transfers out, one to highway operations and then one to your capital projects fund, and that was to fund future capital projects,” he said. “You spent some of it but not all. So the fund balance

went down because the county made a concerted effort to move to fund some future capital projects and that is a good use of fund balance in our opinion.”

In addition to the unassigned fund balance, there is an assigned fund balance of \$3,523,062, which the county has earmarked

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BRIAN JOPEK/LAKELAND TIMES

NIELSEN’S FAREWELL TO THE BOARD

Vilas County circuit judge Neal Nielsen, first appointed as Vilas County judge in December, 2003, and retiring effective Oct. 2, addressed the Vilas County board at its Sept. 28 meeting. Vilas County attorney Martha Milanowski was appointed in early

September by Wisconsin governor Tony Evers to serve out the remainder of Nielsen’s current term, which expires in July, 2022. Nielsen told the county board with a two-judge court system coming to Vilas County in 2022, a two-judge system he played a role in helping Vilas County acquire, he felt it was a good time to step back. “It’s been a good run, working with good people,” he said. “I’m going to miss working with all of you. I just wanted to take this opportunity to thank this board because I think the relationship you have, the rapport, is really special.”



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