



Sawyer County

Agenda

Finance Committee Meeting
Thursday, May 13, 2021 @ 8:30 AM
Assembly Room/Virtual Meeting

Page

1. CALL TO ORDER

- a. The public is **strongly encouraged** to access the public meeting remotely due to public health and safety concerns. 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.
- b. If you are on a computer, click the "Raise Hand" button and wait to be recognized.
- c. If you are on a telephone, dial *9 and wait to be recognized.

2. ROLL CALL

3. CERTIFICATION OF COMPLIANCE WITH THE OPEN MEETINGS LAW

4. MEETING AGENDA

5. PLEDGE OF ALLEGIANCE

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 Committee:
 - 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 - 5 | 7. CONSIDER APPROVAL OF MINUTES FROM PREVIOUS MEETING |
| | a. 4.15.21 Finance Minutes DRAFT |
| 6 - 8 | 8. AMERICAN RESCUE PLAN UPDATE |
| | a. DOR Reminders for Use of American Rescue Plan Act Local Fiscal Recovery Funds |
| 9 | 9. REQUEST TO CLOSE FLEX/HRA ACCOUNT (DISCUSSION AND POSSIBLE ACTION) |
| | a. Request to Close Flex.HRA Account at Johnson Bank |
| 10 - 11 | 10. REQUEST BUDGET AMENDMENT TO REPLACE FORESTRY TRACTOR (DISCUSSION AND POSSIBLE ACTION) |
| | a. RES 2021- AUTHORIZING INCREASE TO 2020 ATV SNOWMOBILE PROJECTS BUDGET FOR TRACTOR |
| 12 | 11. FINANCE COMMITTEE ROLES & RESPONSIBILITIES |
| | a. Finance Com Roles and Responsibility Rev 2 |
| 13 | 12. 2022 BUDGET GUIDELINES |
| | a. Budget Guidelines Finance Committee |
| | 13. FUTURE AGENDA ITEMS |
| | 14. 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.

Mission Statement: The Sawyer County Board of Supervisors will strive to provide excellent services and responsible leadership to protect and enhance Sawyer County citizens, businesses, and resources, while preserving our unique heritage.

**Minutes of the April 15th 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
Dianne Ince – Virtual
Mike Keefe
Ron Petit – Virtual
Linda Zillmer - Virtual

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.

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 March 11, 2021, meeting; second by Ms. Hessel. Motion carried without negative vote.

Winter Depot Update – Mr. Petit provided an update and written project completion certificate from the Wisconsin DOT. The project is now 100% complete and just \$15,000 is scheduled to arrive from the DOT to close the balance due on the books. Mr. Petit thanked Mike Keefe for his expertise and help in making this project come to fruition. Mr. Hoff recognized Ron Petit for the extensive work he did throughout the 15-year project.

American Rescue Plan Act of 2021 – A summary of the ARP as made by the Wisconsin Counties Association was provided. Sawyer County should receive more than \$3M, half due to arrive in a month and second half in a year. Page 5 of the summary discusses some of the allowable uses for funds. The WCA and the County will be looking for additional guidance than what is available in this document. The Department of Treasury will issue guidelines shortly. Other relief fund packages are coming from the state level, and the County will attempt to coordinate projects with those funds rather than duplicate efforts. Funds must be expended by year end 2024.

Update on Financial Results – A written summary by fund level report was provided. General Fund 100 currently has an excess fund balance which may be used to cover deficits in fund 225 Human Services and other areas that will be needed. Auditors are expected to arrive the second week of June.

Courtroom Remodeling Update - Mr. Hoff provided a review of projects to date. An RFP to hire a construction manager at risk is out and bids are due back on April 22nd. Approximately five companies have shown interest in the project. An ad hoc committee to oversee the process of hiring has been recommended and the request will go before the April 20th County Board meeting. Interviews for this contract manager will be held on May 6 and 7th with construction scheduled to start in spring of 2022. Soil borings have been done and a survey is yet to be conducted. Tours of other courtrooms are underway by the Judge's team and architect.

Review Updated 5-Year Financial Projections – A written report was provided. Mr. Keefe advised that this report is a follow-up from last month's discussion, as a change in format has been completed. The projection is set up based on what we now anticipate not necessarily on meeting the levy limits.

Supplemental Information – Written reports were provided. A request to Change Frandsen Bank Signature Cards for the new Clerk of Court staff was presented. A motion was made by Mr. Duffy; second by Mr. Kinsley to accept the recommendation and move to the April County Board meeting for approval. Motion carried without negative vote. Mr. Hoff advised that there is pending legislation for a sales tax holiday for restaurants and bars this summer. There is no provision to reimburse the counties for lost income should this pass. In addition, a proposal for a property tax rebate is before the Governor.

Meeting Date/Time – The next meeting of the Finance Committee will be Thursday, May 13th, at 8:30 am in the Assembly Room.

Meeting adjourned at 9:24 am
Minutes recorded by Lynn Fitch, County Clerk

DRAFT

State of Wisconsin
Department of Revenue

Reminders for Use of American Rescue Plan Act – Local Fiscal Recovery Funds

May 5, 2021

To: Municipal and County Clerks, Treasurers and Heads of Government

As local governments plan to receive American Rescue Plan Act – Local Fiscal Recovery Funds (LFRF), the Wisconsin Department of Revenue (DOR) would like to provide the following guidance. Local governments are expected to receive LFRF during 2021 and 2022 and will have until December 31, 2024 to spend the funds.

Allowable Uses

Local governments *can* use LFRF to cover the following costs incurred prior to December 31, 2024:

- Respond to the coronavirus (COVID-19) pandemic or its negative economic impacts – including assistance to households, small businesses, and nonprofits, or aid to impacted industries such as tourism, travel, and hospitality
- Replace revenues lost as a result of the public health emergency caused by the COVID-19 pandemic, for the purposes of providing government services – relative to revenues collected in the most recent full fiscal year prior to the emergency
- Make necessary investments in water, sewer, or broadband infrastructure
- Provide premium pay of up to \$13 per hour per worker in addition to a worker's usual wage or remuneration (up to \$25,000 in total for any single worker) for workers employed by the local government who perform essential work during the COVID-19 pandemic, or to provide grants to eligible employers that have eligible workers who perform essential work. The term "eligible workers" is defined as those workers needed to maintain continuity of operations of essential critical infrastructure sectors, as well as additional sectors designated by the chief executive officer of a local government as critical to protect the health and well-being of residents of the local government.
- Transfer funds to private nonprofit organizations or public benefit corporations involved in the transportation of passengers or cargo, or special-purpose units of state or local governments
- Transfer funds to the state where the local government is located

Not Allowed

Local governments *cannot* use LFRF to:

- Deposit into any pension fund

Note: The U.S. Department of the Treasury will provide additional guidance on allowable uses of LFRF and reporting requirements, and may also require repayment of LFRF if a local government fails to comply with the allowable uses. Until this additional guidance is provided, DOR cannot answer specific questions on the information above.

Impact to Shared Revenue

- Receipt of LFRF and subsequent expenditures will have no impact to County and Municipal Aid, Utility Aid, Exempt Computer Aid, Personal Property Aid and Video Service Provider Aid
- Receipt of LFRF and subsequent expenditures may impact municipalities (with a local tax rate exceeding five mills) that are eligible to file for the Expenditure Restraint Program (ERP)
- ERP – requires municipalities to restrict the percentage increase of their general fund budget expenditures year-to-year
- To avoid negatively impacting your ERP qualification – if LFRF are being used for a specific purpose, allocate and expend the funds from a special revenue fund
- **Note:** If the funds are allocated and expended within your general fund budget, it will be considered for ERP and subject to your allowable percentage increase

Impact to Levy Limits

- Each year, the starting point of your levy limit calculation is your prior year's actual property tax levy
- Regarding levy limits, consider the following as your local government plans to use LFRF:
 - If your local government uses LFRF to fund expenses typically funded by property tax levy, it may result in a reduced property tax levy. Subsequently, your property tax levy limit will be reduced in the following year.
 - If your local government uses LFRF to pay off its general obligation debt, it may result in property tax levy fluctuations
 - If your local government implements additional operations resulting in ongoing expenses (beyond December 31, 2024) – your local government will need to identify an ongoing revenue source to fund the additional operations (ex: increase in property tax levy)
- **Note:** A county/municipality may increase its levy limit via referendum. A town, with a population less than 3,000, may increase its levy limit via special resolution.

Impact to Tax Incremental Finance

- Receipt of LFRF and subsequent expenditures will not impact the value of a tax incremental district (TID)
- As the tax increment is based on property tax levies of the taxing jurisdictions within it, the tax increment may be reduced if the taxing jurisdiction's property tax levies are reduced

- A municipality may use LFRF to pay TID costs, if for an allowable use (described above) and specified in the TID's project plan
- If LFRF is used for TID costs, report LFRF as "Other revenue" and in the appropriate "Expenditures" category on the 2021 TID Annual Report (PE-300) submitted to DOR in 2022
- See the DOR common questions for additional information: [TIF – Project Costs](#) and [TIF – Municipal Expenditures and Debt](#) (see #9)
- A municipality needs to terminate a TID when no project costs remain. A TID can be terminated earlier than its maximum life. The municipality must return any excess TIF increment to the overlying taxation districts.
- See DOR's [TIF website](#) for more information

Reminder – See prior DOR communications regarding LFRF on our Municipal and County Official News [web page](#) – including our April 21, 2021 email on [LFRF Pre-Award Requirements](#).

We hope you find this information helpful. The federal government will continue to provide updates on the Treasury [website](#). DOR will continue to share this information as timely as possible.

If you have questions, contact us at DORLocalRecoveryFunds@wisconsin.gov.

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Sawyer County Treasurer
Dianne M. Ince



Barb Moeller, *Deputy*
Rebecca Brunner-Stroede, *Deputy*

P.O. Box 935 - 10610 Main, Suite 16 - Hayward, WI 54843
Phone 715-634-4868
Toll Free 877-699-4110
Fax 715-634-6839
Email treasurer@sawyercountygov.org

May 13, 2021

Sawyer County Finance Committee:

Request to close the Sawyer County account at Johnson Bank that was for the Flex/HRA Checks that is no longer being used.

Motion to approve for the committee minutes.

A handwritten signature in cursive script that reads "Dianne M. Ince".

Dianne M. Ince
Sawyer County Treasurer

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Resolution _____

**RESOLUTION AUTHORIZING AN INCREASE TO THE 2020 SAWYER COUNTY
ATV-SNOWMOBILE PROJECTS BUDGET FOR THE PURCHASE OF A UTILITY TRACTOR**

WHEREAS, the Sawyer County Forestry Department is requesting approval to purchase a new tractor for trail maintenance; and,

WHEREAS, the existing tractor is old and does not provide a rollover protection system or seatbelts as required for employee safety; and,

WHEREAS, the Forestry Department recommends purchasing a Kubota Utility Tractor with attachments at a cost of \$19,500 and trading in the old tractor and receiving \$5,500.00 trade allowance; and,

WHEREAS, the Sawyer County Land, Water & Forest Resources Committee recommends approval of the equipment purchase; and,

WHEREAS, these funds are not currently included in the 2021 forestry department budget.

THEREFORE, BE IT RESOLVED, that the Sawyer County Board of Supervisors approves increasing the 2021 ATV-Snowmobile budget and using fund balance for the tractor purchase.

FISCAL IMPACT: Fund Balance Applied – Up to \$14,500.00

Recommended for approval by the Sawyer County Board of Supervisors at its meeting on May 20, 2021 by the Land, Water & Forest Resources Committee at its meeting on May 12, 2021 as to the need of the equipment.

Bruce Paulsen, Chair

Ron Buckholtz, Vice Chair

Marc Helwig, Member

Jesse Boettcher, Member

Brian Bisonette, Member

37 Recommended for approval by the Sawyer County Board of Supervisors at its meeting on May 20, 2021
38 by the Finance Committee at its meeting on May 13, 2021 as to the financing of the equipment.

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40 Bruce Paulsen, Chair

Ron Kinsley, Vice Chair

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42 Thomas Duffy, Member

Dawn Petit, Member

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44 Stacey Hessel, Member

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46 This Resolution is hereby adopted by the Sawyer County Board of Supervisors this 20th day of
47 May, 2021.

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49 _____
50 Tweed Shuman,
51 Sawyer County Board of Supervisors Chairman

Lynn Fitch,
Sawyer County Clerk

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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 what should be cut 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 (\$25,000 or more 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. The committee reserves the right to meet separately with the independent audits in those rare cases where the committee deems appropriate.
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 4/10/21

SAWYER COUNTY
Budget Guidelines
Budget Year 2022

Operating Budget

Information will be issued to departments by June 1, 2021.

Departments will return completed budget requests by July 30, 2021.

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	15%	October
HRA amounts	Same	Review
Workers Comp rates	Same	September
WRS rate	~ 7%	June

Departments will present staffing level change requests to
County Administrator by June 30, 2021

Capital Improvement Program

Guidelines will be issued to departments by June 1, 2021.

Departments will return completed budget requests by July 30, 2021.

Note:

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