Sawyer County

Agenda

Finance Committee Meeting
Thursday, April 15, 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. This meeting will be recorded and will be available on our website at: **https://sawyercountygov.org**

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. 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 Board 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 Board as a whole and not directed to individual Board members.

- The Board 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. CONSIDER APPROVAL OF MINUTES FROM PREVIOUS MEETING

4 - 5 a. 3.11.21 Finance Committee Minutes DRAFT

8. WINTER DEPOT UPDATE

9. AMERICAN RESCUE PLAN ACT OF 2021 - FUNDING UPDATE

6 - 23 a. NACo Legislative Analysis American Rescue Plan Act of 2021_Final

10. UPDATE ON 2020 FINANCIAL RESULTS

24 - 26 a. Summary By Fund Level

11. COURTROOM REMODELING UPDATE

12. REVIEW UPDATED 5-YEAR FINANCIAL PROJECTIONS

27 - 31 a. 5 Year Financial Projection

13. SUPPLEMENTAL INFORMATION

32 - 36 a. Treasurer's Report
1) Frandsen Bank Signature Change (discussion & possible action)
2) Finance Report March 2021
3) Sales Tax Report March 2021

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.

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 March 11th 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
☒ Don Petit – Virtual
☒ Tom Duffy
☒ Stacey Hessel

Others Present:
Tom Hoff
Lynn Fitch
Mike Coleson
Dianne Ince – Virtual
Mike Keefe
Linda Zillmer - Virtual

Call to Order – Chair Bruce Paulsen called the meeting to order at 8:30 am. Mr. Paulsen and Committee members welcomed Ms. Stacey Hessel to the Finance Committee.

Certification of Compliance with the open meeting law was met. Roll Call taken; 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 February 11, 2021, meeting; second by Mr. Kinsley. Motion carried without negative vote.

Governor's State Biennial Budget Summary – A written report was provided. Mr. Hoff reviewed the Governor's budget proposal. An additional .5% sales tax is being proposed if it can be supported by County referendums. The annual listening sessions with State legislators will be coming up next month, and it is here where we can express our requests to be heard at the State level. Six listening sessions will be held beginning March 18th. The Wisconsin Counties Association is sponsoring a ZOOM meeting that will cover the state budget proposal on Monday, March 15, at 8:15am.

The American Rescue Plan Act of 2021 passed at the Senate, and once signed by the President on Friday, will provide more federal assistance over a two -year period. Designated funds will be allocated directly to Counties in this plan. A $3.2 million allocation is estimated to be received by Sawyer County to be used on Covid-related projects and recovery efforts. It will be paid out in two installments with the first expected to be received within 60 days; second half by December 31, 2024. Reporting and documentation will be required on our part.

Timing of Courtroom Addition Borrowing - Written reports were provided. Mr. Keefe advised that interest rates are currently increasing on bond borrowing. He has talked with our PMA municipal advisor and has been advised we should not try to lock in current interest rates. It is possible that future interest rates will decrease even though the rates are currently increasing. He advised to proceed as planned regarding the courtroom construction and remodel project despite the rising costs of materials at this time.

Review Updated 5-year Financial Plan – Mr. Keefe presented a five-year financial projection with the Committee. The next phase in developing the Financial Projection is to meet with department heads to confirm or adjust projections. The rising costs in placements within the Human Services budget continues to be a concern.

Request to Close Bankcorp Account – A motion was made by Mr. Kinsley, second by Mr. Duffy to close the Bankcorp account. Motion carried without negative vote.

Supplemental Information – Sales Tax and February 2021 financial written reports were provided and reviewed.

Meeting Date/Time – The next meeting of the Finance Committee will be Thursday, April 15, at 8:30 am in the Assembly Room.

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

DRAFT

Legislative Analysis for Counties:

American Rescue Plan Act of 2021

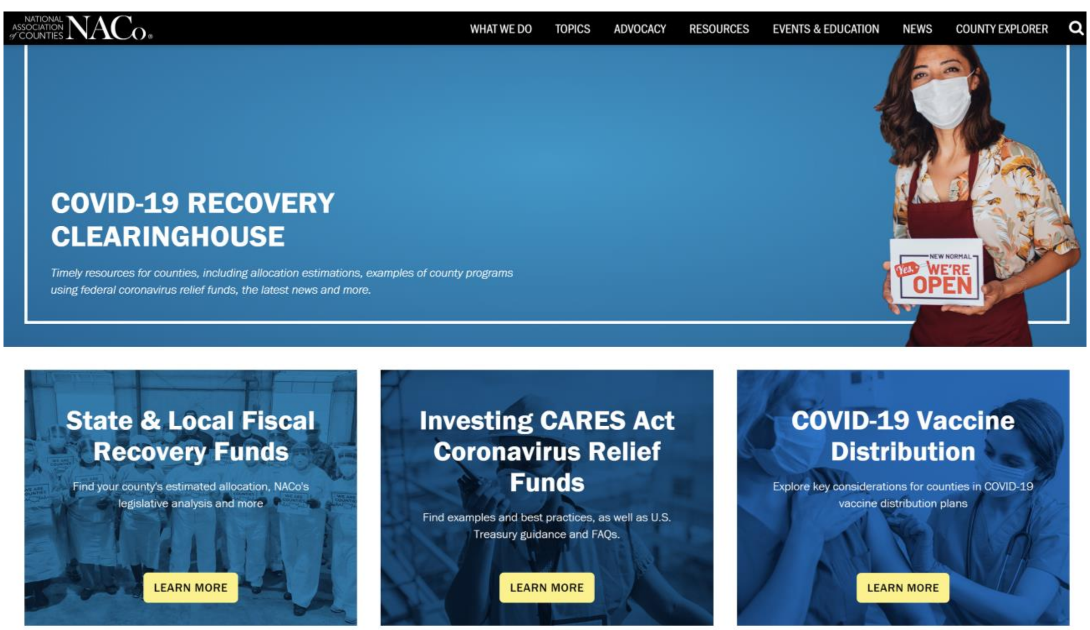
Updated for Final Passage

INTRODUCTION

On March 11, 2021, President Biden signed the *American Rescue Plan Act of 2021* (H.R. 1319) into law. The $1.9 trillion package, based on President Biden's *American Rescue Plan,* is intended *to* combat the COVID-19 pandemic, including the public health and economic impacts.

As part of the **$362 billion in federal fiscal recovery aid for state and local governments, $65.1 billion is provided in direct aid to counties and an additional $1.5 billion for public land counties.** The *American Rescue Plan Act* also allocates hundreds of billions of dollars for public health and vaccines, assistance for vulnerable populations, education and housing stabilization, economic recovery assistance and direct assistance for families and individuals.

This analysis highlights **key provisions for county governments**.



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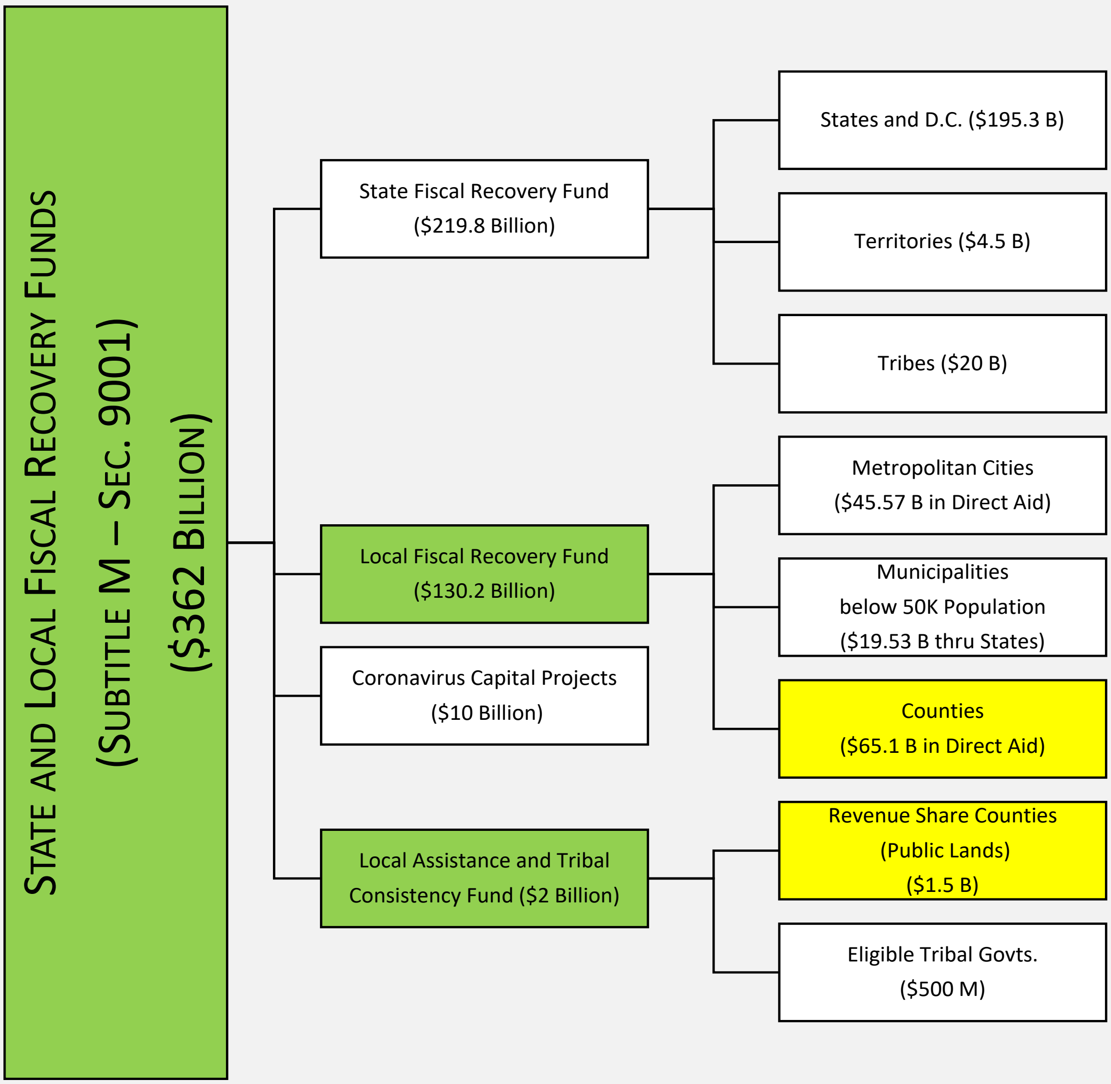
DIRECT ASSISTANCE FOR STATE AND LOCAL GOVERNMENTS



CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUND

Provides approximately $362 billion to help states, territories, counties, cities, and tribal governments cover increased expenditures, replenish lost revenue and mitigate economic harm from the COVID-19 pandemic.

Visit the NACo COVID-19 Recovery Clearinghouse for timely resources, including county allocation estimations, updates on Treasury guidance, examples of county programs using federal coronavirus relief funds and other timely news.

Distribution Formula: A total of $362 billion is allocated as follows:

- **States and District of Columbia: $195.3 billion**
  - $25.5 billion equally divided.
  - $169 billion allocated based on the states' share of unemployed workers over a three-month period from Oct.-Dec. 2020.
  - $1.25 billion in additional aid for the District of Columbia.
- **Local governments: $130.2 billion divided evenly between non-county municipalities and counties**
  - **$65.1 billion in direct federal aid to all counties** based on the county share of the U.S. population (including parishes in Louisiana, boroughs in Alaska and consolidated city-county entities). Counties that are Community Development Block Grant (CDBG) recipients (urban entitlement counties) will receive the larger of the population-based share or the share under a modified CDBG allocation formula. Treasury shall allocate the first tranche of payments within 60 days of enactment.
  - **$65.1 billion to cities and other non-county municipalities.**
    - *With populations of at least 50,000:* $45.57 billion in direct federal aid using a modified CDBG formula.
    - *With populations below 50,000:* $19.53 billion based on each jurisdiction's percentage of the state's population, not exceeding 75 percent of its most recent budget as of January 27, 2020. Aid is distributed through the states.
- **U.S. Territories: $4.5 billion**
- **Tribal governments: $20 billion**

Click here to view your county's estimated funding allocation.

Allowable Uses for Recovery Funds:

- **Respond to or mitigate the public health emergency with respect to the COVID-19 emergency or its negative economic impacts,** including assistance to households, small businesses, and nonprofits, or aid to impacted industries such as tourism, travel, and hospitality. *These examples are intended to clarify congressional intent that these activities are eligible. However, state and local activities are NOT limited only to these activities.*

- **Provide government services to the extent of the reduction in revenue** (i.e. online, property or income tax) due to the public health emergency.

- **Make necessary investments in** water, sewer, or broadband infrastructure.

- State and local governments can transfer the funds to a private nonprofit organization, a public benefit corporation involved in the transportation of passengers or cargo **or a special-purpose unit of State or local government.**

- **Respond to workers performing essential work** during the COVID-19 public health emergency by providing premium pay to eligible workers of the county that are performing such essential work, or by providing grants to eligible employers that have eligible workers who perform essential work.

    - **"Premium pay" means** an additional amount up to $13 per hour that is paid to an eligible worker for work during the COVID-19 pandemic. The law imposes a cap of $25,000 for any single eligible worker.

Guardrails for Recovery Funds:

- **States are not allowed to use the funds to either directly or indirectly offset a reduction in the net tax revenue** that results from a change in law, regulation or administrative interpretation during the covered period that reduces any tax. If a state violates this provision, it will be required to repay the amount of the applicable reduction to net tax revenue.

- **No funds shall be deposited into any pension fund.**

- Any local government, including counties, that **fail to comply with the federal law and related guidelines shall be required to repay** the federal Treasury.

Program Administration:

- **Funds will be distributed** by the U.S. Department of Treasury.
- **The deadline to spend funds is December 31, 2024.**
- The U.S. Treasury is required to **pay the first tranche to counties not later than 60-days after enactment,** and second payment no earlier than 12 months after the first payment.
- The law provides an additional $77 million for the Government Accountability Office and $40 million for the Pandemic Response and Accountability Committee **for oversight and to promote transparency and accountability.**

Reporting Requirements for State and Local Governments:

- **States are required to report how funds are used and how their tax revenue was modified** during the time that funds were spent during the covered period (covered period begins on March 3, 2021 and ends on the last day of the fiscal year a state or local government has expended or returned all funds to the U.S. Treasury).
- **Local governments, including counties, are required to provide "periodic reports"** providing a detailed accounting of the use of funds.
- If a state, county or municipality **does not comply with any provision of this bill, they are required to repay the U.S. Treasury** an equal amount to the funds used in violation.

CORONAVIRUS CAPITAL PROJECTS FUND (SEC. 604)

- **Provides $10 billion for states, territories, and tribal governments to carry out critical capital projects,** specifically related to enabling work, education, and health monitoring, including remote options, in response to the COVID-19 public health emergency. *This funding includes broadband infrastructure.*
- Each **state, the District of Columbia and Puerto Rico will receive a minimum allocation of $100 million**, plus another $100 million is divided among other U.S. territories and another $100 million is designated for tribal governments and Native Hawaiian use.
- **Of the remaining funds, states receive an additional allocation** based on population (50 percent), number of individuals living in rural areas as a percentage of the U.S. rural population (25 percent), and proportion of the state's population of households living in poverty.

LOCAL ASSISTANCE AND TRIBAL CONSISTENCY FUND (SEC. 605)	**Provides an additional $1.5 billion, split evenly over FY 2022 and 2023, for eligible revenue share counties (i.e., public land counties)** as well as $500 million over both fiscal years for Tribal governments: • U.S. Treasury is responsible for determining the funding formula, taking into account the economic conditions of each eligible revenue sharing county, using measurements of poverty rates, household income, land values, and unemployment rates as well as other economic indicators, over the 20-year period ending with Sept. 30, 2021. • **Eligible counties may use these funds for any governmental purpose** *other than a lobbying activity.* • **Counties shall be required to provide periodic reports** with a detailed accounting of the use of funds. • **Failure to submit required reports or misuse of funds will result in the recoup of funds** by the federal government.

According to a statement for the record by U.S. Senate Finance Chairman Ron Wyden (D-Ore.), *"[The Senator] fully expect[s] Treasury to consult with others in government who have history in this arena on the creation of this new formula such as the Secretaries of Agriculture and Interior, **as well as the National Association of Counties, state county associations, including the Association of O&C Counties Oregon,** and many other groups with a deep understanding of these impacts across the United States."*

INVESTMENTS IN VACCINE DISTRIBUTION AND HEALTH

VACCINE DISTRIBUTION

Vaccine Distribution Funding: Provides $20 billion to establish a National COVID-19 Vaccination Program, of which $7.5 billion will be allocated to CDC to support state, local, tribal and public health departments and community health centers in the distribution of vaccines through information technology and data enhancements, facility enhancements and public communications.

Another $7.5 billion of the $20 billion appropriated is provided to the **Federal Emergency Management Agency (FEMA) to establish vaccination sites**.

Counties play an integral role in the distribution of COVID-19 vaccines as key administrators of health and human services at the local level, supporting over 900 hospitals, 824 long-term care facilities, and 1,943 local health departments.

Vaccine Confidence Education: Provides $1 billion for the CDC to strengthen vaccine confidence by furthering the distribution of information and education and improving vaccination rates.

County officials and local public health agencies are trusted voices, often responsible for messaging vaccine confidence to the public.

SUPPORT FOR MEDICAID

FMAP Enhancements: Enhances state Federal Medical Assistance Percentages (FMAP), the federal contribution to Medicaid, including:

- A 100 percent FMAP for states that opt to provide coverage to the uninsured for COVID-19 vaccines and treatment without cost sharing.
- An enhanced FMAP for states that wish to expand Medicaid programs to cover mobile crisis intervention services for individuals experiencing mental health or substance use disorders.
- Increasing the state's base FMAP by five percentage points for two years if they expand Medicaid; currently there are 12 states that have yet to expand Medicaid and will be eligible for this increase.
- A temporary FMAP increase of 7.35 percentage points for states to improve Medicaid home and community-based services for one year.

Disproportionate Share Hospital (DSH) Payments: Amends the Families First Coronavirus Response Act (P.L.116-127) so states do not have to make higher DSH payments due to the 6.2 percent FMAP increase in the legislation.

Counties in 26 states contribute up to 60% of the non-federal share of Medicaid, totaling approximately $7 billion per year.

FUNDING FOR TESTING, PUBLIC HEALTH SUPPORT & RESOURCES

Testing and Contact Tracing: Provides $47.8 billion to the Department of Health and Human Services (HHS) to support state and local health departments in distributing and administering COVID-19 tests, acquiring and distributing PPE and other supplies, expanding contact tracing capabilities, and sustaining the nation's public health workforce.

Counties support over 1,900 of America's 2,800 local health departments, providing essential public health prevention services like public education, vaccine coordination and logistics, contact tracing, and COVID-19 testing.

Public Health Workforce Expansion: Provides key enhancements for healthcare and public health workforce supports, including:

- **$7.6 billion for HHS to establish, expand, and sustain a public health workforce** and make awards to state, local, and territorial public health departments.
- **$7.6 billion for Community Health Centers** for ongoing COVID-19 response efforts.
- **$800 million to the National Health Service Corps** to enhance and diversify the nation's clinician's workforce.

Federal investments are responsible for nearly 25 percent of local health departments' revenue. ***Over the past decade, the number of local health department jobs has decreased by 25,000,*** *a statistic that is further exacerbated by the COVID-19 pandemic—effectively shrinking the public health workforce when it is needed most.*

FUNDING FOR BEHAVIORAL AND MENTAL HEALTH

Substance Abuse Prevention and Treatment (SAPT) and Community Mental Health Block Grants: Provides $1.5 billion for the Substance Abuse and Mental Health Services Agency's (SAMHSA) Substance Abuse Prevention and Treatment (SAPT) and another $1.5 billion for Community Mental Health block grant programs.

Certified Community Behavioral Health Clinics: Provides $420 million for Certified Community Behavioral Clinics (CCBHCs) which helps counties and other local entities provide a comprehensive range of mental health and substance use disorder services to vulnerable individuals.

County-based behavioral health systems exist in 23 states that represent 75% of the population, and counties deliver community-based mental health and substance use disorder services through 750 behavioral health authorities.

Overdose Prevention: Provides $30 million for SAMHSA to create grants to state, local, tribal and territorial governments to support community-based overdose prevention programs and other harm reduction services in light of increased pandemic related drug-misuse.

County leaders across the public health, justice and public safety, and behavioral health sectors are on the front lines of the opioid epidemic and continue to formulate effective responses for this ongoing pandemic.

SUPPORT FOR LONG TERM CARE FACILITIES

Nursing Home Strike Teams: Provides $500 million for HHS to allocate money to states and territories to establish strike teams that will respond to COVID-19 outbreaks in skilled nursing facilities.

Counties own, operate, and support 758 skilled nursing facilities and nursing homes, facilities that have been disproportionately impacted by the COVID-19 pandemic.

EMERGENCY RELIEF FOR INDIVIDUALS AND FAMILIES

DIRECT FINANCIAL ASSISTANCE FOR INDIVIDUALS AND FAMILIES

Temporary Assistance for Needy Families (TANF) Pandemic Emergency Fund: Provides $1 billion for states to provide short-term targeted aid (cash assistance or otherwise) to families in crisis. States will receive funds based on their population's share of children and portion of prior TANF expenditures dedicated to cash assistance.

Nine states representing half of the program's national caseload delegate the administration of TANF (which funds a wide range of anti-poverty programs and family services) to counties.

Earned Income Tax Credit (EITC) and Child Tax Credit (CTC) Expansion:

- In 2021, expands the CTC to **$3,000 per child aged 6-17 ($3,600 for children under age 6)** and makes the credit fully refundable in 2021. Instructs the U.S. Treasury Department to issue the credit in the form of periodic payments or as frequently as is feasible beginning in July, 2021.
- In 2021, increases the EITC for childless workers by **up to $1,000 and expands the minimum and maximum age** for claiming the credit.

The proposed CTC expansion is expected to cut child poverty by half in 2021, a key county priority.

Individual Assistance Payments: Provides another round of Economic Impact Payments worth $1,400 per individual (including child and non-child dependents up to age 17), up to $75,000 income threshold level for individuals and $150,000 for households, with an accelerated phase-out for higher-income earners capped at $80,000 for individuals and $160,000 for household income.

HOUSING AND UTILITY ASSISANCE

Emergency Rental Assistance Program: Provides $21.6 billion in another round of emergency rental assistance to be distributed by the U.S. Treasury Department to allocate to states, territories, counties and cities.

County governments with populations greater than 200,000 are eligible to receive another round of direct funding from Treasury to keep families in stable housing and prevent an eviction crisis during the health emergency. Counties below 200,000 may receive funds through their state government.

Homeless Assistance: Provides $5 billion to HUD for homeless prevention and supportive services through the HOME Investment Partnerships program formula.

The majority of HOME funds (60 percent) are distributed to 647 local jurisdictions, including urban counties with populations over 200,000 not including their largest metropolitan city, to provide affordable housing to low-income families.

Housing Choice Vouchers: Provides $5 billion to HUD for emergency Housing Choice Vouchers.

Counties support increasing the supply of housing choice vouchers to assist with providing affordable housing for families.

Rural Housing: Provides $100 million for rural housing through the U.S. Department of Agriculture for rental assistance.

Counties support assistance to families in rural areas struggling with rental payments due to the pandemic.

Homeowner Assistance Fund: Provides $10 billion for the Homeowner Assistance Fund and allocates funds to states, territories, and tribes to provide homeowners struggling to make mortgage payments due to the pandemic with direct assistance for mortgage payments, property taxes, property insurance, utilities, and other housing related costs.

Counties support assistance to families to maintain stable housing conditions during the public health crisis and beyond.

Low Income Home Energy Assistance Program (LIHEAP): Provides $4.5 billion in emergency LIHEAP funds to remain available until September 30, 2022.

Counties fully or partially administer the LIHEAP program in 13 states.

FOOD AND NUTRITION ASSISTANCE

Supplemental Nutrition Assistance Program (SNAP):

- Extends the recently enacted 15% SNAP benefit increase **through September 30, 2021** (previously set to expire June 30).
- Provides an **extra $1.1 billion in funds for state SNAP administration** to be allocated over the next three fiscal years, an amount commensurate with a 100 percent federal administrative match.
- **Extends the Pandemic-EBT program** (which provides SNAP benefits to low-income children who have lost access to meals at school and child care due to the pandemic) through the summer months in both FY 2021 and the summer of FY 2022. *Note: administrative costs for P-EBT are 100 percent reimbursable by the federal government.*

Ten states representing 32 percent of total participants delegate the administration of SNAP (which funds monthly grocery benefits for low-income families) to counties. In these states, counties often contribute local dollars to the program's 50 percent non-federal administrative match.

Special Supplemental Nutrition Program for Women, Infants and Children (WIC): Provides $880 million in emergency funds, $490 million of which will enhance benefits for four months and $390 million of which will support outreach innovation and program modernization funding.

WIC (which provides food assistance, nutrition education and service referrals to nutritionally-at-risk, low-income pregnant/post-partum women, infants and children) operates through 1,900 local agencies in 10,000 clinic sites, many of which are county health departments.

SUPPORTS FOR WORKERS AND EMPLOYERS

Federal Unemployment Benefits: Extends enhanced federal unemployment of $300 weekly through September 6, 2021. Those making less than $150,000 a year and receiving unemployment benefits are eligible for a $10,200 tax break. Also extends the Pandemic Unemployment Assistance program through September 6, 2021 and allows emergency unemployment relief for governmental entities and nonprofit organizations.

Emergency Paid Leave and Paid Leave Tax Credit: Extends the Families First Coronavirus Response Act (FFCRA) emergency paid leave program through September 30, 2021 and provides up to 12 weeks of paid sick and family medical leave related to the COVID-19 pandemic.

Notably, public sector employers, including counties, are now eligible to receive the FFCRA tax credit for wages or compensation paid to an employee who is unable to work due to the pandemic. Under previous law, counties were not eligible to receive this credit, impacting already strained county budgets.

Additionally, as previously authorized under the FFCRA, a local government employer that provides paid leave wages under the Emergency Paid Sick Leave Act or Expanded Family Medical Leave Act will not be required to pay the employer's share of social security tax on the paid leave wages.

Counties employ 3.6 million individuals, and without this tax credit, the high costs of funding the enhanced paid leave benefits could harm counties' ability to provide critical services that are necessary for a successful pandemic response.

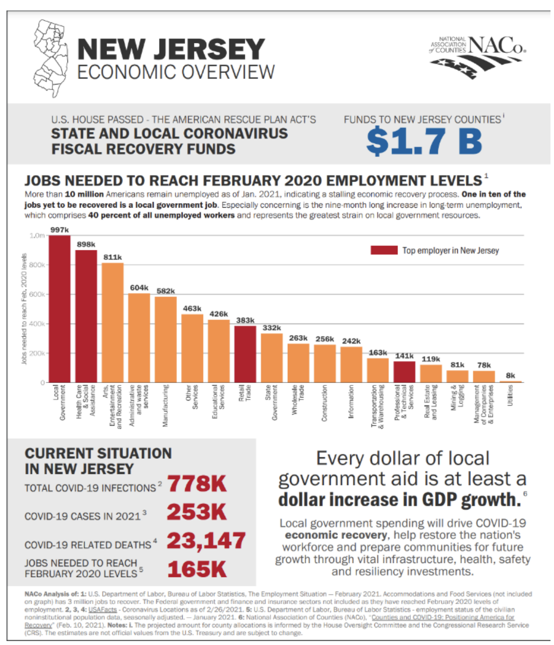
AGING SERVICES

Older Americans Act (OAA) Programs: Provides $1.4 billion in emergency OAA funding, including $750 million for senior nutrition programs, $460 million for home-and-community-based support services, $45 million for disease prevention, $10 million for the long-term care ombudsman program and $145 million in assistance for grandparents caring for grandchildren.

OAA funding is allocated directly to Area Agencies on Aging, more than half of which are fully or partially operated by county governments.

Elder Justice Act Programs: Provides at least $188 million for the Elder Justice Act in both FY 2021 and FY 2022.

The Elder Justice Act program is the only dedicated federal funding source available to states and counties to prevent elder fraud and abuse.



ECONOMIC ASSISTANCE FOR BUSINESSES AND COMMUNITIES

EDUCATION AND CHILD CARE STABILIZATION

Education Stabilization Fund: Provides $123 billion in emergency funds to support K-12 schools in safely reopening, of which 20 percent must address learning loss. Other set-asides include:

- $1.25 billion for **summer enrichment**.
- $1.25 billion for **afterschool programs**.
- $3 billion for **education technology**.
- $800 million for wraparound services to **homeless students**.

In addition to the ESERF, provides:

- $3 billion for the **Individuals with Disabilities in Education Act (IDEA)**.
- $2.75 billion for **private K-12 schools**.
- $40 billion for **higher education, including community colleges**.

Along with sharing a tax base with local school boards and providing complementary services to local students, ***counties play a role in supporting and funding K-12 schools in five states: Alaska, Md., N.C., Va. and Tenn. Certain counties also contribute funding to community colleges.***

Distance Learning: Provides nearly $7.2 billion for the Emergency Connectivity Fund within the Federal Communications Commission's (FCC) E-Rate program, helping schools and libraries obtain affordable broadband to support virtual learning.

During the pandemic, counties have contributed local dollars and federal relief funds to help students without at-home internet attend virtual school.

Head Start: Provides $1 billion in emergency funding to be distributed across existing Head Start agencies according to their share of total enrolled children.

Head Start (which funds early childhood education for low-income children) delivers services through 1,600 local agencies, ***many of which are sponsored by county governments.***

Child Care and Development Fund (CCDF): Provides $39 billion in emergency funds for the discretionary portion, the Child Care Development Block Grant program (CCDBG), $15 billion of which will be distributed according to the regular formula and available through FY 2024. The remaining $24 billion will go to states to make subgrants directly to child care providers. The mandatory Child Care Entitlement to States (CCES) will also receive a permanent annual increase of $600 million, with the state match waived in FY 2021 and FY 2022.

Eight states delegate the administration of CCDF (which supports child care subsidies for low-income families) to counties.

Child and Dependent Care Tax Credit (CDCTC): In 2021, expands the CDCTC, making it refundable (therefore available to lower-income employees) and increasing the maximum rate by 50 percent.

County employees may be able to claim this credit, making it easier for them to afford the necessary child/dependent care to continue working.

SUPPORTS FOR SMALL BUSINESSES AND ECONOMIC DEVELOPMENT

Paycheck Protection Program (PPP) and Economic Injury Disaster Loan (EIDL): Provides an additional $7.25 billion for the PPP and $15 billion for the EIDL Advance program.

The PPP and EIDL program help stabilize county economies by keeping small businesses afloat. ***Many counties also provided small business loans and other support with CRF dollars authorized under the CARES Act.***

Economic Development Administration: Provides $3 billion for economic adjustment assistance. Of this amount, 25 percent of funding is reserved for assistance to communities that have suffered economic injury as a result of **job losses in the travel, tourism or outdoor recreation sectors**.

Of this amount, 25 percent of funding is reserved for assistance to communities that have suffered economic injury as a result of ***job losses in the travel, tourism or outdoor recreation sectors****.*

EDA is a critical resource, particularly for rural counties, in providing essential competitive grants for job creation, economic recovery and planning.

TRANSPORTATION, ENVIRONMENT & EMERGENCY RESPONSE

FUNDING FOR TRANSPORTATION

Public Transit: Provides $30.46 billion available through FY 2024 at a 100 percent federal share for eligible recipients of urban, rural, senior citizens and individuals with disabilities, and intercity bus transit formula grants for operating expenses incurred beginning on January 20, 2020, including payroll, operating and maintenance costs due to lost revenue, and the payment of leave for personnel laid off due to service reductions.

Counties directly support 78 percent of the nation's public transit systems.

Airports: Provides $8 billion available through FY 2024 through Airport Improvement Program (AIP) formulas at a 100 percent federal share, including:

- **Funding for operations, personnel and sanitation to combat the spread of COVID-19:** $6.5 billion for primary and certain cargo airports and $100 million for general aviation and commercial service airports.
- $800 million for **primary airport** sponsors to meet rent and other obligations to airport concessionaires.
- $608 million to cover the **full federal share of these projects**, including retroactively for FY 2020.

Counties own or support 34 percent of America's public airports.

Amtrak: Provides $1.7 billion available through FY 2024, including $970.39 million for the Northeast Corridor and $729.61 for the National Network.

FEDERAL EMERGENCY MANAGEMENT AGENCY (FEMA) RESOURCES

Disaster Relief Fund: Provides $50 billion for FEMA's Disaster Relief Fund to meet the immediate needs of state, local, tribal and territorial governments. (NOTE that the Biden administration issued an Executive Order on February 2, 2021 that waives the non-federal match of 25 percent from January 20, 2020 through September 31, 2021 for COVID-related eligible reimbursements.)

FEMA's Disaster Relief Fund provides funding for key FEMA programs important to counties, including the Public Assistance (PA) Program.

Funeral Assistance: Extends the **100 percent federal cost share increase for funeral assistance** provided by FEMA, which had previously only been for costs incurred before December 30, 2020.

Funds will reimburse county residents for funeral costs associated with the COVID-19 pandemic.

Additional Funding for FEMA Programs: Provides funding for a wide variety of FEMA programs that support local agencies in FY 2021 to remain available through FY 2025, including:

- Emergency **Food and Shelter** Program ($400 million)
- Assistance to **Firefighters Grants** ($100 million)
- **Emergency Management** Performance Grants ($100 million)
- Staffing for Adequate Fire and Emergency Response **(SAFER) Grants** ($200 million)

Counties rely on these critical federal grant programs to provide much-needed funding and other resources to local firefighters, first responders and other frontline workers.

ENVIRONMENTAL PROTECTION AGENCY (EPA) GRANTS

Funding for Pollution and Disparate Impacts of the COVID-19 Pandemic: Provides $100 million to the EPA to address health outcome disparities from pollution and the COVID-19 pandemic.

- Of this amount, $50 million will support activities that identify and address **disproportionate environmental or public health harms and risks in minority populations or low-income population**.

Counties support an increase in federal technical and financial assistance to states and local governments for the development and administration of pollution control programs.

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SAWYER COUNTY

Preliminary 2020 Financial Results

Fund			Budget	Actual	Variance	Percent	Prior Year
Fund	100 - General Fund	REVENUE	14,757,368	15,678,963	(544,839)	104	14,291,722
Fund	100 - General Fund	EXPENSE	14,757,368	14,205,412	607,456	96	14,317,651
		EXCESS/(DEFICIT)		1,473,551			(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	7,544,138	163,370	98	7,588,345
Fund	225 - Human Services	EXPENSE	7,527,317	8,317,697	(578,941)	108	7,374,062
		EXCESS/(DEFICIT)		(773,559)			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	120,759	(2,564)	102	65,637
		EXCESS/(DEFICIT)		(49,325)			2,665

Fund			Budget	Actual	Variance	Percent	Prior Year
Fund	237 - County Parks	REVENUE	-	25,507	(25,507)	+++	-
Fund	237 - County Parks	EXPENSE	-	25,507	(25,507)	+++	-
		EXCESS/(DEFICIT)		-			-
Fund	240 - Resource Development Fund	REVENUE	133,810	36,426	121,618	9	305,554
Fund	240 - Resource Development Fund	EXPENSE	133,810	194,737	(67,949)	151	759,818
		EXCESS/(DEFICIT)		(158,311)			(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	190,394	129,411	43	214,117
Fund	246 - Land & Water Conservation	EXPENSE	226,845	175,676	55,098	76	209,128
		EXCESS/(DEFICIT)		14,718			4,989
Fund	247 - Wildlife Damage	REVENUE	50,000	57,066	46,215	8	72,477
Fund	247 - Wildlife Damage	EXPENSE	50,000	57,066	5,940	88	72,477
		EXCESS/(DEFICIT)		-			-
Fund	249 - ATV-Snowmobile Grant Projects	REVENUE	434,886	552,725	144,283	67	287,035
Fund	249 - ATV-Snowmobile Grant Projects	EXPENSE	434,886	552,697	(25,084)	106	287,035
		EXCESS/(DEFICIT)		28			-
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	236,830	71,728	76	274,684
		EXCESS/(DEFICIT)		34,902			(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	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	174,959	164,265	39	305,617
Fund	430 - Capital Projects GG	EXPENSE	270,116	275,569	68,765	75	116,801
		EXCESS/(DEFICIT)		(100,610)			188,816
Fund	432 - Capital Projects Fleet	REVENUE	134,314	30,254	134,314	-	34,314
Fund	432 - Capital Projects Fleet	EXPENSE	134,314	30,254	104,060	23	30,254
		EXCESS/(DEFICIT)		0			4,060
Fund	435 - Capital Projects PS	REVENUE	718,131	615,952	126,305	82	1,322,832
Fund	435 - Capital Projects PS	EXPENSE	718,131	624,176	182,055	75	1,473,464
		EXCESS/(DEFICIT)		(8,224)			(150,632)
Fund	440 - Capital Projects PW	REVENUE	41,000	40,144	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)		5,089			9,600
Fund	455 - Capital Projects C & D	REVENUE		21,079			
Fund	455 - Capital Projects C & D	EXPENSE		21,079			
		EXCESS/(DEFICIT)		-			-
Fund	460 - Capital Projects 2021 Borrowing	REVENUE		993,318			
Fund	460 - Capital Projects 2021 Borrowing	EXPENSE		5,000			
		EXCESS/(DEFICIT)		988,318			-
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	4,481,374	549,622	89	5,362,151
		EXCESS/(DEFICIT)		207,358			(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

SAWYER COUNTY
All Funds Projection
For the Years 2021 Through 2026

Overview - All Funds	**2021 Budget**	**2022 Projection**	**2023 Projection**	**2024 Projection**	**2025 Projection**	**2026 Projection**
Expenditures	35,312,831	41,455,012	36,003,060	37,170,566	37,416,383	37,783,591
Revenues	22,931,503	26,578,121	20,166,110	20,724,145	20,593,110	20,768,995
Other Financing Sources	751,723	602,223	603,223	603,223	604,223	604,223
Other Financing Uses	765,763	638,094	638,094	638,094	638,094	638,094
General Property Tax	12,395,368	14,912,763	15,871,821	16,481,292	16,857,143	17,048,467

General Property Tax - By Levy Category						
Daily Operations Levy (Limits)	9,906,530	11,785,053	12,152,996	12,135,646	12,323,060	12,482,189
Debt Service Levy	782,445	1,320,924	1,889,820	2,491,618	2,651,266	2,651,266
Special Purpose Levy	1,706,393	1,806,786	1,829,005	1,854,028	1,882,817	1,915,012
Total General Property Tax	12,395,368	14,912,763	15,871,821	16,481,292	16,857,143	17,048,467
Amount Increase		2,517,395	959,058	609,471	375,851	191,324
Percent Increase		20.3%	6.4%	3.8%	2.3%	1.1%

Levy Limitations						
General Property Tax - Projected	9,906,530	11,785,053	12,152,996	12,135,646	12,323,060	12,482,189
General Property Tax - Per Limit (.75%)		9,980,829	10,055,685	10,131,103	10,207,086	10,283,639
Projected Greater Than Limit		1,804,224	2,097,311	2,004,543	2,115,974	2,198,550

SAWYER COUNTY
Combined Budget Projections
For The Years 2021 Through 2026

ALL FUNDS		**2021 Budget**	**2022 Projection**	**2023 Projection**	**2024 Projection**	**2025 Projection**	**2026 Projection**
EXPENDITURES							
Daily Operations	P. 3	28,849,359	29,771,515	30,244,969	30,504,380	30,834,133	31,161,371
Debt Service	P. 4	782,445	1,320,924	1,889,820	2,491,618	2,651,266	2,651,266
Capital Improvement	P. 4	2,468,348	7,047,507	516,157	782,457	494,957	487,457
Special Purpose	P. 5	3,212,679	3,315,067	3,352,113	3,392,111	3,436,026	3,483,497
Total Expenditures		35,312,831	41,455,012	36,003,060	37,170,566	37,416,383	37,783,591
REVENUES:							
Taxes Excluding Property Tax		2,355,581	2,423,581	2,479,831	2,535,862	2,592,207	2,647,397
Intergovernmental		7,716,343	8,127,822	7,846,980	8,088,985	7,907,037	7,907,862
Licenses and Permits		290,000	290,000	294,500	297,000	301,000	302,000
Fines, Forfeits and Penalties		35,000	23,000	24,000	24,000	24,000	24,000
Public Charges for Services		7,716,932	7,690,829	7,802,097	7,931,982	8,068,736	8,194,789
Intergov'tal Charges For Services		214,269	206,300	206,300	206,300	206,300	206,300
Miscellaneous		533,576	528,729	530,042	526,356	527,671	527,986
Fund Balance		1,090,983	24,980	24,980	13,780	3,780	3,780
Proceeds From Long Term Debt		2,978,819	7,262,880	957,380	1,099,880	962,380	954,880
Total Revenues		22,931,503	26,578,121	20,166,110	20,724,145	20,593,110	20,768,995
Other Financing Sources		751,723	602,223	603,223	603,223	604,223	604,223
Other Financing Uses		765,763	638,094	638,094	638,094	638,094	638,094
General Property Tax		12,395,368	14,912,763	15,871,821	16,481,292	16,857,143	17,048,467

SAWYER COUNTY
Daily Operating Budget Projections
For The Years 2021 Through 2026

ALL FUNDS	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection	2026 Projection
EXPENDITURES						
Current						
General Government	4,605,553	4,642,496	4,707,897	4,781,023	4,840,256	4,906,124
Public Safety	6,158,779	6,303,253	6,398,187	6,491,888	6,591,708	6,693,596
Public Works	7,117,935	7,581,465	7,645,944	7,735,155	7,779,158	7,808,181
Health and Human Services	9,245,341	9,385,461	9,489,479	9,596,595	9,704,822	9,815,204
Culture, Recreation and Education	442,358	587,801	588,771	589,751	590,741	591,742
Conservation and Development	1,279,393	1,271,040	1,414,692	1,309,967	1,327,448	1,346,524
Total Expenditures	28,849,359	29,771,515	30,244,969	30,504,380	30,834,133	31,161,371
REVENUES:						
Taxes Excluding Property Tax	2,355,581	2,423,581	2,479,831	2,535,862	2,592,207	2,647,397
Intergovernmental	7,666,893	7,863,622	7,808,630	7,900,635	7,868,687	7,869,512
Licenses and Permits	290,000	290,000	294,500	297,000	301,000	302,000
Fines, Forfeits and Penalties	35,000	23,000	24,000	24,000	24,000	24,000
Public Charges for Services	6,248,882	6,208,098	6,304,539	6,419,449	6,541,077	6,651,854
Intergov'tal Charges For Services	214,269	206,300	206,300	206,300	206,300	206,300
Miscellaneous	522,576	499,729	501,042	502,356	503,671	503,986
Fund Balance	991,445	3,780	3,780	13,780	3,780	3,780
Total Revenues	18,324,646	17,518,110	17,622,622	17,899,382	18,040,721	18,208,830
Other Financing Sources	751,723	602,223	603,223	603,223	604,223	604,223
Other Financing Uses	133,540	133,871	133,871	133,871	133,871	133,871
General Property Tax	9,906,530	11,785,053	12,152,996	12,135,646	12,323,060	12,482,189
Amount Increase	119,560	1,878,523	367,943	-17,350	187,414	159,130
Percent Increase	1%	19%	3%	0%	2%	1%

SAWYER COUNTY
Debt and Capital Budgets
For The Years 2021 Through 2026

	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection	2026 Projection
DEBT SERVICE						
Expenditures						
Principal	744,939	1,237,847	1,575,262	2,215,275	2,400,152	2,412,266
Interest and Fiscal Charges	37,506	83,077	314,558	276,343	251,114	239,000
Total Debt Service	782,445	1,320,924	1,889,820	2,491,618	2,651,266	2,651,266
LESS DEBT SERVICE REVENUE	-	-	-	-	-	-
General Property Tax-Debt Service	782,445	1,320,924	1,889,820	2,491,618	2,651,266	2,651,266
Amount Increase	505,005	538,479	568,896	601,798	159,648	-
CAPITAL IMPROVEMENTS						
Expenditures						
Veterans Transportation Grant	8,000	35,000	35,000	8,800	8,800	8,800
General Government	2,063,402	6,063,403	63,403	63,403	63,403	63,403
Fleet	65,254	65,254	65,254	65,254	65,254	65,254
Public Safety	252,192	340,000	290,000	345,000	295,000	350,000
Public Works	62,500	-	62,500	-	62,500	-
Conservation & Development	17,000	543,850	-	300,000	-	-
Total Capital Improvements	2,468,348	7,047,507	516,157	782,457	494,957	487,457
LESS CAPITAL IMPROVEMENT REVENUE						
Intergovernmental	44,400	238,650	12,800	162,800	12,800	12,800
Miscellaneous	10,000	29,000	29,000	24,000	24,000	24,000
Fund Balance	67,352	21,200	21,200	-	-	-
Proceeds From Long Term Debt	2,978,819	7,262,880	957,380	1,099,880	962,380	954,880
Total Capital Improvements	3,100,571	7,551,730	1,020,380	1,286,680	999,180	991,680
Other Financing Sources						
Other Financing Uses	632,223	504,223	504,223	504,223	504,223	504,223
General Property Tax-Capital Improvements	-	-	-	-	-	-

SAWYER COUNTY
Special Purpose Budget Projections
For the Years 2021 Through 2026

	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection	2026 Projection
EXPENDITURES						
Ambulance Operations	2,612,208	2,661,136	2,698,182	2,738,180	2,777,095	2,819,566
Ambulance Capital	140,000	210,000	210,000	210,000	215,000	220,000
Library Payments	343,931	343,931	343,931	343,931	343,931	343,931
Local Bridge Aids	116,540	100,000	100,000	100,000	100,000	100,000
Total Expenditures	3,212,679	3,315,067	3,352,113	3,392,111	3,436,026	3,483,497
LESS SPECIAL PURPOSE REVENUE						
Intergovernmental	5,050	25,550	25,550	25,550	25,550	25,550
Public Charges For Services	1,468,050	1,482,731	1,497,558	1,512,533	1,527,659	1,542,935
Miscellaneous	1,000	-	-	-	-	-
Fund Balance	32,186	-	-	-	-	-
Total Special Purpose Revenue	1,506,286	1,508,281	1,523,108	1,538,083	1,553,209	1,568,485
Special Purpose Levy	1,706,393	1,806,786	1,829,005	1,854,028	1,882,817	1,915,012
Amount Increase	30,856	100,393	22,220	25,023	28,789	32,194
Percent Increase	1.8%	5.9%	1.2%	1.4%	1.6%	1.7%

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

April 15, 2021

Sawyer County Finance Committee:

Request approval for Authorized Signature change for the Sawyer County Clerk of Court account with Frandsen Bank & Trust:

Remove: Jill Tonn (Transferred to DA Office)

Approve: Leslie Strapon (New authorized signer)

Motion to Approve for Committee Minutes.

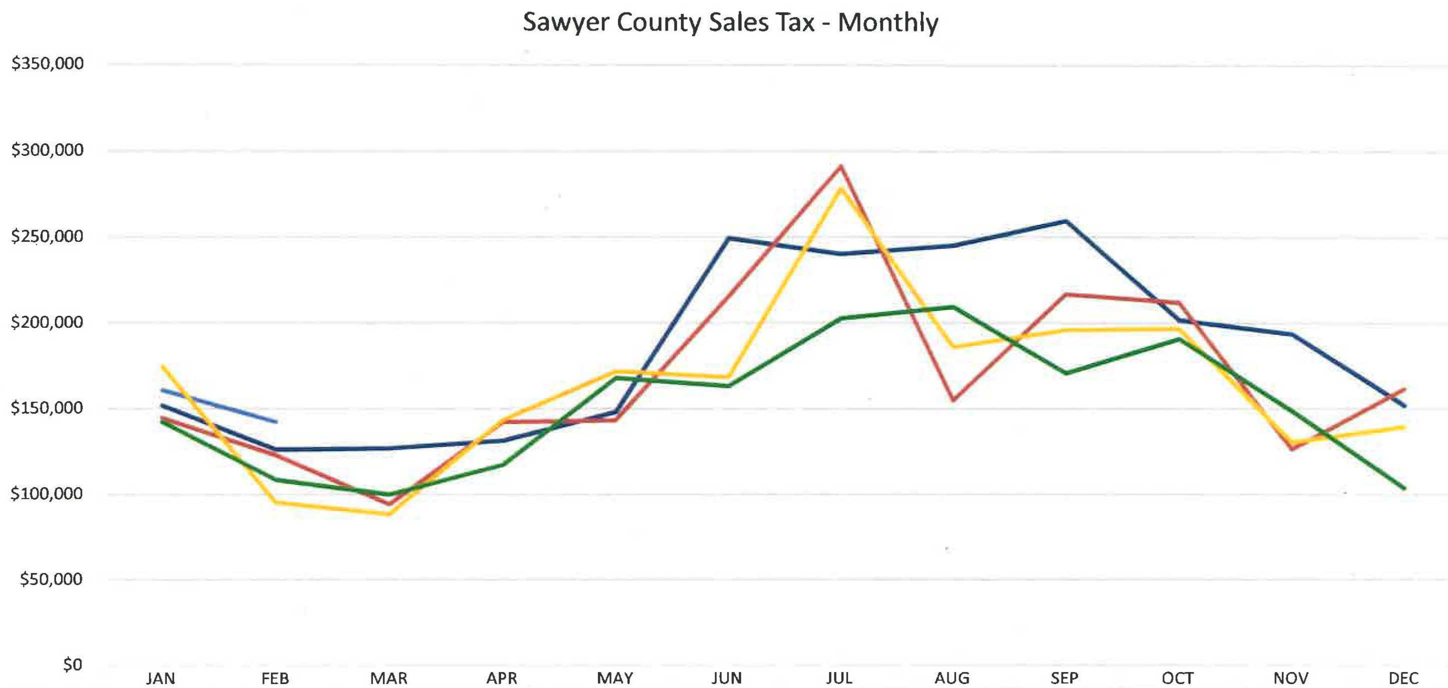
Dianne M. Ince

Dianne M. Ince
Sawyer County Treasurer

FINANCIAL REPORT
March 2021

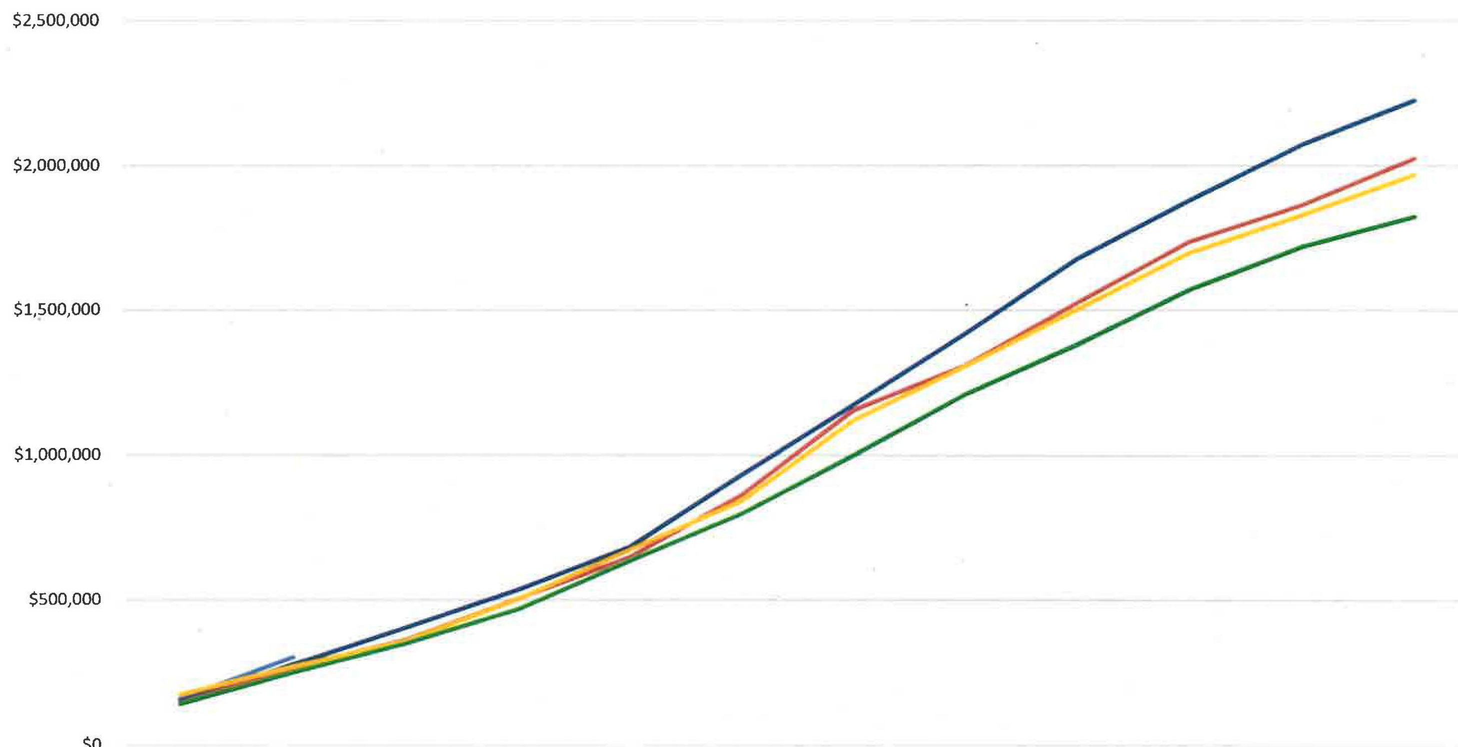
	Rate	Maturity	**Current Month**	Previous Month	Previous Year
Certificates of Deposit	Rate	Maturity			
Chippewa Valley Bank	1.98%	1/18/2022	$101,308	$101,154	$99,323
Chippewa Valley Bank	1.98%	1/18/2022	$101,308	$101,154	$99,323
Chippewa Valley Bank	1.98%	1/18/2022	$101,308	$101,154	$99,323
Chippewa Valley Bank	1.98%	1/18/2022	$101,308	$101,154	$99,323
Chippewa Valley Bank	1.98%	1/18/2022	$101,308	$101,154	$99,323
Savings Account					
Govt Invest Pool	0.08%		$2,002,862	$2,002,862	$6,590,447
WISC	0.03%		$56,911	$556,903	$1,554,597
Checking Account					
Frandsen Bank & Trust	1.00%		$13,351,964	$13,060,021	$4,811,468
FBT CDBG	0.03%		$71,986	$71,985	$64,640
Chippewa Valley Bank	0.01%		$213,597	$42,387	$119,097
CVB Debt Service Fund	0.01%		$3,376	$3,376	$3,375
Johnson Bank			$556,788	$134,304	$354,508
Johnson Bank Flex/HRA			$1	$1	$1
Bancorp Flex/HRA Dr Cards			$0	$0	$0
Wells Fargo			$3,000	$3,000	$3,000
Wells Fargo/SCA			$151,036	$107,523	$125,404
Total			$16,918,061	$16,488,133	$14,123,152
Receipts					
Delinquent			$71,448	$60,993	$35,343
Current			$683,632	$558,679	$498,934
General			$1,755,550	$1,181,962	$1,065,130
Highway Dept.			$166,111	$137,485	$214,177
Tax Settlement			$558,252	$5,911,307	$610,896
Total Receipts			$3,234,993	$7,850,426	$2,424,480
Total Disbursement			$2,804,732	$1,917,576	$2,278,149
Income					
Tax Deed Expense			$490	$630	$560
Ad Fee Expense			$512	$330	$290
Interest Received			$12,446	$8,853	$13,052
YTD Interest Received			$29,635	$17,189	$36,286

Receipt# CUSIP / Safekeeping Location	ASC 320	Description / Maturity	Prerefund	Pool/Type / Coupon	Moody / S&P	Original Face / Pledged Percent	Pledged Original Face	Pledged Par	Pledged Book Value	Pledged Market Value
3140K0P69 BND: BANK OF NORTH DAKOTA	AFS	FNMA 15YR 11/01/34		BO4944 2.50		2,300,000.00 100.00%	2,300,000.00	1,778,415.29	1,874,573.85	1,873,581.94
3140QDTF1 BND: BANK OF NORTH DAKOTA	AFS	FNMA 15YR 06/01/35		CA5949 2.50		3,175,000.00 100.00%	3,175,000.00	2,823,424.34	3,034,114.83	3,000,774.80
3132D6NR7 BND: BANK OF NORTH DAKOTA	AFS	FRLMC 15YR 07/01/35		SB8500 2.50		5,225,000.00 100.00%	5,225,000.00	4,649,674.15	4,934,138.29	4,905,466.21
3132D6NW6 BND: BANK OF NORTH DAKOTA	AFS	FRLMC 15YR 10/01/35		SB8505 2.50		3,075,000.00 100.00%	3,075,000.00	2,836,218.16	3,007,291.81	2,985,893.45
3132CWP57 BND: BANK OF NORTH DAKOTA	AFS	FRLMC 15YR 11/01/35		SB0444 3.00		4,000,000.00 100.00%	4,000,000.00	3,861,259.60	4,172,569.47	4,148,977.23
5 Securities Pledged To:		**4 - SAWYER COUNTY**					**17,775,000.00**	**15,948,991.54**	**17,022,688.25**	**16,914,693.63**



	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
2021	$160,903	$142,260										
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

Sawyer County Sales Tax - Cumulative
2021 Budget = $2,000,000



	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
2021	$160,903	$303,164										
2020	$151,846	$277,907	$404,590	$535,784	$683,707	$933,176	$1,173,424	$1,418,613	$1,677,986	$1,879,649	$2,073,164	$2,224,810
2019	$144,565	$267,447	$361,643	$503,868	$647,014	$862,479	$1,153,905	$1,308,657	$1,525,518	$1,737,519	$1,863,456	$2,024,838
2018	$174,653	$269,999	$358,314	$501,806	$673,542	$841,798	$1,120,299	$1,306,288	$1,502,147	$1,698,901	$1,829,227	$1,968,457
2017	$142,279	$250,851	$350,868	$468,000	$635,876	$798,962	$1,001,786	$1,211,243	$1,381,664	$1,572,399	$1,720,912	$1,824,358