



Sawyer County

Agenda

**Finance Committee Meeting
Thursday, July 8, 2021 @ 8:30 AM
Assembly Room/Virtual Meeting**

Page

1. CALL TO ORDER

- a. To view or participate in the **virtual meeting** from a computer, iPad, or Android device please go to <https://zoom.us/j/92253884419>. You can also use the dial in number for listening only at 1-312-626-6799 with the Webinar ID: 922 5388 4419. If additional assistance is needed please contact the County Clerk's Office at 715-634-4866 prior to the meeting. If you are on a computer, click the "Raise Hand" button and wait to be recognized. If you are on a telephone, dial *9 and wait to be recognized.

2. ROLL CALL

3. PLEDGE OF ALLEGIANCE

4. CERTIFICATION OF COMPLIANCE WITH THE OPEN MEETINGS LAW

5. MEETING AGENDA

6. PUBLIC COMMENTS

- a. At this time, members of the public will be given the opportunity to address the Committee on items not on the agenda. Please adhere to the following when addressing the Board:
 - Comments will be limited to 3 minutes or less per individual.
 - Comments should be directed to the Committee as a whole and not directed to individual Board members.
 - The Committee cannot respond to your comments during this time.
 - Please sign in and fill out a public comment sheet if you wish to speak on an item.

7. APPROVAL OF MINUTES FROM PREVIOUS MEETING

- a. [1\) 6.10.21 Finance Minutes DRAFT](#)
[2\) 6.10.21 Joint Fin.Admin Minutes DRAFT](#)

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8. 2022 BUDGET UPDATE

9. UPDATE ON THE STATE BIENNIAL BUDGET

10. OPIOID SETTLEMENT DISCUSSION

11. AMERICAN RESCUE PLAN ACT OF 2021 - FUNDING UPDATE

- 5
- a. American Rescue Plan Revenue Reduction Calculation
[Rev Loss Calculations](#)
 - b. Potential Uses of ARPA Funding

12. FINANCE COMMITTEE ROLES & RESPONSIBILITIES

- 6
- a. [Finance Com Roles and Responsibility Rev 2](#)

13. SUPPLEMENTAL INFORMATION

- 7
- a. Budget Watch List
[Budget Watch List](#)

14. FUTURE AGENDA ITEMS

15. CORRESPONDENCE, REPORTS FROM CONFERENCES AND MEETINGS, OTHER MATTERS FOR DISCUSSION ONLY

DISCLAIMER:

A quorum of the County Board of Supervisors or of any of its committees may be present at this meeting to listen and observe. Neither the Board nor any of the committees have established attendance at this meeting as an official function of the Board or committee(s) or otherwise made a determination that attendance at the meeting is necessary to carry out the Board or committee's function. The only purpose for other supervisors attending the meeting is to listen to the information presented. Neither the Board nor any committee (other than the committee providing this notice and agenda) will take any official action with respect to this noticed meeting.

Copy sent via email to: County Clerk and News Media. Note: Any person wishing to attend whom, because of a disability, requires accommodation should call the Sawyer County Clerk's Office (715.634.4866) at least 24 hours before the scheduled meeting so appropriate arrangements can be made.

**Minutes of the June 10th meeting of the Sawyer County
Finance Committee
Of the Sawyer County Board of Supervisors
Assembly Room; Sawyer County**



Voting Committee Members (X) Present:

- Chair: **Bruce Paulsen**
- Ron Kinsley, Vice Chair
- Dawn Petit – Virtual
- Tom Duffy
- Stacey Hessel

Others Present:

Tom Hoff
Lynn Fitch
Mike Coleson
Mike Keefe
Linda Zillmer
Tweed Shuman (8:40 am)
Ed Peters

Call to Order – Chair Bruce Paulsen called the meeting to order at 8:30 am.

Certification of Compliance with the open meeting law was met. Roll Call taken and quorum was met.

Meeting Agenda –

Pledge of Allegiance and Public Comments

Minutes of the previous meeting – A motion was made by Mr. Duffy to approve the minutes of the May 13, 2021, meeting; second by Mr. Kinsley. Motion carried without negative vote.

American Rescue Plan Act – Mr. Hoff advised that additional guidance came out on May 27 and June 8. There are approximately four different categories we could use funds for. The lost revenue official calculation has now been provided, and as we review the calculation, we likely won't qualify since the County had a good 2020 revenue year. A local bank has offered us the best rate to hold our initial \$1.6M, so the funds are deposited locally. WCA and NaCo are available for questions and qualifying events for funds use. Mr. Hoff will create a presentation to bring to June CB meeting. Mr. Kinsley asked that Mr. Paulsen and Ms. Fitch develop a letter to the municipalities to see how they might be planning to spend their allocations.

At 8:55 am the Finance Committee recessed for the purpose of joining the joint Finance/Administration Committee meeting.

Meeting Date/Time – The next meeting of the Finance Committee will be Thursday, July 8, at 8:30 am in the Assembly Room.

Meeting adjourned at 8:55 am
Minutes recorded by Lynn Fitch, County Clerk

**Minutes of the June 10th meeting of the Sawyer County
Joint Finance/Admin Committee
Of the Sawyer County Board of Supervisors
Assembly Room; Sawyer County**



Voting Finance Committee Members (X) Present: Others Present:

- Chair: **Bruce Paulsen**
- Ron Kinsley, Vice Chair
- Dawn Petit – Virtual
- Tom Duffy
- Stacey Hessel

- Tom Hoff
- Lynn Fitch
- Mike Coleson
- Mike Keefe
- Linda Zillmer
- Jennifer Mason
- Tammy Emerson

Voting Admin Committee Members (X) Present:

- Chair: **Tweed Shuman**
- Dale Schleeter
- James Schlender
- Ron Kinsley
- Tom Duffy

Call to Order -- Chair of the Finance Committee Bruce Paulsen called the meeting to order at 9:00 am.

Certification of Compliance with the open meeting law was met. Roll Call taken and quorum was met.

Meeting Agenda –

Public Comments

Broadband Expansion Proposal-Norvado – Bob Thompson, CFO of Norvado presented a public/private ARPA funds project. The first stage of the proposal will be completed in the Town of Lenroot with the Town of Lenroot potentially contributing \$10,000 toward the project on the grant program due July 27th. The County's contribution toward the project would be \$87,700 - \$131,600. Future projects in 2022 could include Spider Lake, Conners Lake to Hayward following Hwy B, a Winter loop, and a Winter to Lorretta section.

Broadband Expansion Proposal-Mosaic – Domenico Fornaro presented a broadband proposal for the Birchwood area in the Town of Edgewater for the July 27th grant proposal. The total construction cost of the project would be \$2,950,000 and the County's portion would be \$400,000.

A motion was made within the Finance Committee membership by Ms. Hessel; second by Ms. Petit to recommend approval for both projects for the July 27th grant submission deadline and move them forward to the June County Board meeting. Motion carried without negative vote. Members of the Finance Committee were the only voting members.

A motion was made by Mr. Schlender; second by Ms. Hessel to adjourn the Joint Finance/Administration Meeting. Meeting adjourned at 10:12 am
Minutes recorded by Lynn Fitch, County Clerk

Year	2016	2017	2018	2019	2020
Revenue Less Federal Sources	25,420,903	24,525,938	26,167,924	26,935,002	28,078,123
Percent Increase		-3.65%	6.27%	2.85%	
Actual Growth Rate - 3 Year Average					1.82%
Growth Adjustment to Use					4.10%
Base Year Revenue - 2019	Year 2019			\$ 26,935,002	
times Growth Adjustment (Greater of)				4.10%	
Counterfactual Revenue				28,039,337	
Actual Revenue Less Federal Sources	Year 2020			28,078,123	
Revenue Increase 12/31/2020					<u>(38,787)</u>

Projections:	<u>Counterfactual</u>	<u>Projection</u>	Revenue <u>Loss</u>
2019 Base Year	\$ 26,935,002		
	1.041		
2020 Counterfactual	\$ 28,039,337	\$ 28,078,123	\$ -
	1.041	1.03	
2021 Counterfactual	\$ 29,188,949	\$ 28,920,467	\$ 268,482
	1.041	1.03	
2022 Counterfactual	\$ 30,385,696	\$ 29,788,081	\$ 597,615
	1.041	1.03	
2023 Counterfactual	\$ 31,631,510	\$ 30,681,724	\$ 949,786
	1.041	1.03	
2024 Counterfactual	\$ 32,928,402	\$ 31,602,175	\$ 1,326,227

Sawyer County Finance Committee Roles and Responsibilities of the Finance Committee

Budget

1. Approves budget guidelines departments should follow when preparing the budget as proposed by the County Administrator
2. Acts as a sounding board for the County Administrator when determining modifications to service levels are needed to balance the budget.
3. Reviews and approves balanced budget submitted by the County Administrator forwarding it to the Board for approval. All major budget decisions noted for Board approval.
4. Reviews projected large (the greater of \$25,000 or 20% of budget annualized) adverse (lower revenue or higher expenses) impacts to the approved budget as submitted by the County Administrator. Projected large adverse budgeted items noted for the Finance Committee will be reviewed with the appropriate committee by the County Administrator These items will be included in the Finance Committee's report to the Board if not included in the report of the responsible committee.
5. Approves unbudgeted items (other than line-item transfers) including transfers from the contingency account. Resolution forwarded to Board for approval

Internal Controls

1. Approves selection of independent auditor as recommended by the County Administrator
2. Reviews with the independent auditor the final draft audit and approves such audit report.
3. Reviews the County Administrators proposed corrective action on internal control and other weakness noted by the independent auditor and monitors the progress towards correcting these deficiencies.
4. Reviews significant internal control breaches. Breaches would include duplicate payments, errors in recording transactions or any other events where the assets of the county are not safeguarded or the financial statements do not accurately reflect the county's operations

Policies:

1. Approves policies and changes there to as submitted by the County Administrator in the areas of finance, treasury and other elements of asset protection forwarding them to the Board for approval.

Other Actives:

1. Reviews and approves requests for borrowing forwarding them to the Board for approval

Revised 7/5/21

	January	February	March	April	May		Total	Budget	Variance
REVENUES									
Interest on Taxes	23,662	13,106	22,032	88,844	16,142		163,786	160,000	(3,786)
Penalty on Taxes	5,915	3,274	5,506	22,211	4,034		40,940	40,000	(940)
Sales Tax Income	160,903	142,260	184,720	180,576	257,182		925,641	2,000,000	1,074,359
County Forest Stumpage	-	372,788	475,536	71,774	120,542		1,040,640	1,800,000	759,360
Interest on Investments	8,335	8,853	12,446	12,068	11,372		53,074	125,000	71,926
Profit on Tax Deed Sales	-	-	59,152	1,670	300		61,122	50,000	(11,122)
Cty Share Fines & Forfeits	1,705	1,291	3,075	2,634	3,457		12,162	35,000	22,838
GAL Revenue	2,696	200	3,419	1,352	1,271		8,938	33,000	24,062
Register in Probate Fees	302	952	205	436	784		2,679	10,000	7,321
Court Fees & Costs	9,418	6,192	26,126	17,866	8,843		68,445	130,000	61,555
Co. Share of Real Estate Tax	11,293	4,983	8,724	11,286	10,726		47,012	75,000	27,988
Reg. of Deeds Fees	13,666	9,941	13,628	13,596	11,280		62,111	100,000	37,889
Zoning Fees	2,476	675	2,575	2,437	3,438		11,601	30,000	18,399
Sanitary Permits	3,300	3,750	7,700	11,600	13,450		39,800	85,000	45,200
Forestry GNA	-	-	-	-	-		-	39,673	39,673
Board of Prisoner	-	-	3,839	58,831	10,458		73,128	70,000	(3,128)
Ambulance Fees	66,550	102,448	188,297	113,789	192,318		663,402	1,441,050	777,648
Airport FBO	-	955	1,288	1,808	1,861		5,912	24,500	18,588
Airport Hangar Leases							-	17,000	17,000
Child Support-State Aid	-	-	-	74,432			74,432	250,000	175,568
Child Support-Incentive	-	-	-	-	-		-	13,000	13,000
Veterans-Transportation Fees	75	50	125	200	150		600	9,000	8,400
HHS Client Collections	88,670	73,224	98,815	73,551	106,542		440,802	1,415,003	974,201
Agent State Client Collection	5,340	9,417	6,915	8,431	65,662		95,765	233,630	137,865
EXPENDITURES									
Health Insurance	469,118	231,510	230,000	2,822	231,943		1,165,393	3,176,038	2,010,645
Sheriff-Regular Salary	105,033	101,112	100,197	99,858	102,008		508,208	1,320,651	812,443
Sheriff-Overtime	8,212	13,872	9,583	12,685	9,768		54,120	124,000	69,880
Sheriff-Fuel	5,261	6,140	7,645	7,561	7,985		34,592	105,000	70,408
Jail-Regular Salary	72,450	68,698	65,869	71,473	74,883		353,373	946,429	593,056
Jail-Overtime	5,443	7,267	6,808	5,356	12,668		37,542	98,791	61,249
Jail-Prisoner Medical	711	63	699	21,968	-		23,441	25,000	1,559
Jail-Contracted Medical	14,971	16,308	10,426	11,211	10,426		63,342	125,119	61,777
Jail-Prisoner Housing	-	-	600	-	-		600	95,000	94,400
Jail-Food	8,921	17,605	17,498	26,582	17,386		87,992	240,320	152,328
Amb-Regular Salary	81,400	75,519	74,686	82,650	75,494		389,749	1,078,721	688,972
Amb-Overtime	16,925	14,291	12,801	13,161	17,638		74,816	214,631	139,815
Amb-Fuel	4,500	3,769	4,469	4,221			16,959	60,000	43,041
HHS-MH/Residential Care							-		-
HHS-Family Serv/RCC							-		-
DEPARTMENT									
Ambulance Department -									
Excess/(Deficit)	-109879	17863	104915	53600	92996		159,495	-	(159,495)