



# THE LAKELAND TIMES

## Deer Season Outlook

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### DEER CAMP MEMORIES

Section 2 of today's edition

## Oneida County taps general fund again for operational expenses

Fried: 'Somehow we found a way to kick the can down the road'

By Richard Moore  
OF THE LAKELAND TIMES

Every year outspoken Oneida County supervisors warn against using the county's unrestricted general fund balance to pay for recurring operating costs, and just about every year the board taps the balance anyway, this year to the tune of \$490,000.

There's likely no short-term

downside to this year's excursion into the bank account, given that the county is awash in money — among other things, likely sales tax collections are far above budgeted expectations thanks to consumer spending driven by pandemic stimulus, forestry revenues have rebounded, and zoning is collecting robust fees from record numbers of building permits and

from a tax slapped on the owners of septic systems.

But supervisors Billy Fried and Scott Holewinski again warned against the practice, as they have in years past, pointing out that higher operational costs enabled by the use of excess general fund dollars would be ongoing year-after-year, while federal stimulus dollars are ending, and record spending and

building will likely fall from their heavenly levels, potentially leaving a gaping budget hole.

Indeed, the Government Finance Officers Association (GFOA), in its best practices, calls for a structurally balanced budget, meaning recurring revenues equal recurring expenditures in the adopted

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## HUNTER SETS HIS SIGHTS FOR A SUCCESSFUL SEASON

Robert Trapp sights in his 6.5mm Creedmoor in anticipation of Saturday's start of the gun deer season on Monday, Nov. 15 at the Caywood Memorial Shooting Range in Arbor Vitae.

## LUHS approves Costa Rica trip and staff pay raises

By Kelly Holm  
OF THE LAKELAND TIMES

After a year's delay due to COVID-19, a summer trip to Costa Rica offered through the Spanish department was approved for 2022 by the LUHS board. About 16 students are currently interested in participating.

"I had thought about postponing it one more year, quite honestly, but in light of some of our older students, I feel very compelled to do our

best (to schedule the trip for the coming summer)," Spanish teacher Karen Gries told the board on Nov. 15. "Several of them are seniors and this is kind of their last opportunity within Lakeland."

Gries elaborated on safety precautions that would be taken during the trip. COVID-19 vaccines are mandated by the Costa Rican government to travel into the country, and students will be supervised by LUHS chaperones and host families the entire time.

"At one point we were thinking Guatemala, or the Dominican Republic," Gries said. "Costa Rica has been selected because it is ... by far the safest (option)."

Gries and interim superintendent Dr. Claire Martin have been in contact with insurers and legal counsel about contingency preparation.

"There's a lot of safeguards in place," Martin said. "The

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## Vilas County highway committee OKs ATV/UTV requests

By Brian Jopek  
OF THE LAKELAND TIMES

The Vilas County highway committee Tuesday approved for consideration by the full county board requests from individuals from the towns of Plum Lake and Boulder Junction to open all stretches of county roads in those towns to all-terrain vehicle (ATV) and utility task vehicle (UTV) traffic.

The committee also approved criteria to be used when considering ATV/UTV access to county roads.

The committee's decision to send the two requests to the full county board followed nearly an hour of public input and then discussion among committee members.

A dozen people, including Vilas County supervisor Carolyn Ritter, Boulder Junction town board members Dennis Reuss and Jim Galloway, Plum Lake town chairman Will Maines, Plum Lake Chamber of Commerce president Jessica Drallmeier, Star Lake resident and U.S. veteran Richard Jensen and former Boulder Junction town board member Dennis

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## Requests

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Duke addressed the committee.

Several points were made, among them from those in favor, what they say is the positive economic impact in allowing ATV/UTV use on county roads and those opposed, such as Maines with the town of Plum Lake, local control on the part of the towns as it relates to their jurisdiction and having to deal with mandates from the county.

By the time the committee was ready to vote on the second of the two requests, from a Boulder Junction resident, it was highway committee member Art Kunde who said the matter should go to the county board level.

Responding to committee member Chuck Hayes of Presque Isle who was another of those pushing the local control aspect of the issue, he said he agreed the towns should have “some say on this.”

“You have to take into consideration that the roads that

are out there, and I heard this a lot through the emails, ‘We don’t want ATV traffic on our roads,’” Kunde said. “That creates a problem because the local entities do not own the roads. All the other townships within the county have an interest in the roads throughout the county.”

To be representative in the matter, he said he didn’t believe the five-member highway committee should make a decision.

“I think this should be moved along to the county board and have everybody take this question under consideration,” Kunde said. “I mean, it’s the only fair thing to do. So, I’m gonna support this because I think you need to have a broader discussion.”

Those on both sides of the issue will have some more time to submit their input as the full Vilas County board next meets in regular session Jan. 25, 2022.

*There will be more on this story in the Tuesday, Nov. 23 edition of The Lakeland Times. Brian Jopek may be reached via email at [bjopek@lakelandtimes.com](mailto:bjopek@lakelandtimes.com).*

## LUHS

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board should require that travel insurance also be purchased by the participants to further mitigate any potential liability that may come upon the district, that would cover the cost of an extended stay in the event of quarantine.”

All board members but Heidi Fink voted in favor of approving the trip on the conditions that participants comply with health regulations and purchase travel insurance, and that a liability waiver will be drafted and approved.

### Pay increase for sports officials, food and custodial service staff

The board voted, unanimously, to increase the pay rate for officiating a junior varsity sporting event from \$45 to \$55. Previously, LUHS set junior varsity pay rates at half the amount for officiating a varsity game, which is determined by the

Greater Northern Conference.

“You’re officiating the same amount of time as you would at the varsity level, but you’re getting half the pay,” board member Shawn Umland said. “It’s very difficult to get officials. It’s horrible trying to recruit younger officials.”

Registering as an official with the Wisconsin Interscholastic Athletic Association costs \$65. Board member Heidi Fink said that officials are often senior citizens, and that burnout is high with retention averaging around three years. Harassment from parents is also a factor.

“When you look at \$45 to do a game and take some of the crap you take, it’s not worth it anymore,” Fink said.

In addition to the pay increase, principal Chad Gauerke said that there was also interest from the physical education department in giving students the opportunity to become certified as an official as part of an elec-

tive course.

At the prompting of finance director Greg Kopp, the board also voted to increase wages for food service workers from between \$13.11 and \$15.21 to between \$14 and \$18, and custodial substitute pay from \$14 to \$15.

The food service and custodial pay raises will add \$10,900 to the district’s annual budget.

### Number of monthly meetings

In recent months, the board has called an increasing number of special meetings in addition to the regular monthly meeting, particularly as the search for a permanent superintendent ramps up.

Beginning after spring break, the board intends to move toward holding two regular meetings per month, on the second and fourth Mondays. No action was taken to formally approve this item.

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## Expenses

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budget, and it calls for local governments to adopt formal budget policies that include a requirement of a structurally balanced budget.

Oneida County has no such policy, and its budget is not structurally balanced under the GFOA definition. To put it another way, the county’s recurring revenues do not match its recurring expenditures, and, rather than reduce expenses to the level of recurring revenues, the county uses its unrestricted excess fund balance to make up the difference — the very thing the GFOA says should not happen in sound budgeting.

To wit, in its best practices guidelines, the GFOA recommends that general-purpose governments, regardless of size, maintain an unrestricted budgetary fund balance in their general fund of no less than two months of regular general fund operating revenues or regular general fund operating expenditures, at a minimum. Oneida County easily meets that best practice.

As for any unrestricted fund balance above that formal reserve requirement, the GFOA cautions against using it for recurring expenditures.

“In some cases, governments can find themselves in a position with an amount of unrestricted fund balance in the general fund over their formal policy reserve requirement even after taking into account potential financial risks in the foreseeable future,” the best practices document states. “Amounts over the formal policy may reflect a structural trend, in which case governments should consider a

policy as to how this would be addressed. Additionally, an education or communication strategy, or at a minimum, explanation of large changes in fund balance is encouraged. In all cases, use of those funds should be prohibited as a funding source for ongoing recurring expenditures.”

### No cutting, just kicking the ball

Over the past several years, as supervisor Jim Winkler pointed out with some concern and resignation, the county has not adopted a structurally balanced budget but has raided the excess general fund dollars for varying amounts to balance the budget overall. It did so again this year.

“It seems to me that the last four or five years that I have been on the county board, we have been kicking the ball down the road,” Winkler said. “I do believe we have to address this. I guess we’ll face it when it comes.”

The county’s recurring revenues might not equal its recurring expenses, but its propensity to use the general fund for ongoing expenditures just about equals its abhorrence to cutting spending by reducing or eliminating non-core programs, an observation that both Fried and Holewinski have made over the years.

This year, the board headed into the November budget hearing with the intention to use \$400,000 of unrestricted general fund dollars to fill its budget hole but walked out of the meeting having boosted that to \$490,000.

The additional \$90,000 resulted from the county board’s earlier vote to overturn a hearing examiner’s verdict in a grievance filed by Pete Wegner after the county fired Wegner

earlier this year and a subsequent decision to reinstate Wegner. The budget then needed to be amended to fund the position.

That needed amendment plopped the years-old debate about the appropriate use of the general fund back on the table because of the source of the funding, which Fried said he opposed.

“If we had started this during the budget hearings, we would have looked at other areas to fund it from, probably by not funding other positions or programs,” Fried said.

The vote to overturn the hearing examiner was September 23, while the vote to reinstate Wegner took place October 1. The budget hearings were held October 4, October 5, and October 6.

Fried said he was hopeful and expected that the \$90,000 would be offset by excess 2021 revenues above budgeted levels, but he said he was concerned about future years.

“But as you go to 2023 and we try to stay stable with what we have, the rule that I believe in is not funding operational expenses from your general fund, and the county already has committed \$400,000 into the budget before this amendment, so now you are nearing almost a half-million dollars and something that hasn’t been discussed today is, we’ve lost our prisoner revenue,” he said. “Fortunately we have been able to digest the hit for 2022 because of what we expect with sales tax revenue and forest crop, but that million-plus dollars that the sheriff’s department used to put in to be used for CIP [capital improvement projects] projects will not be there.”

Fried said a long-term challenge was definitely

coming down the pike, and it was fortunate the county was now in a strong financial position in the short term.

“But quickly things can turn where we are going to be looking significantly at cutting staffing positions and/or programs,” he said. “We are also very fortunate with the funding from the state and federal government with these relief dollars. Though they are not intended to help you with your operating budget, they have allowed us to do some things that otherwise we would be digging into savings accounts. The moral of the story, I think there’s other places where it would be more responsible to look at funding it [the position].”

Holewinski, who made the motion to add the \$90,000 to the county’s zoning budget to fund the position, said he supported the pull because it was a unique situation and also because the zoning department was and would be producing hefty revenues.

“Planning and zoning has an enormous amount of money because this is the highest year we’ve ever had in permits,” Holewinski said. “We have initiated a septic system [fee] on the tax bills. We’ve got money from tourist rooming houses. You’re not looking at how much revenue we’re bringing in. That all goes into the general fund and we’re balancing that back out.”

However, Holewinski said, in general terms, Fried was right.

“But I agree, we should not be using the excess general fund for operating expenses, but this is a totally different case at this point,” he said.

County board chairman Dave Hintz, who had voted against reinstating Wegner, said

Holewinski was right about the special circumstances. Because the board had voted to reinstate Wegner, Hintz said, the board now had no choice but to fund the position, or risk some liability.

“We voted to overturn the hearing examiner, and that was an inflection point in bringing Wegner back,” Hintz said. “The county board decided to do that. We have to live with that and properly fund it, even though [some] disagree with what was done a month ago when the hearing examiner was overturned. But I think from a county perspective, from a financial perspective, it’s the appropriate thing to do.”

Supervisor Alan VanRaalte said he was generally against such uses of the general fund, but he said what went into it unexpectedly could come out of it unexpectedly.

“When operational revenues exceed budget, those excess revenues go into the general fund, and I think it is just as appropriate to take some of the general fund money to cover the expenses,” VanRaalte said. “I don’t like dipping into the general fund, but as long as we have an excess of revenues coming in over what we budgeted I don’t think it will cause any dire conditions to the county to go into the general fund.”

Fried offered up what he called a point for emphasis.

“You used the words, ‘properly fund it,’ and that’s my contention,” he said to Hintz. “I don’t think we are properly funding it. If we had sat down two months ago, and we knew we had this expense, we would not be taking it out of the general fund. I don’t care to knock dominos over because I know

everyone wants to leave here, but if it was 9 in the morning, there would be motions in different places that would possibly come at the sacrifice of other things that are in our budget.”

After the budget amendment passed, Holewinski provided some final testimony.

“I think we all realize that when the government doesn’t print money and hand it to everybody and they go out and buy everything they want and sales tax is up — and you have to realize that in 2021 we had jail revenues and we’re probably going to have a million and a half over our sales tax — that may not happen going forward,” he said. “We are going to have all this overhead and not enough money and then we’ll have to start cutting instead of cutting now and looking at the future. But I know it’s absolutely worthless to try and make motions to make any cuts the way it has happened in the past.”

Hintz added that he believes significant inflation will be another future challenge.

Finally, Fried said the budget represented hard work by supervisors but also by staff and department heads who participated in the county’s funding opportunities committee and in other discussions. He also said he was very confident that staff had looked at ways to provide services in a more efficient and compact way.

“Somehow we found a way to kick the can down the road again, but it hasn’t come without efforts made,” he said.

*Richard Moore is the author of the forthcoming “Storyfinding: From the Journey to the Story” and can be reached at [richardmoorebooks.com](mailto:richardmoorebooks.com).*