



Sawyer County

Agenda

**Finance Committee Meeting
Thursday, May 12, 2022 @ 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. ELECTION OF OFFICERS (DISCUSSION AND POSSIBLE ACTION)

- a. Chair
- b. Vice Chair

6. MEETING AGENDA

7. 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.

- 4 **8. APPROVAL OF MINUTES FROM PREVIOUS MEETING**
 a. [4.14.22 Finance Minutes DRAFT](#)
- 5 - 6 **9. TREASURER'S REPORT**
 a. [DOR Annual County Sales Tax Distribution](#)
- 7 - 10 **10. ARPA FUNDS UPDATE AND PROCESS**
 a. [Res 2022 - Resolution Approving ARPA Spending Civil Air Patrol \(discussion and possible action\)](#)
- 11 **11. 2023 BUDGET GUIDELINES**
 a. [Budget Guidelines Fin Comm](#)
- 12 - 13 **12. RESOLUTION TO DESIGNATE GENERAL FUND BALANCE (DISCUSSION AND POSSIBLE ACTION)**
 a. [Res 2022 - 2022 Designating Fund Balance](#)
- 13. CARBON TAX CREDIT UPDATE**
- 14. GRANT WRITING OPTIONS**
- 15. OPIOID SETTLEMENT UPDATE**
- 16. FUTURE AGENDA ITEMS**
- 17. 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 April 14th 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 - Virtual

Others Present:

- Mike Keefe
- Lynn Fitch
- Mike Coleson
- Donna Knuckey
- Janeen Abric - Virtual
- Tweed Shuman
- Molly Lank-Jones
- Linda Zillmer - Virtual

Call to Order – Vice Chair Kinsley 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 –

Public Comments – Linda Zillmer

Minutes of the previous meeting – A motion was made by Mr. Duffy to approve the minutes of the March 10, 2022, and the March 31, 2022 meeting; second by Ms. Petit. Motion carried without negative vote.

Treasurer’s Report – A sales tax report was provided. Ms. Abric provided an update on the Wisconsin Help for Homeowners; information is posted on our website and she has shared it with local lending institutions.

Approval of Opioid Bank Account – With the settlement funds coming in, we must establish a separate bank account for these funds. Amount of funds is still unknown. Item tabled until May.

Resolution to Carryover Funds-Sheriff Dept. – A motion was made by Mr. Duffy; second by Ms. Hessel to approve the carryover of funds for purchases ordered in 2021 that did not arrive during the budgeted year. Motion carried without negative vote.

2021 Preliminary Financial Status -- Written reports were provided. Mr. Keefe advised there was an excess of revenue due to increased sales tax, timber proceeds being up; and COVID grants that were received. The HHS deficit is \$187,000 compared to \$732,000 deficit the year prior.

ARPA Funds Update – The Civil Air Patrol is requesting ARPA Funds. Alan Foeckler represented Civil Air Patrol to request \$7,500 to assist with loss of income during COVID shutdowns. A motion was made by Ms. Petit to pass this request of \$5000 to full board; second by Ms. Hessel; “aye” votes from Hessel, Kinsley and Petit; “nay” from Duffy. Motion carried.

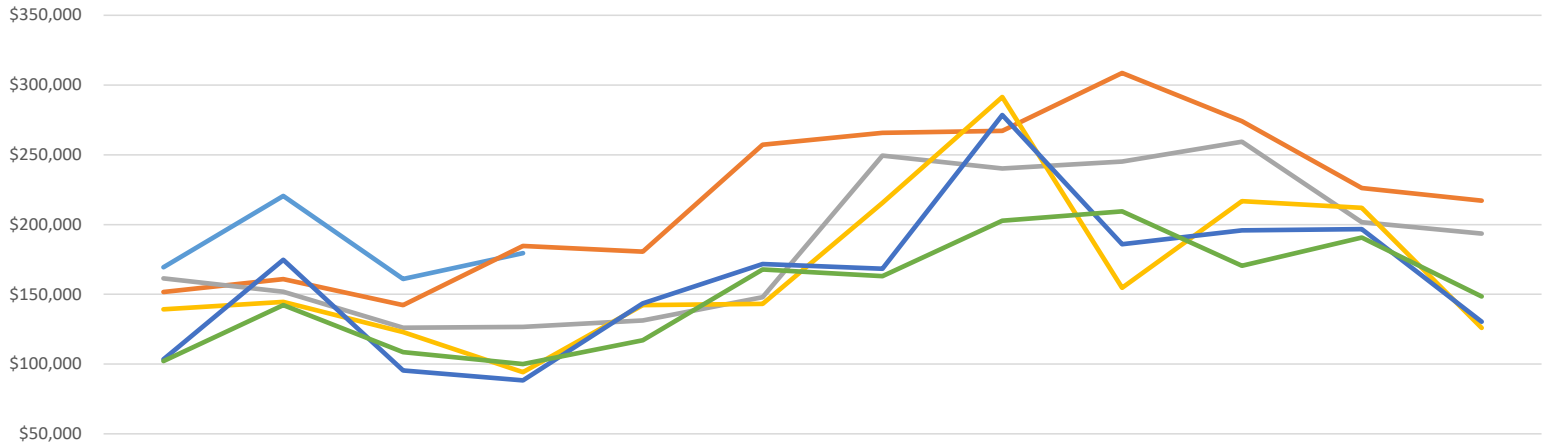
The Committee thanked Ms. Petit for her years of service.

Future Agenda Items – ARPA Funds Process, Carbon Tax Credit and Grant Writing Options

Meeting Date/Time – The next meeting of the Finance Committee will be Thursday, May 12, at 8:30 am in the Assembly Room.

Meeting adjourned at 9:14 am
Minutes recorded by Lynn Fitch, County Clerk

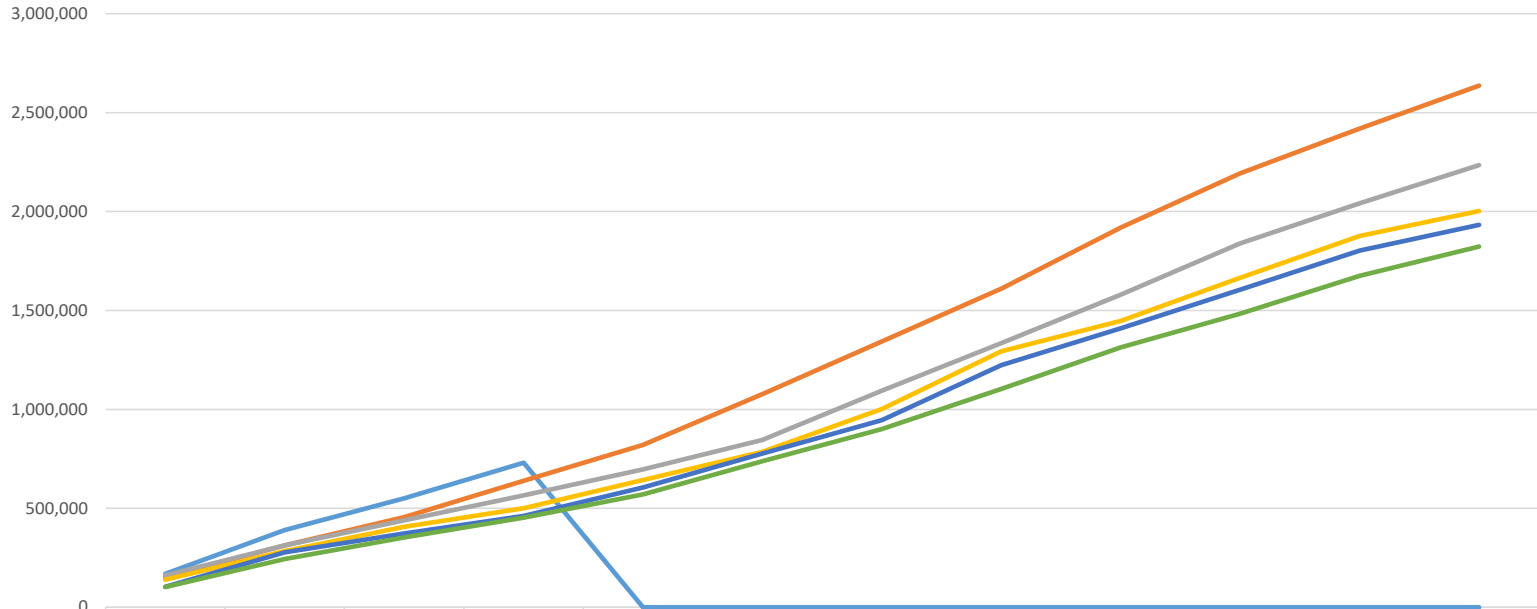
Sawyer County Sales Tax - Monthly



\$-	January	February	March	April	May	June	July	August	September	October	November	December
2022	169,407	220,504	161,008	179,589								
2021	151,646	160,903	142,260	184,720	180,576	257,182	265,808	267,126	308,640	274,157	226,158	217,112
2020	161,382	151,846	126,061	126,683	131,194	147,924	249,469	240,248	245,188	259,373	201,664	193,515
2019	139,231	144,565	122,883	94,196	142,225	143,146	215,464	291,426	154,752	216,861	212,000	125,937
2018	103,446	174,653	95,347	88,314	143,492	171,736	168,256	278,501	185,990	195,858	196,754	130,326
2017	102,121	142,279	108,572	100,016	117,132	167,876	163,086	202,824	209,457	170,421	190,735	148,514

2022 2021 2020 2019 2018 2017

Sawyer County Sales Tax - Cumulative
2022 Budget \$2,200,000



	January	February	March	April	May	June	July	August	September	October	November	December
2022	169,407	389,910	550,918	730,507	0	0	0	0	0	0	0	0
2021	151,646	312,549	454,809	639,529	820,105	1,077,288	1,343,096	1,610,222	1,918,862	2,193,019	2,419,177	2,636,289
2020	161,382	313,228	439,289	565,972	697,166	845,089	1,094,559	1,334,807	1,579,995	1,839,368	2,041,032	2,234,546
2019	139,231	283,795	406,678	500,874	643,099	786,245	1,001,709	1,293,136	1,447,888	1,664,749	1,876,749	2,002,686
2018	103,446	278,099	373,445	461,760	605,252	776,988	945,244	1,223,745	1,409,734	1,605,593	1,802,347	1,932,673
2017	102,121	244,401	352,973	452,989	570,121	737,997	901,083	1,103,908	1,313,364	1,483,785	1,674,520	1,823,034

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SAWYER COUNTY BOARD OF SUPERVISORS

RESOLUTION NO. _____

WHEREAS, the American Rescue Plan Act (“ARPA”) established the Local Fiscal Recovery Fund (“LFRF”), which distributes funds (“ARPA Funds”) to provide support to recipients in their efforts to mitigate the economic and public health impacts of COVID-19 on their communities;

WHEREAS, Sawyer County (the “County”) is the recipient of awards distributed via ARPA and LFRF to the County (“ARPA Funds”);

WHEREAS, the County must comply with all federal requirements in the use of its ARPA Funds;

WHEREAS, Interim Final Rule implementing ARPA, 31 CFR Sec. 35.6, Eligible Uses, sets forth four (4) categories of eligible uses for which the County may use its ARPA Funds: (1) to respond to the public health emergency with respect to COVID-19 pandemic or its negative economic impacts; (2) premium pay; (3) revenue loss; and (4) investments in infrastructure.

WHEREAS, the County has reviewed a proposal for the purchase of certain goods and/or services, as more fully described in Exhibit A, which is attached hereto and incorporated herein (the “Purchase”);

WHEREAS, the contents of this Resolution and the Purchase of Service were discussed at the County Finance Committee meeting on April 14, 2022, and the County Finance Committee voted to recommend to the County Board that it adopt this Resolution and complete the Purchase of Service;

WHEREAS, the County Board then discussed this Resolution and the Purchase of Service at its meeting on April 21, 2022.

NOW, THEREFORE, BE IT RESOLVED, the Sawyer County Board of Supervisors determines, adopts and directs the following:

1. Recitals. The Recitals set forth above are true and accurate, and are therefore incorporated into the Resolution and shall be used not just for reference.
2. Approval of Purchase of Service. The County Board hereby approves the Purchase of Service described in Exhibit A.
3. Additional Steps and Purchases. The County Board hereafter approves any additional steps necessary to accomplish the Purchase of Service.

47 4. Health, Welfare and Safety. The County Board hereby determines
48 that completion of the Purchase of Service with ARPA Funds is in the
49 best interest of addressing negative economic impacts of its citizens
50 and visitors.
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53 Fiscal Impact: \$5,000 from ARPA Funds 2022 Budget
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57 This Resolution is recommended for adoption by the Sawyer County Board of Supervisors at its
58 meeting on May 19, 2022, by this Sawyer County Finance Committee on this May 12, 2022.
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62 Tom Duffy, Member

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62 Ron Kinsley, Member

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65 John Righeimer Member

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65 Stacey Hessel, Member

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68 Dale Schleeter, Member

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70 This Resolution is hereby adopted by the Sawyer County Board of Supervisors this 19th day of
71 May, 2022.
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74 _____
75 Tweed Shuman,
76 Sawyer County Board of Supervisors Chairman

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74 _____
75 Lynn Fitch,
76 Sawyer County Clerk

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78 Exhibit A – Civil Air Patrol Request.

**Sawyer County
ARPA Purchase Request Form**

Please use this form to request ARPA funds for a project or good/service.

Prepared By: Alan R. Foeckler Total Cost: \$ 5-7,500⁰⁰
 Department: CIVIL AIR PATROL Estimated Period of Performance: _____
 Date: 4/14/22 Department Head Signature: _____

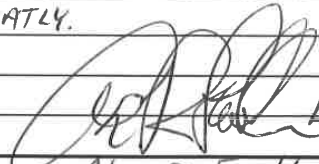
1. Describe how this project or good/service addresses a negative impact due to the Covid pandemic and provide the reasoning/research behind your determination. If needed, please include the page number on the U.S. Treasury Interim Final Rule that states this is an eligible expense.

COVID IMPACTED US BY NOT ALLOWING OUR PROGRAM TO FUND RAISE IN YEAR(S) 2020 AND 2021 - MOST OF OUR FUND RAISERS INVOLVE INTERACTION WITH THE PUBLIC. OUR MAIN EVENT IS THE ANNUAL PANCAKE FEED IN JULY - THIS EVENT USUALLY NETS OUR PROGRAM 2,500 TO 3,000 PER YEAR WHICH WE RELY ON FOR OUR OVERHEAD.

2. If this purchase is for a project to address a negative impact due to the Covid pandemic, please include staff that may be administering and managing the project as well as a breakdown of expenses. If needed, please attach a supplemental excel/word file.

WE DREW DOWN OUR RESERVES TO MAINTAIN OUR PROGRAM AND PLAN ON RESUMING FULL ACTIVITIES IF THERE IS NO FLARE UP WITH COVID OR RESTRICTIONS DUE TO THAT.

CURRENTLY WE DO NOT HAVE INTERNET OR PHONE SERVICE SO WE HOPE TO RESTORE THAT IMMEDIATELY.

 Lt Col, CAP

Comments: WE WILL USE THIS RESOURCE TO MAKE UP THE GROUND WE LOST TO CONTINUE OUR SERVICE TO THE COMMUNITY. Alan R. Foeckler, Lt Col. CAP. 715-699-3246

Section To Be Completed by Administration

Approved By: _____ Date: _____
 County Administrator

Approved By: _____ Date: _____
 Accounting

SAWYER COUNTY
Budget Guidelines
Budget Year 2023

Operating Budget

Information will be issued to departments by June 1, 2022.

Departments will return completed budget requests by July 29, 2022.

Operating levy will be set at Net New Construction August

Departments shall budget with a zero increase, excluding personnel costs.

Personnel worksheets will be provided to departments.

Personnel compensation	TBD	
Health insurance rate increase	10%	October
HRA amounts	Same	Review
Workers Comp rates	Same	September
WRS rate	~6.5%	June

Departments will present staffing level change requests to
County Administrator by June 30, 2022

Capital Improvement Program

Guidelines will be issued to departments by June 1, 2022.

Departments will return completed budget requests by July 29, 2022.

Note:

These guidelines are subject to change dependant on the
approved State of Wisconsin biennial budget.

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Resolution 2022- _____

RESOLUTION TO DESIGNATE GENERAL FUND BALANCE

WHEREAS, Sawyer County has a fund balance policy which states “It is the goal of the County to achieve and maintain an unassigned fund balance on the General Fund equal to 20 to 30% of expenditures”; and,

WHEREAS, unanticipated excess revenues received during 2021 put the estimated General Fund unassigned fund balance for 2021 at the top end of the range; and,

WHEREAS, it is recommended Sawyer County designate as Assigned Fund Balance the following items as of the end of 2021:

Health & Human Services Out Of County Placements	\$1,300,000
Resource Development Fund Dam Projects	\$300,000

Fiscal Impact: None-Designate Fund Balance

NOW, THEREFORE BE IT RESOLVED, the Sawyer County Board of Supervisors determines, adopts, and directs the following:

1. Recitals. The Recitals set forth above are true and accurate, and are therefore incorporated into the Resolution and shall be used not just for reference.
2. Approval of Designations. The County Board hereby approves the Assigned Fund Balance designations identified above as of December 31, 2021.

This Resolution is recommended for adoption by the Sawyer County Board of Supervisors at its meeting on May 19, 2022, by this Sawyer County Finance Committee this 12th day of May, 2022.

Ron Kinsley, Member

Tom Duffy, Member

Stacey Hessel, Member

Dale Schleeter, Member

John Righeimer, Member

31 This Resolution is hereby adopted by the Sawyer County Board of Supervisors this 19th day of May,
32 2022.

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35 Tweed Shuman
36 Sawyer County Board of Supervisors

Lynn Fitch
Sawyer County Clerk

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