



Sawyer County

Agenda

Finance Committee Meeting
Thursday, February 11, 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. CERTIFICATION OF COMPLIANCE WITH THE OPEN MEETINGS LAW, ROLL CALL

3. MEETING AGENDA

4. PLEDGE OF ALLEGIANCE

5. PUBLIC COMMENTS

6. CONSIDER APPROVAL OF MINUTES FROM PREVIOUS MEETING

- a. [Finance Committee Minutes 1.14.21](#)

7. RESOLUTION TO ACCEPT SHERIFF DEPARTMENT DONATIONS AND CARRYOVER UNSPENT DONATIONS (DISCUSSION AND POSSIBLE ACTION)

- a. [RES 2021-58 AUTHORIZING AN INCREASE TO THE 2020 SHERIFF DEPARTMENT BUDGET AND CARRYOVER OF UNUSED FUNDS Draft](#)

	8. TENTATIVE FINANCE COMMITTEE CALENDAR
5 - 8	a. Fin Com Calendar 21
	9. PRELIMINARY BUDGET RESULTS
9 - 11	a. Summary By Fund Level
12 - 13	b. 12.31.2020 General Fund Summary
	10. INITIAL RESOLUTION AUTHORIZING DEBT FOR COURTROOM ADDITION
14	a. Sawyer County WI Debt Service and Levy Model 2021-02-03
15 - 16	b. 2020 Tax Rates By County
17 - 19	c. Resolution 2021-60 Sale of General Obligations Bonds or Notes (discussion and possible action) RES 2021-60 SALE OF GENERAL OBLIGATION BONDS OR NOTES
	11. SUPPLEMENTAL INFORMATION
20 - 21	a. Treasurer's Report Sales Tax 2020 Graph
	12. OTHER MATTERS FOR DISCUSSION ONLY

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 January 14th meeting of the Sawyer County
Finance Committee
Of the Sawyer County Board of Supervisors
Assembly Room; Sawyer County**



Voting Committee Members Present:

Chair: **Bruce Paulsen - Virtual**

Ron Kinsley, Vice Chair

Dawn Petit – Virtual

Tom Duffy

Others Present:

Tom Hoff

Mike Coleson

Lynn Fitch

Dianne Ince – Virtual

Mike Keefe

Linda Zilmer - Virtual

Call to Order – Vice Chair Ron Kinsley called the meeting to order at 8:30 am. Roll Call taken.

Certification of Compliance with the open meeting law was met.

Mr. Paulsen requested that agenda line item #9 be corrected to *Finance Committee 2021 Calendar*.

Mr. Paulsen requested a moment of silence for the passing of Supervisor Troy Morgan, a valuable member of the Board and this Committee.

Minutes – A motion was made by Mr. Duffy to approve the minutes of the December 10, 2020, meeting; second by Ms. Petit. Motion carried.

CDBG Mortgage Delinquency – A written report was provided. Mr. Keefe explained the background of the CDBG revolving loan fund that allows the Housing Authority to provide interest-free loans to qualified applicants and then updated members regarding the status of the current abandoned property. The County is being asked to take a reduced payment on the outstanding loan in order to help this property successfully sell. After discussion, a motion was made by Mr. Duffy, seconded by Ms. Petit to grant the request. The request will move to the next steps to determine amount.

Finance Committee Calendar Report – A written report was provided. Mr. Paulsen mentioned the purpose for this calendar in the planning process. The second courtroom project and the Fifth Street project were discussed. Mr. Kinsley requested the courtroom request be sent to the County Board for next steps in consideration at the February County Board meeting. Mr. Hoff advised that the Fifth Street project is underway.

Finance Department Goals – A written report was provided. Mr. Keefe outlined specific key projects from the report. He is working within the New World financial system to make it more efficient; reviewing the payroll process and investigating means to add more financial information to the website.

Supplemental Information – Sales Tax and written Treasurer's reports were provided.

Meeting Date/Time – The next meeting of the Finance Committee will be Thursday, February 11, at 8:30 am in the Assembly Room.

Meeting adjourned at 9:02 am

Minutes recorded by Lynn Fitch, County Clerk

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RESOLUTION No. 2021-58

**RESOLUTION AUTHORIZING AN INCREASE TO THE 2020 SHERIFF
DEPARTMENT BUDGET AND CARRYOVER OF UNUSED FUNDS– DONATIONS
RECEIVED**

WHEREAS, the Sawyer County Sheriff Department has received \$13,870.00 in donations during 2020; and,

WHEREAS, the Department spent \$3,000.00 towards SWAT expenses from the donations and requests a budget carryover to 2021 for the unused donations; and,

WHEREAS, the funds are not included in the current 2020 or 2021 Sheriff Department budget.

THEREFORE, BE IT RESOLVED, that the Sawyer County Board of Supervisors approves a \$13,870.00 increase to the 2020 Sheriff Department budget for the donations received, and a carryover of \$10,870.00 to the 2021 Sheriff Department budget for the unused donations.

**Fiscal Impact: 2020 – Increase Donations Received and Expenditures
2021 - Carryover of Unused Donations**

Recommended for adoption by the Sawyer County Board of Supervisors by the Sawyer County Finance Committee this 18th day of February, 2021.

Bruce Paulsen, Chair

Ron Kinsley, Vice Chair

Dawn Petit, Member

Tom Duffy, Member

Brian Bisonette, Member

This Resolution is hereby adopted by the Sawyer County Board of Supervisors this 18th day of February, 2021.

Tweed Shuman,
Sawyer County Board of Supervisors Chair

Lynn Fitch, County Clerk

Pending Items Not on Calendar

Debt resolution for second large courtroom
Review and approval of operating levy and debt service levy five year plan. To be calendared after Covid subsidies

January 2021

Finance department goals for 2021

February 2021

Preliminary 2020 results
Second large courtroom debt update

March 2021

Review updated five year financial plan (revenue & expense 2022-2026. Capital budget 2022-2026)

April 2021

Update on 2020 results

May 2021

2022 Budget guidelines

June 2021

Update on 2020 results

July 2021

2022 operating and capital budget update

August 2021

Preliminary 2022 operating and capital budget
Projected property tax increase to balance 2022 budget
Review of capital expenditure budget 2022-2026

September 2021

Operating and capital 2022 budget up date
Review bank proposals for 2022 capital loan
Rough draft of resolution for short-term borrowing to fund 2022 operations

October 2021

Operating and capital 2022 budget up date
Outside auditors present 12/31/20 audit summary
Approve 2022 capital loan terms

November 2021

Resolution to adopt 2022 budget
Resolution to borrow to fund 2022 capital needs

December 2021

(1)Every month sales tax supplemental information
Resolutions to amend budget as needed

Fund		Budget	Actual	Variance	Percent	Prior Year
Fund 100 - General Fund	REVENUE	14,757,368	15,513,662	(544,839)	104	14,291,722
Fund 100 - General Fund	EXPENSE	14,757,368	14,153,426	607,456	96	14,317,651
	EXCESS/(DEFICIT)		1,360,236			(25,929)
Fund 200 - Jail Assessment Fees	REVENUE	12,000	13,555	(1,555)	113	13,633
Fund 200 - Jail Assessment Fees	EXPENSE	12,000	2,590	9,410	22	19,305
	EXCESS/(DEFICIT)		10,965			(5,673)
Fund 201 - Court Mediation Fund	REVENUE	7,780	2,775	5,005	36	2,850
Fund 201 - Court Mediation Fund	EXPENSE	7,780	7,880	(100)	101	9,154
	EXCESS/(DEFICIT)		(5,105)			(6,304)
Fund 205 - Emergency Ambulance Assistance	REVENUE	12,234	-	12,234	-	-
Fund 205 - Emergency Ambulance Assistance	EXPENSE	12,234	12,234	(0)	100	-
	EXCESS/(DEFICIT)		(12,234)			-
Fund 206 - Emergency Government Grants	REVENUE	1,522	-	1,522	-	-
Fund 206 - Emergency Government Grants	EXPENSE	1,522	1,522	-	100	-
	EXCESS/(DEFICIT)		(1,522)			-
Fund 210 - Land Records	REVENUE	44,000	56,968	(12,968)	129	46,640
Fund 210 - Land Records	EXPENSE	35,831	35,831	-	100	31,698
	EXCESS/(DEFICIT)		21,137			14,942
Fund 212 - Land Information Grant	REVENUE	226,000	170,053	148,624	34	35,860
Fund 212 - Land Information Grant	EXPENSE	180,000	170,053	10,017	94	35,860
	EXCESS/(DEFICIT)		-			-
Fund 213 - Veteran's Service Grant	REVENUE	17,000	8,545	8,455	50	8,500
Fund 213 - Veteran's Service Grant	EXPENSE	17,000	8,545	15,387	9	4,821
	EXCESS/(DEFICIT)		-			3,679
Fund 217 - Sheriff's Dept. Donations	REVENUE	600	150	450	25	615
Fund 217 - Sheriff's Dept. Donations	EXPENSE	600	72	528	12	194
	EXCESS/(DEFICIT)		78			422
Fund 218 - Plat Book Fund	REVENUE	5,000	5,135	(135)	103	6,609
Fund 218 - Plat Book Fund	EXPENSE	5,000	4,642	358	93	7,941
	EXCESS/(DEFICIT)		493			(1,332)
Fund 223 - Car Pool of County Vehicles	REVENUE	9,000	8,885	115	99	17,041
Fund 223 - Car Pool of County Vehicles	EXPENSE	9,000	1,395	7,605	16	7,383
	EXCESS/(DEFICIT)		7,490			9,658
Fund 225 - Human Services	REVENUE	7,527,317	7,363,947	163,370	98	7,588,345
Fund 225 - Human Services	EXPENSE	7,527,317	8,107,856	(578,941)	108	7,374,062
	EXCESS/(DEFICIT)		(743,909)			214,284
Fund 229 - Recreational Officer	REVENUE	100,291	77,565	22,726	77	70,437
Fund 229 - Recreational Officer	EXPENSE	100,291	77,565	22,726	77	70,437
	EXCESS/(DEFICIT)		-			-
Fund 231 - Tribal Law Enforcement	REVENUE	58,508	50,099	8,409	86	51,546
Fund 231 - Tribal Law Enforcement	EXPENSE	58,508	63,603	(5,095)	109	51,596
	EXCESS/(DEFICIT)		(13,504)			(50)
Fund 232 - Sheriff's Canteen Fund	REVENUE	115,000	71,434	43,566	62	68,302
Fund 232 - Sheriff's Canteen Fund	EXPENSE	115,000	117,564	(2,564)	102	65,637
	EXCESS/(DEFICIT)		(46,130)			2,665
Fund 237 - County Parks	REVENUE	-	25,507	(25,507)	+++	-
Fund 237 - County Parks	EXPENSE	-	25,507	(25,507)	+++	-
	EXCESS/(DEFICIT)		-			-

Fund			Budget	Actual	Variance	Percent	Prior Year
Fund 240 - Resource Development Fund	REVENUE		133,810	12,192	121,618	9	305,554
Fund 240 - Resource Development Fund	EXPENSE		133,810	201,759	(67,949)	151	759,818
	EXCESS/(DEFICIT)			(189,567)			(454,263)
Fund 242 - Wildlife Habitat	REVENUE		5,399	5,383	16	100	5,396
Fund 242 - Wildlife Habitat	EXPENSE		5,399	3,264	2,135	60	10,861
	EXCESS/(DEFICIT)			2,119			(5,465)
Fund 245 - Forestry State Aid	REVENUE		45,305	53,463	(8,158)	118	43,611
Fund 245 - Forestry State Aid	EXPENSE		45,305	53,463	(8,158)	118	43,611
	EXCESS/(DEFICIT)			-			-
Fund 246 - Land & Water Conservation	REVENUE		226,845	97,434	129,411	43	214,117
Fund 246 - Land & Water Conservation	EXPENSE		226,845	171,747	55,098	76	209,128
	EXCESS/(DEFICIT)			(74,313)			4,989
Fund 247 - Wildlife Damage	REVENUE		50,000	3,785	46,215	8	72,477
Fund 247 - Wildlife Damage	EXPENSE		50,000	44,060	5,940	88	72,477
	EXCESS/(DEFICIT)			(40,276)			-
Fund 249 - ATV-Snowmobile Grant Projects	REVENUE		434,886	290,603	144,283	67	287,035
Fund 249 - ATV-Snowmobile Grant Projects	EXPENSE		434,886	459,970	(25,084)	106	287,035
	EXCESS/(DEFICIT)			(169,368)			-
Fund 255 - LCO/St of WI Gaming Compact W/H	REVENUE		50,000	50,000	-	100	50,000
Fund 255 - LCO/St of WI Gaming Compact W/H	EXPENSE		50,000	50,000	-	100	50,000
	EXCESS/(DEFICIT)			-			-
Fund 256 - Sawyer Co./LCO Transportation Co	REVENUE		150,000	150,000	-	100	150,000
Fund 256 - Sawyer Co./LCO Transportation Co	EXPENSE		150,000	150,000	-	100	150,000
	EXCESS/(DEFICIT)			-			-
Fund 257 - Unit on Aging	REVENUE		79,889	80,240	(351)	100	72,389
Fund 257 - Unit on Aging	EXPENSE		79,889	80,240	-	100	72,389
	EXCESS/(DEFICIT)			-			-
Fund 258 - Agent of the State	REVENUE		295,207	271,732	23,475	92	225,123
Fund 258 - Agent of the State	EXPENSE		295,207	223,479	71,728	76	274,684
	EXCESS/(DEFICIT)			48,253			(49,561)
Fund 300 - Debt Service	REVENUE		277,440	277,442	(2)	100	202,096
Fund 300 - Debt Service	EXPENSE		277,440	276,195	1,245	100	202,090
	EXCESS/(DEFICIT)			1,247			6
Fund 400 - Capital Improvements	REVENUE		-	993,318	(993,318)	+++	-
Fund 400 - Capital Improvements	EXPENSE		-	5,000	-	+++	-
	EXCESS/(DEFICIT)			988,318			-
Fund 411 - Veteran's Transportation Grant	REVENUE		12,800	9,594	3,206	75	19,009
Fund 411 - Veteran's Transportation Grant	EXPENSE		9,000	4,000	5,000	44	38,294
	EXCESS/(DEFICIT)			5,594			(19,285)
Fund 430 - Capital Projects GG	REVENUE		270,116	105,851	164,265	39	305,617
Fund 430 - Capital Projects GG	EXPENSE		270,116	201,351	68,765	75	116,801
	EXCESS/(DEFICIT)			(95,500)			188,816
Fund 432 - Capital Projects Fleet	REVENUE		134,314	-	134,314	-	34,314
Fund 432 - Capital Projects Fleet	EXPENSE		134,314	30,254	104,060	23	30,254
	EXCESS/(DEFICIT)			(30,254)			4,060
Fund 435 - Capital Projects PS	REVENUE		718,131	591,826	126,305	82	1,322,832
Fund 435 - Capital Projects PS	EXPENSE		718,131	536,076	182,055	75	1,473,464
	EXCESS/(DEFICIT)			55,750			(150,632)
Fund 440 - Capital Projects PW	REVENUE		41,000	22,393	18,607	55	9,600

Fund		Budget	Actual	Variance	Percent	Prior Year
Fund 440 - Capital Projects PW	EXPENSE	41,000	35,055	5,945	85	-
	EXCESS/(DEFICIT)		(12,662)			9,600
Fund 701 - Highway Department	REVENUE	5,040,025	4,688,732	351,293	93	4,765,282
Fund 701 - Highway Department	EXPENSE	5,040,025	4,490,403	549,622	89	5,362,151
	EXCESS/(DEFICIT)		198,329			(596,869)
Fund 702 - Internal Service Chargebacks	REVENUE	116,000	60,401	55,674	52	88,532
Fund 702 - Internal Service Chargebacks	EXPENSE	116,000	60,401	50,096	57	88,532
	EXCESS/(DEFICIT)		-			-
Fund 812 - WINTER DEPOT PROJECT	REVENUE	-	26,813	(26,813)	+++	-
Fund 812 - WINTER DEPOT PROJECT	EXPENSE	-	240,143	(240,143)	+++	-
	EXCESS/(DEFICIT)		(213,330)			-
Fund 815 - Trust Fund Dog Licenses	REVENUE	20,500	22,149	(1,649)	108	24,028
Fund 815 - Trust Fund Dog Licenses	EXPENSE	20,500	20,595	(95)	100	25,165
	EXCESS/(DEFICIT)		1,553			(1,137)
Fund 855 - Trust Fund-CDBG Housing Rehab.	REVENUE	20,000	25,245	(5,245)	126	58,095
Fund 855 - Trust Fund-CDBG Housing Rehab.	EXPENSE	20,000	17,881	2,119	89	39,978
	EXCESS/(DEFICIT)		7,364			18,117



GENERAL FUND EXPENDITURE - BY DEPARTMENT

Through 12/31/20

Prior Fiscal Year Activity Included

Organization	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
Fund 100 - General Fund									
EXPENSE									
Department 00 - General	239,554.00	.00	239,554.00	.00	.00	151,493.75	88,060.25	63	349,500.00
Department 01 - County Board	79,453.00	.00	79,453.00	7,906.09	.00	76,268.07	3,184.93	96	79,964.85
Department 02 - Administration	168,374.00	.00	168,374.00	19,996.98	.00	163,165.36	5,208.64	97	156,669.72
Department 03 - Circuit Court	706,808.00	.00	706,808.00	65,836.34	.00	565,239.24	141,568.76	80	622,837.65
Department 04 - Criminal Justice	139,349.00	.00	139,349.00	1,063.70	.00	85,088.92	54,260.08	61	135,541.31
Department 05 - Family Court Commissioner	18,000.00	.00	18,000.00	3,000.00	.00	18,000.00	.00	100	18,000.00
Department 09 - County Coroner	67,694.00	.00	67,694.00	9,330.72	.00	65,514.73	2,179.27	97	67,893.38
Department 10 - Accounting Manager	118,689.00	.00	118,689.00	15,323.03	.00	118,884.36	(195.36)	100	116,438.35
Department 11 - County Clerk	239,187.00	.00	239,187.00	29,853.38	.00	302,587.53	(63,400.53)	127	224,059.15
Department 12 - Personnel Director	.00	.00	.00	.00	.00	.00	.00	+++	.00
Department 13 - Human Resources	120,135.00	.00	120,135.00	14,014.88	.00	114,604.34	5,530.66	95	103,148.57
Department 14 - IT	288,928.00	.00	288,928.00	34,461.06	.00	335,338.31	(46,410.31)	116	266,488.84
Department 17 - Treasurer	252,755.00	.00	252,755.00	25,863.59	.00	247,918.54	4,836.46	98	242,136.06
Department 19 - District Attorney	245,133.00	.00	245,133.00	19,567.29	.00	183,050.10	62,082.90	75	176,920.27
Department 23 - Register of Deeds	200,021.00	.00	200,021.00	20,402.07	.00	202,647.78	(2,626.78)	101	188,379.69
Department 24 - Land Records	231,924.00	.00	231,924.00	30,534.83	.00	241,111.47	(9,187.47)	104	209,716.39
Department 25 - Surveyor	291,472.00	.00	291,472.00	25,294.05	.00	286,082.80	5,389.20	98	274,618.07
Department 26 - University Extension Service	119,539.00	(1,793.00)	117,746.00	4,126.63	.00	100,696.77	17,049.23	86	118,278.44
Department 27 - Zoning	371,471.00	.00	371,471.00	34,610.88	.00	394,332.01	(22,861.01)	106	371,465.69
Department 28 - Forestry Department	383,516.00	.00	383,516.00	33,834.03	.00	388,585.75	(5,069.75)	101	354,837.65
Department 29 - County Parks	1,500.00	.00	1,500.00	2,294.49	.00	4,303.26	(2,803.26)	287	1,209.35
Department 30 - 911 System	32,000.00	.00	32,000.00	3,073.27	.00	31,528.59	471.41	99	32,896.50
Department 31 - Building Maintenance	341,812.00	.00	341,812.00	38,484.83	.00	344,977.72	(3,165.72)	101	328,575.21
Department 33 - Other Programs of General Gov.	1,129,130.00	.00	1,129,130.00	32,257.00	.00	985,375.70	143,754.30	87	1,164,623.20
Department 35 - Sheriff's Department	5,665,875.00	.00	5,665,875.00	542,882.95	.00	5,449,930.18	215,944.82	96	5,439,095.43
Department 37 - Dog Pound	81,917.00	.00	81,917.00	7,164.42	.00	80,650.68	1,266.32	98	75,968.01
Department 38 - Ambulance Service	2,445,655.00	.00	2,445,655.00	223,602.27	.00	2,500,976.17	(55,321.17)	102	2,424,821.88
Department 41 - Emergency Management	166,190.00	.00	166,190.00	11,382.52	.00	184,230.90	(18,040.90)	111	210,746.37
Department 47 - Airport	112,938.00	.00	112,938.00	17,519.86	.00	104,171.21	8,766.79	92	114,306.40
Department 48 - Capital Outlay - Infrastructure	.00	.00	.00	.00	.00	.00	.00	+++	.00
Department 56 - Child Support Agency	319,643.00	.00	319,643.00	30,349.39	.00	307,598.74	12,044.26	96	308,069.54
Department 57 - Veteran's Administration	180,499.00	.00	180,499.00	3,077.07	.00	119,072.62	61,426.38	66	140,445.30
EXPENSE TOTALS	\$14,759,161.00	(\$1,793.00)	\$14,757,368.00	\$1,307,107.62	\$0.00	\$14,153,425.60	\$603,942.40	96%	\$14,317,651.27
Fund 100 - General Fund Totals	\$14,759,161.00	(\$1,793.00)	\$14,757,368.00	\$1,307,107.62	\$0.00	\$14,153,425.60	\$603,942.40		\$14,317,651.27
Grand Totals	\$14,759,161.00	(\$1,793.00)	\$14,757,368.00	\$1,307,107.62	\$0.00	\$14,153,425.60	\$603,942.40		\$14,317,651.27



GENERAL FUND REVENUE

Through 12/31/20
Prior Fiscal Year Activity Included
Summary Listing

Organization	Adopted Budget	Budget Amendments	Amended Budget	Current Month Transactions	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
Fund 100 - General Fund									
REVENUE									
Department 00 - General	10,562,067.00	.00	10,562,067.00	1,650,917.27	.00	11,016,945.48	(454,878.48)	104	9,830,849.36
Department 02 - Administration	.00	.00	.00	.00	.00	.00	.00	+++	.00
Department 03 - Circuit Court	348,675.00	.00	348,675.00	36,389.94	.00	290,156.35	58,518.65	83	295,413.78
Department 04 - Criminal Justice	75,000.00	.00	75,000.00	25,000.00	.00	51,460.04	23,539.96	69	73,634.03
Department 09 - County Coroner	15,500.00	.00	15,500.00	1,950.00	.00	15,300.00	200.00	99	14,550.00
Department 11 - County Clerk	13,500.00	.00	13,500.00	27,682.44	.00	61,871.44	(48,371.44)	458	8,171.43
Department 14 - IT	.00	.00	.00	.00	.00	39,164.68	(39,164.68)	+++	85.29
Department 17 - Treasurer	1,000.00	.00	1,000.00	94.79	.00	1,126.36	(126.36)	113	1,725.39
Department 19 - District Attorney	39,118.00	.00	39,118.00	15.00	.00	17,265.81	21,852.19	44	36,586.63
Department 23 - Register of Deeds	195,000.00	.00	195,000.00	28,681.83	.00	323,863.44	(128,863.44)	166	259,709.56
Department 24 - Land Records	36,431.00	.00	36,431.00	51.18	.00	36,286.40	144.60	100	29,018.05
Department 25 - Surveyor	10,000.00	.00	10,000.00	712.50	.00	12,975.00	(2,975.00)	130	17,441.45
Department 26 - University Extension Service	18,633.00	(1,793.00)	16,840.00	18,463.23	.00	19,208.32	(2,368.32)	114	18,647.65
Department 27 - Zoning	249,150.00	.00	249,150.00	12,269.50	.00	277,791.45	(28,641.45)	111	261,640.03
Department 28 - Forestry Department	40,099.00	.00	40,099.00	.00	.00	18,639.79	21,459.21	46	35,005.07
Department 29 - County Parks	2,800.00	.00	2,800.00	.00	.00	700.00	2,100.00	25	600.00
Department 30 - 911 System	10,000.00	.00	10,000.00	950.00	.00	25,700.00	(15,700.00)	257	15,925.00
Department 31 - Building Maintenance	400.00	.00	400.00	2,866.66	.00	6,900.06	(6,500.06)	1725	6,134.47
Department 33 - Other Programs of General Gov.	60,934.00	.00	60,934.00	(117,068.00)	.00	78,189.00	(17,255.00)	128	74,725.00
Department 35 - Sheriff's Department	216,500.00	.00	216,500.00	116,928.11	.00	375,700.41	(159,200.41)	174	282,263.14
Department 37 - Dog Pound	29,800.00	.00	29,800.00	252.00	.00	38,066.33	(8,266.33)	128	45,574.45
Department 38 - Ambulance Service	2,445,655.00	.00	2,445,655.00	180,272.52	.00	2,468,914.97	(23,259.97)	101	2,576,764.17
Department 41 - Emergency Management	50,975.00	.00	50,975.00	1,900.00	.00	9,076.23	41,898.77	18	112,014.41
Department 47 - Airport	42,100.00	.00	42,100.00	34,188.32	.00	83,778.69	(41,678.69)	199	31,285.69
Department 56 - Child Support Agency	282,824.00	.00	282,824.00	31,779.42	.00	239,406.78	43,417.22	85	254,983.15
Department 57 - Veteran's Administration	13,000.00	.00	13,000.00	25.00	.00	5,175.00	7,825.00	40	8,975.00
REVENUE TOTALS	\$14,759,161.00	(\$1,793.00)	\$14,757,368.00	\$2,054,321.71	\$0.00	\$15,513,662.03	(\$756,294.03)	105%	\$14,291,722.20
Fund 100 - General Fund Totals	\$14,759,161.00	(\$1,793.00)	\$14,757,368.00	\$2,054,321.71	\$0.00	\$15,513,662.03	(\$756,294.03)		\$14,291,722.20
Grand Totals	\$14,759,161.00	(\$1,793.00)	\$14,757,368.00	\$2,054,321.71	\$0.00	\$15,513,662.03	(\$756,294.03)		\$14,291,722.20

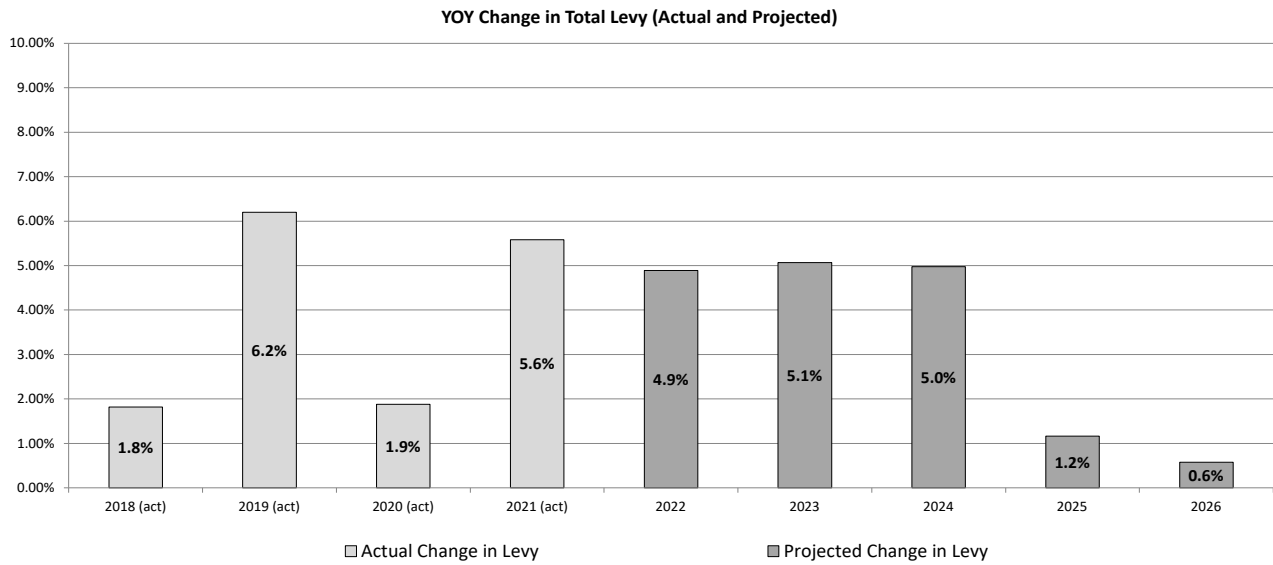
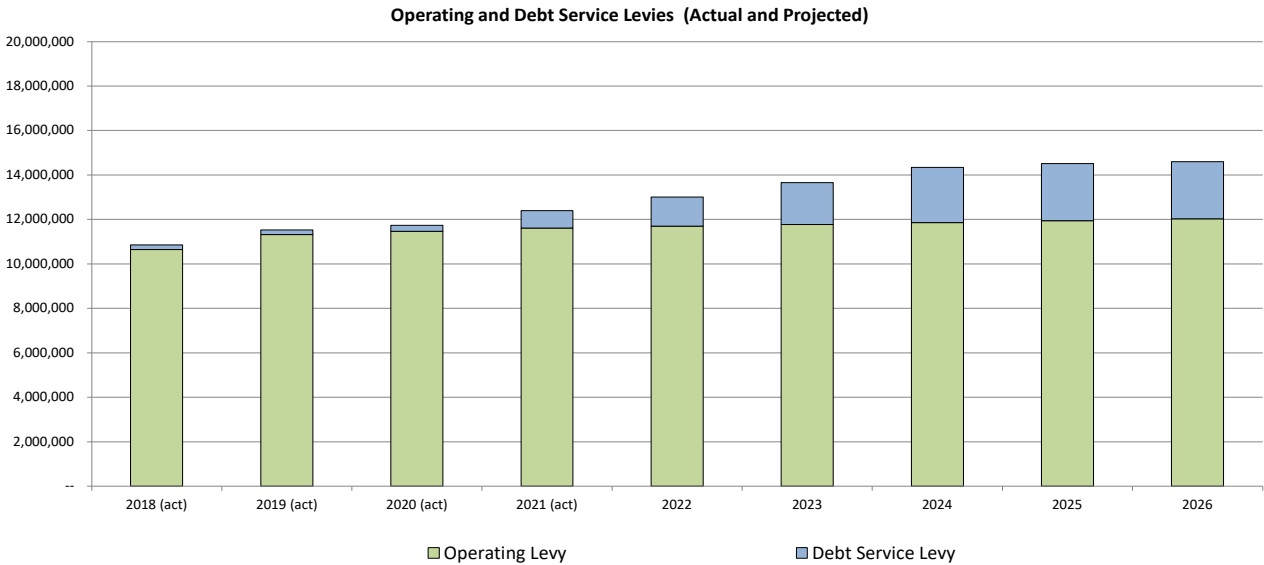


Sawyer County, WI
Operating Levy and Debt Service Levy Projection Model
Example No. 1

Proposed Projects
Capital Improvement Projects
Highway Capital
Dams
Second Large Courtroom
Other No. 1
Other No. 2
Total Project Expenses

2020 Borrowing 2021 Projects	2021 Borrowing 2022 Projects	2022 Borrowing 2023 Projects	2023 Borrowing 2024 Projects	2024 Borrowing 2025 Projects	Annual 6-month Borrowing
--	375,000	400,000	425,000	450,000	12,395,368
--	700,000	735,000	760,000	800,000	
--	318,000	150,000	--	--	
--	2,000,000	5,000,000	--	--	
--	--	--	--	--	
993,318	3,393,000	6,285,000	1,185,000	1,250,000	

		Operating Levy							Debt Service Levy														Total Levy							
Calendar Year	YOY Change %	General Fund		Human Services	Highway	Capital Projects	Special Revenue	Total Operating Levy	2012 Bonds		2019 Notes		2020 Notes		2021 Notes (est)		2022 Notes (est)		2023 Notes (est)		2024 Notes (est)		2025-2043		Total Debt Service Levy	YOY Change Total Levy %	1.00% Growth	Total Levy Rate (000's)		
		General	Ambulance						2,095,000 02/09/12	Par Dated	622,975 Par Dated	993,318 12/11/20	Par Dated	3,393,000 08/01/21	Par Dated	6,285,000 10/01/22	Par Dated	1,185,000 08/01/23	Par Dated	1,250,000 08/01/24	Par Dated			(TID Out) Equalized Value (Year-1)						
		Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal			Interest			
2018	n.a.	4,814,901	410,011	2,429,109	2,323,786	389,894	277,388	10,645,089	180,000	25,215																	10,850,779	1.82%	3,496,215,200	3.10
2019	6.4%	4,820,530	961,113	2,542,214	2,284,848	426,500	285,955	11,321,160	180,000	21,615																	11,523,250	6.20%	3,569,725,000	3.23
2020	1.2%	5,096,992	1,049,383	2,522,214	2,105,179	440,500	248,239	11,462,507	185,000	17,965	60,961	11,794															11,739,947	1.88%	3,695,211,400	3.18
2021	1.3%	5,837,720	1,138,108	2,509,846	1,692,304	107,814	327,131	11,612,923	190,000	14,215	54,939	17,816	500,000	5,475													12,395,368	5.6%	3,732,808,300	3.32
2022	0.7%	5,878,584	1,146,075	2,527,415	1,704,150	108,569	329,421	11,694,213	195,000	10,463	56,681	16,074	493,318	9,620	463,012	63,230	--	188,550									1,307,397	4.9%	3,770,136,383	3.45
2023	0.7%	5,919,734	1,154,097	2,545,107	1,716,079	109,329	331,727	11,776,073	200,000	6,560	58,478	14,277	--	--	1,371,279	44,887	--	188,550	419,179	19,508							1,884,031	5.1%	3,807,837,747	3.59
2024	0.7%	5,961,172	1,162,176	2,562,923	1,728,092	110,094	334,049	11,858,505	205,000	2,255	60,331	12,424	--	--	1,558,709	15,587	--	188,550									1,434,049	5.0%	3,845,916,124	3.73
2025	0.7%	6,002,900	1,170,311	2,580,863	1,740,188	110,865	336,387	11,941,515	--	--	62,244	10,511	--	--	--	--	--	188,550	765,821	7,658	1,250,000	12,500					2,565,708	1.2%	3,884,375,286	3.73
2026	0.7%	6,044,921	1,178,503	2,598,929	1,752,370	111,641	338,742	12,025,106	--	--	64,217	8,538	--	--	--	--	--	180,497	--	--	--	--	2,015,979	20,000			2,565,708	0.6%	3,923,219,038	3.72
2027	0.7%	6,087,235	1,186,753	2,617,122	1,764,636	112,422	341,113	12,109,281	--	--	66,253	6,502	--	--	--	--	--	172,203	--	--	--	--	2,015,979	20,000			2,565,708	0.6%	3,962,451,229	3.70
2028	0.7%	6,129,846	1,195,060	2,635,441	1,776,989	113,209	343,501	12,194,046	--	--	68,353	4,402	--	--	--	--	--	163,660	--	--	--	--	2,015,979	20,000			2,565,708	0.6%	4,002,075,741	3.69
2029	0.7%	6,172,755	1,203,426	2,653,890	1,789,428	114,002	345,905	12,279,405	--	--	70,520	2,235	--	--	--	--	--	154,860	--	--	--	--	2,015,979	20,000			2,565,708	0.6%	4,042,096,498	3.67
2030	0.7%	6,215,964	1,211,850	2,672,467	1,801,954	114,800	348,327	12,365,360	--	--	--	--	--	--	--	--	--	145,797	--	--	--	--	2,088,734	20,000			2,565,708	0.6%	4,082,517,463	3.66
2031	0.7%	6,259,476	1,220,333	2,691,174	1,814,567	115,603	350,765	12,451,918	--	--	--	--	--	--	--	--	--	136,462	--	--	--	--	2,088,734	20,000			2,565,708	0.6%	4,123,342,638	3.64
2032	0.7%	6,303,292	1,228,875	2,710,012	1,827,269	116,412	353,220	12,539,081	--	--	--	--	--	--	--	--	--	126,846	--	--	--	--	2,088,734	20,000			2,565,708	0.6%	4,164,576,064	3.63
2033	0.7%	6,347,415	1,237,477	2,728,982	1,840,060	117,227	355,693	12,626,855	--	--	--	--	--	--	--	--	--	116,942	--	--	--	--	2,088,734	20,000			2,565,708	0.6%	4,206,221,825	3.61
2034	0.7%	6,391,847	1,246,139	2,748,085	1,852,941	118,048	358,183	12,715,243	--	--	--	--	--	--	--	--	--	106,742	--	--	--	--	2,088,734	20,000			2,565,708	0.6%	4,248,284,043	3.60
2035	0.7%	6,436,590	1,254,862	2,767,322	1,865,911	118,874	360,690	12,804,250	--	--	--	--	--	--	--	--	--	96,235	--	--	--	--	2,088,734	20,000			2,565,708	0.6%	4,290,766,884	3.58
2036	0.7%	6,481,646	1,263,646	2,786,693	1,878,973	119,706	363,215	12,893,879	--	--	--	--	--	--	--	--	--	85,412	--	--	--	--	2,088,734	20,000			2,565,708	0.6%	4,333,674,553	3.57
2037	0.7%	6,527,018	1,272,492	2,806,200	1,892,125	120,544	365,757	12,984,137	--	--	--	--	--	--	--	--	--	74,265	--	--	--	--	2,088,734	20,000			2,565,708	0.6%	4,377,011,298	3.55
2038	0.7%	6,572,707	1,281,399	2,825,843	1,905,370	121,388	368,318	13,075,026	--	--	--	--	--	--	--	--	--	62,784	--	--	--	--	2,088,734	20,000			2,565,708	0.6%	4,420,781,411	3.54
2039	0.7%	6,618,716	1,290,369	2,845,624	1,918,708	122,238	370,896	13,166,551	--	--	--	--	--	--	--	--	--	50,959	--	--	--	--	2,088,734	20,000			2,565,708	0.6%	4,464,989,225	3.52
2040	0.7%	6,665,047	1,299,402	2,865,544	1,932,139	123,093	373,492	13,258,717	--	--	--	--	--	--	--	--	--	38,778	--	--	--	--	2,088,734	20,000			2,565,708	0.6%	4,509,639,118	3.51
2041	0.7%	6,711,702	1,308,497	2,885,602	1,945,664	123,955	376,107	13,351,528	--	--	--	--	--	--	--	--	--	26,232	--	--	--	--	2,088,734	20,000			2,565,708	0.6%	4,554,735,509	3.49
2042	0.7%	6,758,684	1,317,657	2,905,802	1,959,283	124,823	378,739	13,444,988	--	--	--	--	--	--	--	--	--	13,310	--	--	--	--	2,088,734	20,000			2,565,708	0.6%	4,600,282,864	3.48
2043	0.7%	6,805,995	1,326,881	2,926,142	1,972,998	125,697	381,391	13,539,103	--	--	--	--	--	--	--	--	--	--	--	--	--	--	2,545,708	20,000			2,565,708	0.6%	4,646,285,692	3.47
									993,318	15,095	3,393,000	123,704	6,285,000	1,762,918	1,185,000	27,166	1,250,000	12,500	37,763,165	160,000										

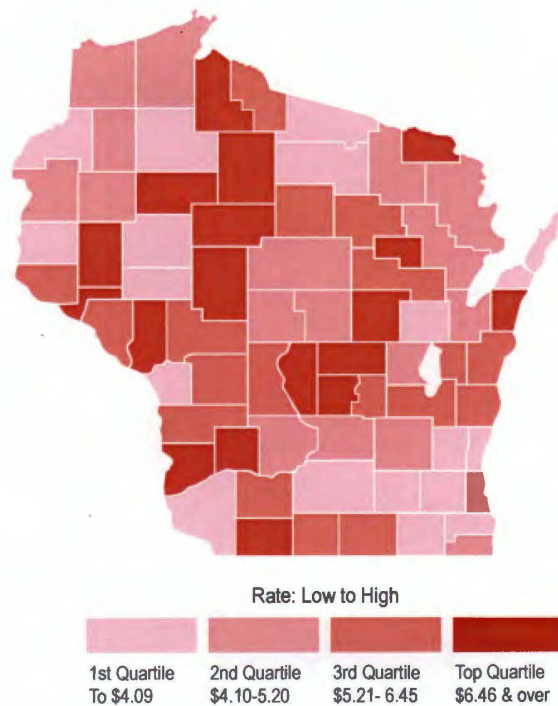


Property Tax Rates

Property tax rates vary widely by county. The tax rate is a ratio of the county levy to the value of all taxable property in the county, excluding the value in tax incremental finance (TIF) districts. In general, counties with higher tax levies have higher rates, while those with more taxable property value have lower rates. The highest rates were mostly in central and north central Wisconsin.

Statewide, the county property tax rate in 2019/20 averaged \$4.09 per \$1,000 of taxable property value.

County Property Tax Rates, 2019/20
Counties by Quartile, Low to High Amount



Source: Wisconsin Department of Revenue

County Property Tax Rate (per \$1,000 of Value)
Levied in 2019, Payable in 2020

County	Tax Rate	County	Tax Rate
Adams	\$6.81	Marathon	4.71
Ashland	6.58	Marinette	4.43
Barron	4.99	Marquette	8.36
Bayfield	4.20	Menominee	8.43
Brown	4.18	Milwaukee	4.79
Buffalo	5.85	Monroe	5.34
Burnett	3.62	Oconto	5.02
Calumet	5.37	Oneida	2.35
Chippewa	3.43	Outagamie	3.86
Clark	8.04	Ozaukee	1.76
Columbia	4.78	Pepin	7.00
Crawford	7.48	Pierce	5.72
Dane	2.90	Polk	4.72
Dodge	5.15	Portage	5.17
Door	4.09	Price	6.58
Douglas	4.81	Racine	3.50
Dunn	7.10	Richland	7.36
Eau Claire	4.07	Rock	6.00
Florence	6.64	Rusk	7.15
Fond du Lac	5.88	St. Croix	3.51
Forest	4.83	Sauk	4.44
Grant	3.95	Sawyer	3.18
Green	5.43	Shawano	5.32
Green Lake	6.45	Sheboygan	5.22
Iowa	6.36	Taylor	8.14
Iron	6.09	Trempealeau	6.71
Jackson	6.32	Vernon	5.57
Jefferson	4.09	Vilas	2.47
Juneau	6.15	Walworth	3.88
Kenosha	4.64	Washburn	4.22
Kewaunee	7.08	Washington	2.40
La Crosse	3.58	Waukesha	1.88
Lafayette	7.24	Waupaca	6.70
Langlade	5.80	Waushara	6.84
Lincoln	5.94	Winnebago	5.07
Manitowoc	5.50	Wood	5.18

Statewide Measures

Average	\$4.09	Median	\$5.20
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WHEREAS, the Director of State Courts of the Wisconsin Court System previously informed the Sawyer County Board of Supervisors (“County Board”) of the need for an additional Circuit Court Judge in Sawyer County (the “County”);

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3. Issuance of the Obligations. The County shall issue its general obligation bonds or promissory notes in a principal amount not to exceed \$_____ for the purpose above specified.

4. **Sale of Obligations.** The County Board hereby authorizes and directs that the Obligations be offered for public sale. At a subsequent meeting, the County Board shall consider such bids for the Bonds as may have been received and shall take further action to approve the details of the Obligations and authorize the sale of the Obligations. The Obligations may be issued on a tax-exempt basis, a taxable basis, or a combination thereof.

5. Official Notices of Sale. The County Clerk, in consultation with the County's financial advisor, PMA Financial Network, LLC ("PMA"), shall be and hereby is authorized and directed to cause notices of the sale of the Obligations to be disseminated in such manner and at such times as the County Clerk may determine and to cause copies of complete Official Notices of Sale and other pertinent data to be forwarded to interested bidders as the County Clerk may determine.

6. Official Statement. The County Clerk (in consultation with PMA) shall cause an Official Statement to be prepared and distributed. The appropriate County officials shall determine when the Official Statement is final for purposes of Securities and Exchange Commission Rule 15c2-12 and shall certify said Official Statement, such certification to constitute full authorization of such Official Statement under this Resolution.

7. Conflicting Resolutions; Severability; Effective Date. All prior resolutions, rules or other actions of the County Board or any parts thereof in conflict with the provisions hereof shall be, and the same are, hereby rescinded insofar as the same may so conflict. In the event that any one or more provisions hereof shall for any reason be held to be illegal or invalid, such illegality or invalidity shall not affect any other provisions hereof. The foregoing shall take effect immediately upon adoption and approval in the manner provided by law.

(Signatures Appear on the Following Page)

72 The subject matter of this Resolution was discussed by the Sawyer County Finance Committee at its
73 meeting on February 11, 2021, and was recommended for approval by the Sawyer County Board of
74 Supervisors at its meeting on February 18, 2021.

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Bruce Paulsen, Chair

Ron Kinsley, Vice Chair

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Tom Duffy, Member

Dawn Petit, Member

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_____, Member

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88 This Resolution was heard by and approved by the Sawyer County Board of Supervisors this 18th of
89 February, 2021.

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93 _____
Tweed Shuman,
94 Sawyer County Board of Supervisors Chair

Dale Schleeter,
Sawyer County Board of Supervisors Vice Chair

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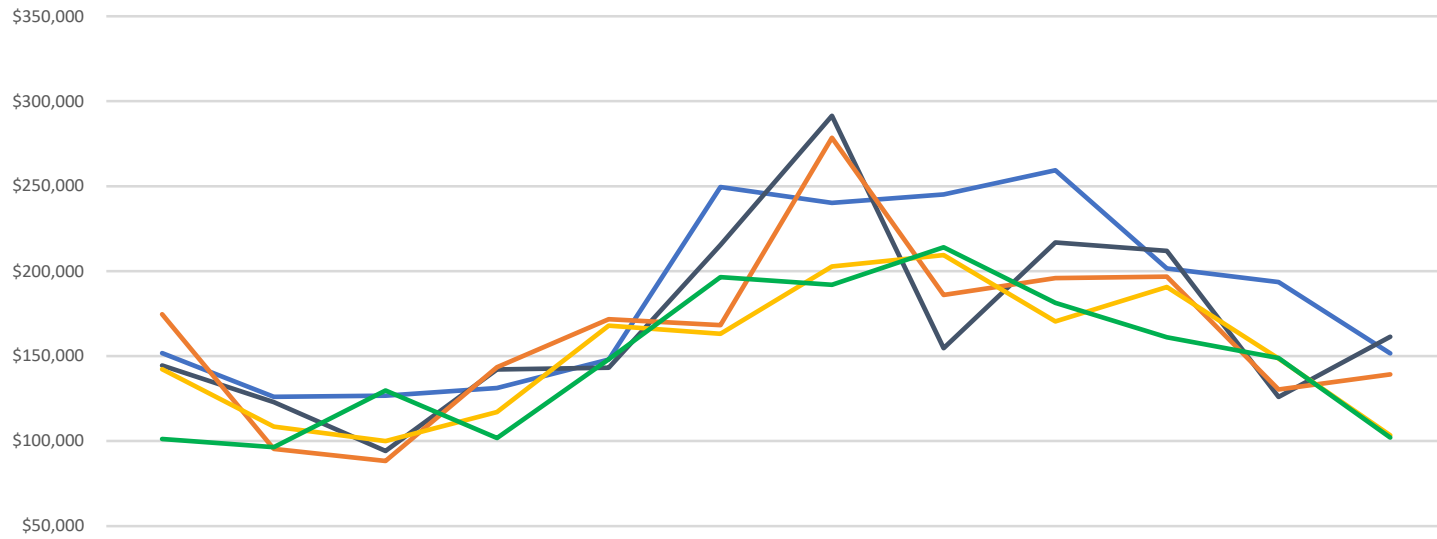
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98 _____
Lynn Fitch,
99 Sawyer County Clerk

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Sawyer County Sales Tax - Monthly



	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
2020	\$151,846	\$126,061	\$126,683	\$131,194	\$147,924	\$249,469	\$240,248	\$245,188	\$259,373	\$201,664	\$193,515	\$151,646
2019	\$144,565	\$122,883	\$94,196	\$142,225	\$143,146	\$215,464	\$291,426	\$154,752	\$216,861	\$212,000	\$125,937	\$161,382
2018	\$174,653	\$95,347	\$88,314	\$143,492	\$171,736	\$168,256	\$278,501	\$185,990	\$195,858	\$196,754	\$130,326	\$139,231
2017	\$142,279	\$108,572	\$100,016	\$117,132	\$167,876	\$163,086	\$202,824	\$209,457	\$170,421	\$190,735	\$148,514	\$103,446
2016	\$101,219	\$96,417	\$129,768	\$101,758	\$148,195	\$196,453	\$192,035	\$214,051	\$181,374	\$161,159	\$148,834	\$102,121

Sawyer County Sales Tax - Cumulative
2020 Budget = \$2,000,000

