

Draft

Minutes of the October 8, 2020, Finance Committee Meeting, Sawyer County Board of Supervisors

Members present: Bruce Paulsen, Ron Kinsley, Tom Duffy, Dawn Petit-V, Troy Morgan-V

Others present: Tom Hoff, Carol Williamson, Mike Keefe, Tweed Shuman, Mike Coleson, Rose Lillyroot, Linda Zillmer-V, Dianne Ince-V, Marge Kelsey, Karen Melasecca, Mike Stamp, April Anderson

Chair Paulsen called the meeting to order at 8:30.

Motion by Duffy, 2nd by Kinsley, to approve the September 10, 2020 minutes. Motion carried

Resolution 2019-11 to Support Distribution of Indian Gaming Funds was approved by the Sawyer County Board of Supervisors on May 16, 2019. No additional action or resolution are needed.

Accounting Manager Mike Keefe reviewed various schedules regarding the 2021 budget request with the Committee. The current 2021 overall levy request is \$12,372,491. This comes with a 4% increase in property tax. Total EMS levy is \$1,245,922. 2021 budgets is adding ½ FTE to the District Attorney's Office. Highway Department is going down one employee. Human Services is going down one clerical and one in AODA. Budget includes a 1 ½% increase for employees to be given on the first payroll for July, 2021. There are also step increases included in the budget. Net New Construction percentage based on equalized Property Value by Municipality is .91% compared to .71% in 2019. Current debt for 2021 includes \$204,690 for the jail and \$72,755 for the Ojibwa Ambulance station. Debt Issuance for 2021 is currently at \$967,218 and will be paid off ½ in 2021 and ½ in 2022. Three debt RFPs received; Chippewa Valley Bank, Peoples Bank, and Johnson Bank. Mike Keefe will analyze the bids and bring a recommendation to the Committee at the November meeting on which bank should be awarded the bid

Namekagon Transit Manager Karen Melasecca provided a written report of the Sawyer County/LCO Transit Commission 2021 Operating & Capital Proposed Budget. Melasecca requests \$150,000 match from the County, the same amount has been requested since 2011. LCO contributes \$165,000 plus covers expenses for the weekend services. Transit has remained open through COVID-19 and has completed 34,000 trips so far in 2020.

9:30 am Tom Duffy Sr. left the meeting

The Committee took a two minute break at 9:32.

April Anderson from CliftonLarsonAllen reviewed the 2019 Executive Audit Summary with the Committee. Sawyer County was given an unmodified audit opinion which is the highest and cleanest opinion. Two material weaknesses were noted. 2019-001 Limited Segregation of Duties is common and hard to eliminate with a small staff. 2019-002 Material Audit Adjustments; adjustments are sometimes necessary. The 2019 % of Unassigned Fund Balance to General Fund Expenditures was 21%. Sawyer County Policy wants that percentage between 20% and 30%. The Auditors recommend 25%-33%. 2019 expenditures exceeded revenues by \$25,929. Borrowing for Capital in 2021 will bring this percentage up.

Sawyer County Treasurer's Department provided a Sales Tax Report and Financial Report.

Adjourned 10:03 am

Minutes prepared by Carol Williamson