Sawyer County

Agenda

Finance Committee Meeting
Thursday, October 14, 2021 @ 8:30 AM
Assembly Room/Virtual Meeting
Revised: Tuesday, October 12, 2021 10:47 AM

Page

1. CALL TO ORDER

a. To view or participate in the **virtual meeting** from a computer, iPad, or Android device please go to https://zoom.us/j/92253884419. You can also use the dial in number for listening only at 1-312-626-6799 with the Webinar ID: 922 5388 4419. If additional assistance is needed please contact the County Clerk's Office at 715-634-4866 prior to the meeting. If you are on a computer, click the "Raise Hand" button and wait to be recognized. If you are on a telephone, dial *9 and wait to be recognized.

2. ROLL CALL

3. PLEDGE OF ALLEGIANCE

4. CERTIFICATION OF COMPLIANCE WITH THE OPEN MEETINGS LAW

5. MEETING AGENDA

6. PUBLIC COMMENTS

a. At this time, members of the public will be given the opportunity to address the Committee on items not on the agenda. Please adhere to the following when addressing the Board:
- Comments will be limited to 3 minutes or less per individual.
- Comments should be directed to the Committee as a whole and not directed to individual Board members.
- The Committee cannot respond to your comments during this time.
- Please sign in and fill out a public comment sheet if you wish to speak on an item.

7. APPROVAL OF MINUTES FROM PREVIOUS MEETING

9.9.21 Finance Minutes DRAFT

4 - 5 a.

8. AMERICAN RESCUE PLAN ACT OF 2021 - FUNDING UPDATE

a. Voting Machine Funding Request (discussion and possible action)

9. 2022 OPERATING BUDGET REQUEST UPDATE

6 - 17 a. CliftonLarsenAllen Presentation of the 2020 Audit
Executive Audit Summary

18 - 19 b. Finance Department Requested Budget
Finance Department Budget Request

20 - 56 c. 2022 Operating Budget Update
a. Allowable Levy History
b. Levy Request By Fund2022
c. Budget Changes2022
d. EMS Levy2022
e. Debt Service Requirements
f. Staff Full Time Equivalents
g. Personnel Costs by Department 2022
h. Equalized Valuations
i. Courthouse Fees by Department

57 - 65 d. 2022 Capital Improvement Plan (CIP) Update
a. CIP Summary 2022
b. Capital Debt Purchases 2022

66 - 76 e. Board of Commissioner Public Lands (BCPL) Loan Application (discussion and possible action)
BCPL Application and Borrowing Resolution

77 f. Public Hearing Notice Review
Public Hearing Notice

10. BUDGET WATCH LIST

78 - 84 a. a) Budget Watch List
b) 2022 Finance Committee Budget

11. FUTURE AGENDA ITEMS

12. CORRESPONDENCE, REPORTS FROM CONFERENCES AND MEETINGS, OTHER MATTERS FOR DISCUSSION ONLY

DISCLAIMER:

A quorum of the County Board of Supervisors or of any of its committees may be present at this meeting to listen and observe. Neither the Board nor any of the committees have established attendance at this meeting as an official function of the Board or committee(s) or otherwise made a determination that attendance at the meeting is necessary to carry out the Board or committee's function. The only purpose for other supervisors attending the meeting is to listen to the information presented. Neither the Board nor any committee (other than the committee providing this notice and agenda) will take any official action with respect to this noticed meeting.

Copy sent via email to: County Clerk and News Media. Note: Any person wishing to attend whom, because of a disability, requires accommodation should call the Sawyer County Clerk's Office (715.634.4866) at least 24 hours before the scheduled meeting so appropriate arrangements can be made.

Minutes of the September 9th meeting of the Sawyer County Finance Committee Of the Sawyer County Board of Supervisors Assembly Room; Sawyer County

Voting Committee Members (X) Present:	**Others Present:**
☒ Chair: **Bruce Paulsen**	Tom Hoff
☒ Ron Kinsley, Vice Chair	Lynn Fitch
☒ Dawn Petit – Virtual	Mike Coleson
☒ Tom Duffy	Mike Keefe
☒ Stacey Hessel	Dianne Ince
	Donna Knuckey - Virtual
	Sandy Ocomoto
	Linda Zillmer Virtual

Call to Order – Vice Chair Bruce Paulsen called the meeting to order at 8:30 am.

Certification of Compliance with the open meeting law was met. Roll Call taken and quorum was met.

Meeting Agenda –

Public Comments – Linda Zillmer

Minutes of the previous meeting – A motion was made by Mr. Duffy to approve the minutes of the August 9, 2021, meeting; second by Ms. Petit. Motion carried without negative vote.

ARPA Funding Update – Mr. Hoff advised that the ARPA quarterly report was due at the end of August and we reported $0.00 spent thus far even though a couple of approved projects are still pending approval for grant funding from the State. The WCA recently sent out a survey asking counties what they are using ARPA funds for so we should be able to see what other counties are planning.

2022 Budget Request Update –Written reports were provided. Mr. Keefe reviewed a spreadsheet of summary of the levy including debt and special purpose levy amounts. The County is considering using fund balance to cover the $1.5 shortfall, primarily due to the out-of-county placement costs in the HHS department.

Public Comments made by Molly Lank Jones, Ann Larson and Donna Knuckey.

Mr. Keefe reviewed the EMS levy worksheet advising that ambulance costs increased due to placing an additional ambulance in Ojibwa. The 2022 total EMS levy is anticipated to be $1,410,291, an increase over the $1,245,922 in 2021.

Capital improvement purchases were reviewed. An amount of $1,422,942 was presented, after adjustments; the Brunet Dam repair of $300,000 notably attributed to the high figure. Mr. Keefe advised that the County is investigating using the Wisconsin Board of Commissioners of Public Lands pool for borrowing this year instead of borrowing locally, as it is less cumbersome and can be completed in about two months. A list of outside entities requesting County funding was presented as well as a fund balance worksheet. Mr. Hoff discussed the reasoning behind reducing the Hayward Lakes Visitor and Convention Bureau funding by $40,000.

CDGB Property Request – Ms. Fitch presented the NWRPC request to consider accepting a less-than-lien amount for a CDGB property in the name of Miner and Vivian Hayward located in Winter. A motion was made by Ms. Hessel; second by Mr. Duffy that Sheldon Johnson of NWRPC be allowed to negotiate with the renter in the property who would like to make the purchase. Motion carried without negative vote. Mr. Hoff will research if this should go to the County Board.

Meeting Date/Time – The next meeting of the Finance Committee will be Thursday, October 14, at 8:30 am in the Assembly Room.

Meeting adjourned at 9:31 am
Minutes recorded by Lynn Fitch, County Clerk

SAWYER COUNTY, WISCONSIN

EXECUTIVE AUDIT SUMMARY (EAS)

DECEMBER 31, 2020

SAWYER COUNTY, WISCONSIN
TABLE OF CONTENTS
DECEMBER 31, 2020

AUDIT FINDINGS AND RESULTS

Audit Report Summary
We prepared this Executive Audit Summary and Management Report in conjunction with our audit of the County's financial records for the year ended December 31, 2020. The following is a summary of reports we have issued:

Audit Opinion
The financial statements are fairly stated. We issued what is known as an "unmodified" audit opinion.

Internal Controls
Our report on internal control included the following deficiencies in internal controls over financial reporting. Please refer to the schedule of findings and questioned costs included in the *Federal and State Single Audit Report* for full details regarding these control deficiencies.

Material Weaknesses:
2020-001 Limited Segregation of Duties
2020-002 Material Audit Adjustments

Compliance
As part of our audit, we tested the County's compliance with the requirements of laws, regulations, contracts and grants applicable to its federal and state programs as well as the County's internal controls over compliance. We reported that the County complied with these requirements and that we did not identify any material weaknesses in the related internal controls.

APPENDIX A
FORMAL REQUIRED COMMUNICATIONS

Honorable Members of the Board of Supervisors
Sawyer County, Wisconsin

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Sawyer County, Wisconsin (County) for the year ended December 31, 2020, and have issued our report thereon dated REPORT DATE. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

Significant audit findings

Qualitative aspects of accounting practices

<u>Accounting policies</u>

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Sawyer County are described in Note 1 to the financial statements.

During fiscal year ended December 31, 2020, the County adopted GASB Statement No. 84, *Fiduciary Activities*. The implementation of GASB Statement No. 84 resulted in the addition of a Statement of Changes in Fiduciary Net Position.

We noted no transactions entered into by the entity during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

<u>Accounting estimates</u>

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

Estimated Useful Lives of Depreciable Capital Assets – Management's estimate of depreciation and the useful lives of capital assets is based on authoritative guidance and past experience.

Actuarial Assumptions – The actuarial assumptions used for the Wisconsin Retirement System pension related items and the County's other postemployment benefits liability and related items are outlined in the notes to the basic financial statements.

We evaluated the key factors and assumptions used to develop the estimate in determining that it is reasonable in relation to the financial statements taken as a whole.

Financial statement disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There were no particularly sensitive financial statement disclosures.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties encountered in performing the audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Uncorrected misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management did not identify and we did not notify them of any unrecorded financial statement misstatement.

Corrected misstatements

The following material misstatements detected as a result of audit procedures were corrected by management: coding reclassifications, payable adjustments, OPEB and pension accrual adjustments.

Disagreements with management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. No such disagreements arose during our audit.

Management representations

We have requested certain representations from management that are included in the management representation letter dated REPORT DATE.

Management consultations with other independent accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the entity's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Significant issues discussed with management prior to engagement

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year. The following summarizes the significant findings or issues arising from the audit that were discussed, or the subject of correspondence, with management:

- Lack of segregation of duties and material audit adjustments.

Other audit findings or issues

We have provided a separate letter to you dated REPORT DATE, communicating internal control related matters identified during the audit.

Audits of group financial statements

We noted no matters related to the group audit that we consider to be significant to the responsibilities of those charged with governance of the group.

Limitations on the group audit

There were no restrictions on our access to information of components or other limitations on the group audit.

Other information in documents containing audited financial statements

With respect to the required supplementary information (RSI) accompanying the financial statements, we made certain inquiries of management about the methods of preparing the RSI, including whether the RSI has been measured and presented in accordance with prescribed guidelines, whether the methods of measurement and preparation have been changed from the prior period and the reasons for any such changes, and whether there were any significant assumptions or interpretations underlying the measurement or presentation of the RSI. We compared the RSI for consistency with management's responses to the foregoing inquiries, the basic financial statements, and other knowledge obtained during the audit of the basic financial statements. Because these limited procedures do not provide sufficient evidence, we did not express an opinion or provide any assurance on the RSI.

With respect to the schedule of expenditures of federal awards (SEFA) and schedule of state financial assistance (SSFA) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the SEFA and SSFA to determine that the SEFA and SSFA comply with the requirements of the Uniform Guidance and the State Single Audit Guide, the method of preparing it has not changed from the prior period or the reasons for such changes, and the SEFA and SSFA are appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the SEFA and SSFA to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated REPORT DATE.

With respect to the combining and individual fund statements and schedules (collectively, the supplementary information) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period or the reasons for such changes, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated REPORT DATE.

Our auditors' opinion, the audited financial statements, and the notes to financial statements should only be used in their entirety. Inclusion of the audited financial statements in a document you prepare, such as an annual report, should be done only with our prior approval and review of the document.

Honorable Members of the Board of Supervisors
Sawyer County, Wisconsin

* * *

This communication is intended solely for the information and use of the County Board and management of the Sawyer County and is not intended to be, and should not be, used by anyone other than these specified parties.

CliftonLarsonAllen LLP

Rice Lake, Wisconsin
REPORT DATE

APPENDIX B

NEW ACCOUNTING AND REPORTING STANDARDS

The Governmental Accounting Standards Board (GASB) has issued new accounting standards that may restate portions of these financial statements in future periods. Listed below are the statements and a short summary of the standard's objective.

GASB Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*. This statement, effective immediately when issued in May of 2020, postponed the effective dates by one year of certain provisions contained in certain pronouncements. The specific pronouncements that this statement effected relevant to the County are as follows:

New accounting standards originally effective for the December 31, 2020 financial statements include:

GASB Statement No. 87, *Leases*. This statement establishes authoritative guidance for accounting for leases. In addition to defining how to record leasing transactions, the statement also defines requirements for reporting leasing arrangement details within the financial statements.

APPENDIX C

The following information has been derived from management's financial statements. These tables are not intended to present all of the information and disclosures required by accounting principles generally accepted in the United States of America. Rather, the tables presented below are offered for the purpose of providing a multi-year trend analysis for discussion. We were not engaged nor do we provide an opinion on the tables presented below. Please contact the Office of Administration for copies of management's financial statements and refer to the independent auditors' report included therein for the opinions issued in connection with those financial statements.

FINANCIAL STATEMENT NOTATIONS

Item #

1 **General Fund:** The General fund is the general operating fund of the County. It is used to account for all financial resources which are not required to be accounted for in another fund.

	12/31/2020	12/31/2019	12/31/2018	12/31/2017
General Fund Balance Sheet Summary:				
Assets:				
Cash and Investments	$ 6,289,590	$ 4,894,858	$ 5,320,623	$ 5,684,941
Current Taxes Receivable	8,670,512	8,251,776	8,068,901	7,561,317
Delinquent Taxes Receivable	1,319,257	1,395,433	1,402,932	1,249,458
Accounts Receivable	257,637	341,828	289,158	397,073
Due from Other Governments	491,732	326,803	250,574	247,902
Due from Other Funds	302,725	114,206	186,252	132,688
Advances to Other Governmental Unit	-	-	-	125,000
Inventories and Prepaids	918,179	987,217	606,203	79,968
Long-Term Note Receivable	6,000	7,000	8,000	10,000
	$ 18,255,632	$ 16,319,121	$ 16,132,643	$ 15,488,347
Liabilities and Fund Balance				
Liabilities:				
Accounts Payable and Accrued Liabilities	$ 1,389,743	$ 1,298,546	$ 1,218,916	$ 1,352,128
Due to Other Governments	7,662	268,557	303,009	251,013
Other Liabilities	325,755	93,784	110,618	41,234
Deferred Inflows of Resources				
Tax Roll Items	8,668,132	8,251,554	8,066,491	7,548,698
Long-Term Receivables	6,000	7,000	8,000	10,000
Total Liabilities	10,397,292	9,919,441	9,707,034	9,203,073
Fund Balance:				
Nonspendable	2,237,436	2,382,650	2,009,135	1,329,426
Committed	24,558	416,336	206,924	208,154
Assigned	673,756	666,453	636,465	627,896
Unassigned	**4,922,590**	**2,934,241**	**3,573,085**	**4,119,798**
Total Fund Balance	7,858,340	6,399,680	6,425,609	6,285,274
	$ 18,255,632	$ 16,319,121	$ 16,132,643	$ 15,488,347
% of Unassigned Fund Balance to General Fund Expenditures:	**35.0%**	**21.0%**	**26.5%**	**31.9%**

Summary Statement of Revenues, Expenditures and Changes in Fund Balance:	2020	2019	2018	2017
Revenues	$ 15,548,971	$ 14,181,923	$ 13,498,621	$ 12,184,803
Expenditures	14,066,398	13,983,940	13,462,775	12,903,938
Excess of Revenues Over (Under) Expenditures	1,482,573	197,983	35,846	(719,135)
Net Transfer In (Out)	(23,913)	(223,912)	104,489	(110,895)
Change in Fund Balance	$ 1,458,660	$ (25,929)	$ 140,335	$ (830,030)

FINANCIAL STATEMENT NOTATIONS

Item #

2 **Special Revenue Funds:** Special Revenue funds are used to account for the proceeds of specific revenue sources that are restricted to expenditures for specified purposes.

Special Revenue Fund Balances:	**12/31/2020**	**12/31/2019**	**12/31/2018**	**12/31/2017**
Health and Human Services	$ 315,075	$ 1,047,381	$ 833,097	$ 777,077
Resource Development	218,989	373,702	827,966	922,063
Jail Assessment	28,420	17,455	23,128	10,906
Court Mediation	22,686	27,791	34,095	38,583
Emergency Ambulance Assistance	-	12,234	12,234	12,234
Emergency Government Grants	-	1,522	1,522	1,522
Land Records	36,220	15,083	142	8,627
Land Information Grants	104,356	104,356	104,356	104,356
Veterans Service Grant	15,711	15,711	12,032	11,831
Veterans Relief	2,000	2,000	2,000	2,000
Sheriff's Department Donations	500	422	-	2,063
Plat Book	1,345	853	2,184	4,123
Car Pool Vehicles	49,903	42,413	32,755	40,342
COP Risk Revenue	5,757	5,757	5,757	5,757
Recreational Officer	-	-	-	-
Tribal Law Enforcement	156,089	169,593	169,643	141,174
Sheriff's Department Canteen	115,316	164,641	161,976	144,966
Parks and Boat Landing	-	-	-	-
Wildlife Habitat Grant	13,694	11,575	17,039	21,219
Sustainable Forestry	691	691	691	691
State Aid Forestry	-	-	-	-
Land and Water Conservation	67,519	53,084	48,095	43,441
Wildlife Damage	309	310	310	310
ATV and Snowmobile Projects	90,240	90,240	90,240	90,240
LCO/State Gaming Compact	-	-	-	-
Sawyer Co / LCO Transit	-	-	-	-
Unit on Aging	-	-	-	-
Sanitation and Water Testing	14,768	(20,133)	29,429	-
Winter Depot Project	(15,005)	-	-	-
Dog License	7,326	5,772	6,909	3,922
CDBG Housing Grant	1,420	1,420	1,420	1,420
CDBG Housing Rehab	70,561	63,197	45,081	21,213
	$ 1,323,890	$ 2,207,070	$ 2,462,101	$ 2,410,080

3 **Debt Service Funds:** Debt Service Funds are used to account for the accumulation of resources for, and the payment of certain general long-term debt principal, interest and related charges.

Debt Service Funds Balances:	**12/31/2020**	**12/31/2019**	**12/31/2018**	**12/31/2017**
Debt Service Fund	$ 1,263	$ 16	$ 11	$ 5

4 **Capital Project Funds**: Capital Project funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed from proprietary funds.

Capital Project Fund Balance:	**12/31/2020**	**12/31/2019**	**12/31/2018**	**12/31/2017**
Ambulance Purchase	$ -	$ -	$ -	$ 126,012
Veterans Transportation	22,280	16,685	35,970	52,145
General Government	144,053	244,664	55,847	236,395
Fleet	4,060	4,060	-	-
Public Safety	197,959	206,183	356,814	357,115
Public Works	30,589	25,500	15,900	8,400
Conservation & Development	-	-	-	-
Namekagon Transit Facilities	-	-	-	434,180
Capital Projects	988,318	-	-	-
	$ 1,387,259	$ 497,092	$ 464,531	$ 1,214,247

FINANCIAL STATEMENT NOTATIONS

Item #

5 **Enterprise Funds:** Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprise--where the intent of the governing body is that the costs of providing the services is to be recovered from those using the services.

	12/31/2020	12/31/2019	12/31/2018	12/31/2017
Highway Department				
Summary Balance Sheets:				
Cash and Investments	$ 50	$ 58,950	$ 801,657	$ 1,223,049
Accounts Receivable	12,265	2,686	1,285	50,623
Due from Other Governments	353,682	613,597	374,760	509,869
Prepaids, Materials and Supplies	363,319	370,707	358,330	299,038
Capital Assets	3,449,753	3,391,571	3,295,797	3,194,220
Pension and OPEB Related Items	827,792	753,572	665,646	490,333
	$ 5,006,861	$ 5,191,083	$ 5,497,475	$ 5,767,132
Accounts Payable	$ 224,114	$ 251,619	$ 234,718	$ 299,391
Accrued Liabilities	64,564	46,162	41,424	25,921
Due to Other Funds	13,958	-	-	-
Unearned Revenue	20,785	2,897	19,369	-
Compensated Absences	170,671	198,921	200,633	212,686
OPEB and Pension Related Items	1,038,714	960,763	672,074	411,733
Net Position:				
Net Investment in Capital Assets	3,449,753	3,391,571	3,295,797	3,194,220
Restricted for Pension Asset	226,904	-	234,414	-
Unrestricted	(202,602)	339,150	799,046	1,623,181
	$ 5,006,861	$ 5,191,083	$ 5,497,475	$ 5,767,132
Current Ratio (1+ desired)	**1.3**	**2.3**	**4.3**	**5.5**

Summary Statement of Revenues, Expenses and Changes in Net Position:	**2020**	**2019**	**2018**	**2017**
Operating Income	$ 1,710,644	$ 1,741,775	$ 2,018,779	$ 1,888,369
Operating Expenses	3,408,315	3,976,318	4,066,729	5,088,755
Operating Income (Loss)	(1,697,671)	(2,234,543)	(2,047,950)	(3,200,386)
Nonoperating Revenues (Expenses)	2,954,637	3,023,507	3,144,518	3,210,325
Income (Loss) Before Other Items	1,256,966	788,964	1,096,568	9,939
Net Transfers & Contributions	(1,513,632)	(1,387,500)	(1,566,657)	(506,904)
Change in Net Position	**$ (256,666)**	**$ (598,536)**	**$ (470,089)**	**$ (496,965)**

6 **Internal Service Funds:** Internal Service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the County, or to other government units, on a cost reimbursement basis.

	12/31/2020	12/31/2019	12/31/2018	12/31/2017
Office Supplies				
Summary Balance Sheets:				
Prepaids, Materials and Supplies	$ 18,498	$ 17,082	$ 19,543	$ 20,384
Accounts Payable	$ 519	$ 3,405	$ 5,687	$ 1,128
Due to Other Funds	14,529	10,227	10,406	15,806
Net Position				
Unrestricted	3,450	3,450	3,450	3,450
	$ 18,498	$ 17,082	$ 19,543	$ 20,384

Summary Statement of Revenues, Expenses and Changes in Net Position:	**2020**	**2019**	**2018**	**2017**
Operating Income	$ 60,401	$ 88,532	$ 92,250	$ 98,432
Operating Expenses	60,401	88,532	92,250	94,982
Change in Net Position	$ -	$ -	$ -	$ 3,450

FINANCIAL STATEMENT NOTATIONS

Item #

		12/31/2020	12/31/2019	12/31/2018	12/31/2017
7	**Long-Term Obligations**				
	General Obligation Bonds	$ 790,000	$ 975,000	$ 1,155,000	$ 1,335,000
	General Obligation Notes	1,555,332	622,975	-	-
	General Obligation Debt	2,345,332	1,597,975	1,155,000	1,335,000
	Vested Sick Leave and Vacation:				
	Non-Highway	1,063,150	983,873	902,435	824,972
	Highway	170,671	198,921	200,633	212,686
		$ 3,579,153	$ 2,780,769	$ 2,258,068	$ 2,784,391
	Equalized Valuation	**$ 3,732,992,200**	**$ 3,695,423,300**	**$ 3,569,725,000**	**$ 3,496,215,200**
	General Obligation Debt Limit	**$ 186,649,610**	**$ 184,771,165**	**$ 178,486,250**	**$ 174,810,760**
	General Obligation Debt as Percent of Debt Limitation	**1.3%**	**0.9%**	**0.6%**	**0.8%**

FINANCE DEPARTMENT

Budget Year 2022

G/L Account	Account Description	2020 Actual Amount	2020 Amended Budget	2021 Actual Amount	2021 Amended Budget	2022 Department	2022 Administrator
Fund **100 - General Fund**							
Department **10 - Accounting Manager**							
State Account **51511 - Accounting Manager Expenses**							
Personal Services							
100-10-51511-50111	Regular Salaries	79,221.46	78,321.00	84,945.86	115,045.00	122,497.00	122,497.00
100-10-51511-50144	Term Life Ins./Employer's Share	.00	.00	24.89	25.00	32.00	32.00
100-10-51511-50147	Workers Comp	100.21	177.00	154.21	208.00	193.00	193.00
100-10-51511-50151	FICA-Employer's Share	5,707.48	5,991.00	5,945.03	8,801.00	9,371.00	9,371.00
100-10-51511-50152	Retirement-Employer's Share	5,378.69	5,286.00	5,725.55	7,765.00	7,962.00	7,962.00
100-10-51511-50154	Hospital and Health Insurance	18,191.39	18,129.00	31,047.81	38,854.00	44,865.00	42,914.00
100-10-51511-50155	Flex Administration Fees	60.60	70.00	194.31	47.00	187.00	187.00
100-10-51511-50156	Health Reimb. Acct.	1,911.62	2,000.00	4,000.00	4,000.00	4,000.00	4,000.00
	Personal Services Totals	$110,571.45	$109,974.00	$132,037.66	$174,745.00	$189,107.00	$187,156.00
Contractual Services							
100-10-51511-50213	Special Accounting Fees	7,090.00	4,300.00	3,640.00	4,300.00	7,100.00	7,100.00
100-10-51511-50225	Telephone	152.97	160.00	181.59	160.00	175.00	175.00
	Contractual Services Totals	$7,242.97	$4,460.00	$3,821.59	$4,460.00	$7,275.00	$7,275.00
Supplies and Expense							
100-10-51511-50311	Postage	29.52	75.00	117.29	75.00	200.00	200.00
100-10-51511-50312	Office Supplies	31.52	200.00	169.45	200.00	250.00	250.00
100-10-51511-50313	Printing	504.98	750.00	487.82	800.00	625.00	625.00
100-10-51511-50319	Computer Supplies	379.00	.00	.00	.00	100.00	100.00
100-10-51511-50321	Publications/Legal Notices	.00	.00	.00	850.00	850.00	850.00
100-10-51511-50325	Registration Fees	110.00	555.00	705.00	555.00	850.00	850.00
100-10-51511-50329	Dues/Subscriptions	25.00	50.00	25.00	50.00	50.00	50.00
100-10-51511-50335	Meal Expenses	.00	100.00	.00	100.00	100.00	100.00
100-10-51511-50339	Travel	.00	2,525.00	.00	2,525.00	2,525.00	2,525.00
	Supplies and Expense Totals	$1,080.02	$4,255.00	$1,504.56	$5,155.00	$5,550.00	$5,550.00
	State Account **51511 - Accounting Manager Expenses** Totals	($118,894.44)	($118,689.00)	($137,363.81)	($184,360.00)	($201,932.00)	($199,981.00)
	Department **10 - Accounting Manager** Totals	($118,894.44)	($118,689.00)	($137,363.81)	($184,360.00)	($201,932.00)	($199,981.00)
	Fund **100 - General Fund** Totals	($118,894.44)	($118,689.00)	($137,363.81)	($184,360.00)	($201,932.00)	($199,981.00)
	Net Grand Totals						
	REVENUE GRAND TOTALS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	EXPENSE GRAND TOTALS	$118,894.44	$118,689.00	$137,363.81	$184,360.00	$201,932.00	$199,981.00

Net Grand Totals	($118,894.44)	($118,689.00)	($137,363.81)	($184,360.00)	($201,932.00)	($199,981.00)

Sawyer County
Allowable Levy History

	New Construction Percent	Actual Levy	Percent Increase	Equalized Value	Percent Increase	Tax Rate (Per $1,000)
Operating/Debt Levy (Subject to Levy Limit)						
18 Payable '19	0.762%	9,741,785	0.55%	3,569,725,000	2.10%	2.785614
19 Payable '20	0.736%	9,815,101	0.81%	3,695,211,400	3.52%	2.656168
20 Payable '21	0.910%	9,906,530	0.81%	3,732,808,300	1.02%	2.653908
21 Payable '22	0.800%	9,985,782	0.80%	3,991,805,600	6.94%	2.501570
Incr/(Decr)		79,252				
Debt Levy						
18 Payable '19		202,090		3,569,725,000	2.10%	0.056612
19 Payable '20		277,440		3,695,211,400	3.52%	0.075081
20 Payable '21		782,445		3,732,808,300	1.02%	0.209613
21 Payable '22		1,190,400		3,991,805,600	6.94%	0.298211
Incr/(Decr)		407,955				
Special Purpose Levy (Libraries, Bridge Aids, EMS) (Exempt From Levy Limit)						
18 Payable '19		1,579,375	64.33%	3,569,725,000	2.10%	0.442436
19 Payable '20		1,647,406	4.31%	3,695,211,400	3.52%	0.445822
20 Payable '21		1,706,393	3.58%	3,732,808,300	1.02%	0.457134
21 Payable '22		1,850,902	8.47%	3,991,805,600	6.94%	0.463675
Incr/(Decr)		144,509				
Total Levy						
18 Payable '19		11,523,250	6.20%	3,569,725,000	2.10%	$ 3.228
19 Payable '20		11,739,947	1.88%	3,695,211,400	3.52%	$ 3.177
20 Payable '21		12,395,368	5.58%	3,732,808,300	1.02%	$ 3.321
21 Payable '22		13,027,084	5.10%	3,991,805,600	6.94%	$ 3.263
Incr/(Decr)		631,716				

SAWYER COUNTY
REQUESTED LEVY
Budget Year 2022

MSK 10/6/2021

		Adopted 2021		Increase/ (Decrease)	Requested 2022	Increase/ (Decrease)	Administrator 2022	
	OPERATING LEVY							
	OPERATING LEVY REQUESTED							
100	General Fund	$ 5,493,789		$ 449,699	$ 5,943,488	$ (486,786)	$ 5,456,702	48.8%
225	Human Services	$ 2,509,846	*	**$ 1,275,290**	$ 3,785,136	$ (1,309,602)	$ 2,475,534	22.2%
229	Recreational Officer	$ 118,288		$ -	$ 118,288	$ (1,665)	$ 116,623	1.0%
246	Land & Water Conservation	$ 58,843		$ -	$ 58,843	$ -	$ 58,843	0.5%
256	LCO Transportation	$ 150,000		$ -	$ 150,000	$ -	$ 150,000	1.3%
300	Debt Levy	$ 782,445		$ 527,466	$ 1,309,911	$ (119,511)	$ 1,190,400	10.7%
400	Capital Improvement Program	$ -		$ -	$ -	$ 139,480	$ 139,480	1.2%
701	Highway Department	$ 1,575,764		$ 145,836	$ 1,721,600	$ (133,000)	$ 1,588,600	14.2%
	Total Operating Levy Requested	$ 10,688,975		$ 2,398,291	$ 13,087,266	$ (1,911,084)	$ 11,176,182	100.0%
	OPERATING LEVY ALLOWED	$ 10,688,975		$ 606,718	$ 11,295,693	$ (119,511)	$ 11,176,182	
	EXCESS OPERATING LEVY REQUESTED	$ -		$ 1,791,573	$ 1,791,573	$ (1,791,573)	$ -	
	SPECIAL PURPOSE LEVY REQUESTED							
	Northern Waters Library Service	$ 23,631		$ -	$ 23,631	$ -	$ 23,631	
	Weiss Community Library	$ 200,000		$ 20,000	$ 220,000	$ (20,000)	$ 200,000	
	Winter Public Library	$ 73,267		$ 2,198	$ 75,465	$ -	$ 75,465	
	LCO Public Library	$ 25,802		$ (6,831)	$ 18,971	$ -	$ 18,971	
	Out of County Library	$ 21,231		$ (802)	$ 20,429	$ -	$ 20,429	
	EMS-Operating	$ 1,138,108		$ 50,000	$ 1,188,108	$ (17,527)	$ 1,170,581	
	EMS-Capital	$ 107,814		$ 114,186	$ 222,000	$ (4,500)	$ 217,500	
	Local Bridge Aid	$ 116,540		$ (24,915)	$ 91,625	$ 32,700	$ 124,325	
	Special Purpose Levy Requested	$ 1,706,393		$ 153,836	$ 1,860,229	$ (9,327)	$ 1,850,902	
	Overall Levy Request	$ 12,395,368		$ 2,552,127	$ 14,947,495	$ (1,920,411)	$ 13,027,084	

* **Reclass to Fund Balance Applied**

				MSK 10/6/2021
		SAWYER COUNTY		
		BUDGET ADJUSTMENT SUMMARY		
		YEAR 2022		
OPERATING BUDGET				
Department Requests		$13,087,266		
Adjustments:				
Maint-Personnel Change		$2,591		Add'l Expense-Personnel
Forestry		$8,512		Add'l Expense-Membership Dues
Clerk of Court		-$20,000		Add'l Revenue-Fees
Register of Deeds		-$20,000		Add'l Revenue-Fees
Accounting		$5,974		Add'l Expense-Personnel
Emergency Management		-$1,504		Add'l Revenue-Fees
Highway		-$123,000		Contingent on Infrastructure Funding
General		-$29,683		Add'l Revenue-Indirect Costs
Child Support		-$31,131		Add'l Revenue-State Aid
Law Enforcement		$705		Add'l Expense-Lexipol
Fair		-$20,000		Less Expense, Add'l Revenue-F/B
HLCVB		-$40,000		Less Expense-Reduce Appropriation
911 Sign		-$10,000		Add'l Revenue-Fees
Senior Resource Center		-$5,000		Less Expense-Reduce Appropriation
General		-$200,000		Add'l Revenue-Sales Tax
General		-$50,000		Add'l Revenue-Stumpage
General		-$118,227		Less Expense-Reduce Health Insurance
Debt Service		-$103,894		Less Expense-Reduce Payment Schedule
Criminal Justice		-$25,000		Add'l Revenue-LCO MOU Adjustment
Corporation Counsel		$20,000		Add'l Expense-Add'l Allocation
Health & Human Services		-$1,275,290		Reclass Levy to Fund Balance Applied
Capital Improvements		$139,480		Add'l Expense-Law Enforce. Servers
Debt Service		-$15,617		Adjust Amortization Schedule
Total Adjustments		-$1,911,084		
Operating Levy		$11,176,182		
Allowed Levy		$11,191,799		
Excess Operating Levy		-$15,617		
SPECIAL PURPOSE				
Department Requests		$1,860,229		
Highway-Add'l Bridge Aid		$32,700		
Ambulance-Indirect Costs		$29,683		
Ambulance-Reduce Health Ins		-$22,210		
Ambulance-Reduce Fees		-$25,000		
Ambulance-Sale of Amb.		-$4,500		
Hayward Library		-$20,000		
Total Adjustments		-$9,327		
Total Special Purpose Levy		$1,850,902		
Total Levy		$13,027,084		

SAWYER COUNTY
REQUESTED EMS LEVY
YEAR 2022

MSK 10/6/2021

	2021	2022
Budget - Levy	$ 904,691	$ 907,481
Raises		
Indirect Costs:		
Administration		
Countywide	$ 156,300	$ 185,983
Allocated Costs:		
13.4% Communication Center	$ 70,743	$ 70,743
13.4% Radio Costs	$ 4,824	$ 4,824
13.4% Tower Costs	$ 1,549	$ 1,549
Total Operating Levy	$ 1,138,108	$ 1,170,581
Ambulance Purchase	$ -	$ 160,000
Equipment:		
Pave Parking Lot		$ 20,000
Generator Upgrade		$ 20,000
Cardiac Monitor	$ 107,814	
Multi Channel Infusion Pump		
Stryker Cot	$ -	
NARC Lock Boxes (9)		
Auto CPR Compression System		$ 22,000
Less - Sale of Ambulance	$ -	$ (4,500)
Total Capital Levy	$ 107,814	$ 217,500
Total EMS Levy	$ 1,245,922	$ 1,388,081
Equalized Value	$ 3,732,808,300	$ 3,991,805,600
Rate / $1,000	$ 0.334	$ 0.348

MSK 10/6/2021

SCHEDULE OF CURRENT DEBT SERVICE REQUIREMENTS
Budget Year 2022

	2012 GORB	2019 Ambulance	2021 Capital Borrowing	2022 Capital Borrowing	Total
2022					
Principal	$ 195,000	$ 56,681	$ 493,606	$ 400,000	$ 1,145,287
Interest	$ 10,937	$ 16,074	$ 10,088	$ 8,014	$ 45,113
2022 Budget Total	$ 205,937	$ 72,755	$ 503,694	$ 408,014	$ 1,190,400
2023					
Principal	$ 200,000	$ 58,477	0	$ 988,000	$ 1,246,477
Interest	$ 6,560	$ 14,277	0	$ 24,700	$ 45,537
2024					
Principal	$ 205,000	$ 60,331			$ 265,331
Interest	$ 2,255	$ 12,424			$ 14,679
2025					
Principal		$ 62,244			$ 62,244
Interest		$ 10,511			$ 10,511
2026					
Principal		$ 64,217			$ 64,217
Interest		$ 8,538			$ 8,538
2027					
Principal		$ 66,253			$ 66,253
Interest		$ 6,502			$ 6,502
2027					
Principal		$ 68,353			$ 68,353
Interest		$ 4,402			$ 4,402
2029					
Principal		$ 70,520			$ 70,520
Interest		$ 2,235			$ 2,235
2030					
Principal					$ -
Interest					$ -
Total Principal	$ 600,000	$ 444,832	$ 493,606	$ 1,388,000	$ 2,926,438
Total Interest	$ 19,752	$ 64,452	$ 10,088	$ 32,714	$ 127,006
Total Payment	$ 619,752	$ 509,284	$ 503,694	$ 1,420,714	$ 3,053,444

GORB = General Obligation Refunding Bonds

SAWYER COUNTY

FULL TIME EQUIVALENTS (FTE)

	Requested 2022
ADMINISTRATION	4.00
CLERK OF COURT	8.00
CRIMINAL JUSTICE	-
CORONER	1.00
COUNTY CLERK	2.00
INFORMATION TECHNOLOGY	2.00
TREASURER	3.00
DISTRICT ATTORNEY	2.40
VICTIM WITNESS	1.00
REGISTER OF DEEDS	2.60
LAND RECORDS	3.00
FORESTRY	4.90
LAND/WATER CONSERVATION	2.00
SURVEYOR	3.00
UW EXTENSION	0.10
DOG POUND	1.00
ZONING	5.00
MAINTENANCE	5.00
SHERIFF	21.65
REC OFFICER	2.00
TRIBAL LAW ENFORCEMENT	0.35
JAIL	19.00
DISPATCH	7.00
AMBULANCE	25.00
EMERGENCY MANAGEMENT	1.00
HIGHWAY	24.50
AIRPORT	0.50
CHILD SUPPORT	4.00
VETERANS	2.00
HUMAN SERVICES	45.90
Total	202.90

MSK 10/6/21

SAWYER COUNTY

Personnel Costs By Department

Budget Year 2022

			Wage	Tax	WRS	Health	HRA	WorkerComp		Life Ins	Total
ADMINISTRATION			307,397	23,516	19,981	91,369	8,800	496	374	64	451,997
CLERK OF COURT			336,418	25,736	21,412	81,482	8,000	766	515	409	474,739
CRIMINAL JUSTICE			-	-	-	-	-	-	-	-	-
CORONER			33,000	2,525	317	-	-	1,105	-	-	36,947
COUNTY CLERK			103,633	7,928	6,736	42,914	4,000	167	187	-	165,565
INFORMATION TECHNOLOGY			128,760	9,850	8,369	48,455	4,800	208	94	68	200,604
TREASURER			151,254	11,571	9,831	58,097	5,800	244	187	134	237,119
DISTRICT ATTORNEY			109,211	8,355	7,099	36,640	3,800	176	140	45	165,466
VICTIM WITNESS			44,937	3,438	2,921	21,457	2,000	73	94	23	74,942
REGISTER OF DEEDS			109,388	8,368	7,110	21,457	2,000	177	140	65	148,706
LAND RECORDS			142,520	10,903	9,264	58,097	5,800	230	187	15	227,016
FORESTRY			293,362	22,442	19,069	85,095	8,600	9,984	187	50	438,789
LAND/WATER CONSERVATION			111,208	8,507	7,229	-	-	3,724	-	19	130,688
SURVEYOR			172,725	13,213	11,227	75,453	7,600	5,785	187	-	286,190
SURVEYOR OT			8,660	662	563	-	-	290	-	-	10,175
UW EXTENSION			1,878	144	122	-	-	3	-	4	2,151
DOG POUND			44,125	3,376	2,792	21,457	2,000	1,478	94	48	75,369
ZONING			265,718	20,327	17,272	48,455	4,800	6,227	140	32	362,971
COUNTY BOARD			50,199	3,840	-	-	-	81	-	-	54,121
MAINTENANCE			162,641	12,442	10,572	26,821	3,100	5,447	47	80	221,150
JAIL CUSTODIAL			57,919	4,431	3,765	5,364	700	1,940	-	12	74,131
SHERIFF			1,519,734	116,260	178,196	396,008	40,220	38,764	1,404	333	2,290,918
REC OFFICER			121,392	9,286	14,616	36,640	3,800	3,271	140	8	189,153
TRIBAL LAW ENFORCEMENT			19,840	1,518	2,389	9,449	980	535	-	-	34,711
JAIL			1,113,811	85,207	85,280	283,613	25,600	30,012	702	123	1,624,347
DISPATCH			403,249	30,849	26,211	92,564	8,800	651	421	47	562,792
AMBULANCE			1,320,611	101,027	77,418	488,623	50,000	45,125	1,076	197	2,084,077
EMERGENCY MGMT			55,373	4,236	3,599	9,642	1,000	1,854	94	56	75,854
HIGHWAY			1,191,566	91,155	77,452	450,544	46,400	36,795	1,544	713	1,896,169
AIRPORT			12,541	959	364	-	-	420	-	-	14,284
CHILD SUPPORT			191,107	14,620	12,422	85,095	8,600	309	374	114	312,640
VETERANS			114,886	8,789	6,373	-	-	3,848	47	28	133,969
HUMAN SERVICES			2,337,306	178,804	143,735	659,084	65,200	54,845	2,293	1,023	3,442,290
Year 2022		1.66%	11,036,367	844,282	793,704	3,233,875	322,400	255,029	10,670	3,710	16,500,038
Year 2021			10,855,962	830,481	809,720	3,236,919	357,000	281,077		3,437	16,374,596

Year 2020			10,729,115	819,115	796,377	3,160,759	372,600	353,838		3,552	16,235,356
Year 2019			10,271,423	785,764	720,513	2,767,606	362,450	385,389		3,507	15,296,652

MSK 8/5/2021

EQUALIZED PROPERTY VALUE BY MUNICIPALITY

Budget Year 2022

	2020/ 2021	2021/ 2022	Change	% Change	2022 Net New Construction	2021 Net New Construction
CITY:						
Hayward	$230,607,400	$232,596,400	$1,989,000	0.86%	0.93%	0.97%
TOWNS:						
Bass Lake	$555,776,000	$584,702,600	$28,926,600	5.20%	0.51%	0.67%
Couderay	$30,738,400	$35,675,800	$4,937,400	16.06%	1.57%	3.10%
Draper	$50,630,000	$54,573,200	$3,943,200	7.79%	1.13%	0.70%
Edgewater	$191,035,900	$208,104,300	$17,068,400	8.93%	0.33%	0.59%
Hayward	$589,606,400	$641,132,000	$51,525,600	8.74%	0.92%	1.49%
Hunter	$205,882,700	$222,918,100	$17,035,400	8.27%	1.45%	0.70%
Lenroot	$293,403,500	$311,491,400	$18,087,900	6.16%	1.27%	1.03%
Meadowbrook	$19,371,600	$21,016,700	$1,645,100	8.49%	1.21%	0.21%
Meteor	$26,500,900	$27,100,800	$599,900	2.26%	0.60%	0.48%
Ojibwa	$55,800,300	$59,246,100	$3,445,800	6.18%	1.42%	0.65%
Radisson	$64,772,000	$65,633,800	$861,800	1.33%	0.18%	0.06%
Round Lake	$398,505,600	$418,376,400	$19,870,800	4.99%	0.58%	0.47%
Sand Lake	$418,189,700	$454,828,600	$36,638,900	8.76%	1.06%	1.41%
Spider Lake	$302,307,100	$334,420,900	$32,113,800	10.62%	0.26%	0.35%
Weirgor	$42,711,000	$46,041,100	$3,330,100	7.80%	0.33%	0.85%
Winter	$221,721,500	$237,674,700	$15,953,200	7.20%	0.77%	0.88%
	$3,466,952,600	$3,722,936,500	$255,983,900	7.38%		
VILLAGES:						
Couderay	$3,725,800	$4,087,100	$361,300	9.70%	0.36%	0.00%
Exeland	$7,867,300	$7,657,700	-$209,600	-2.66%	0.02%	0.65%
Radisson	$8,910,800	$9,880,200	$969,400	10.88%	0.92%	4.35%
Winter	$14,744,400	$14,647,700	-$96,700	-0.66%	1.70%	1.42%
	$35,248,300	$36,272,700	$1,024,400	2.91%		
TOTAL	$3,732,808,300	$3,991,805,600	$258,997,300	6.94%	0.80%	0.91%

SOURCE: Wisconsin Department of Revenue

SAWYER COUNTY

FEES

By
Department

2022

INDEX

SAWYER COUNTY AMBULANCE

		Charge
Basic Life Support Transport	$	1,000.00
Advanced Life Support 1 Transport	$	1,200.00
Advanced Life Support 2 Transport	$	1,500.00
Basic Life Support on Scene Care	$	400.00
Advanced Life Support on Scene Care	$	650.00
Specialty Transport	$	1,800.00
Event Coverage:		
BLS Staffed Ambulance (1)		$150/Hour
ALS Staffed Ambulance (1)		$175/Hour

Mileage - $21.00/per Loaded Mile

SAWYER COUNTY CHILD SUPPORT

		Charge	
Photo Copies:			
1 Sided	$	0.25	Page
2 Sided	$	0.35	Page
Reports:			
KIDS System	$	1.75	
Participant Account Statements		n/c	
Locate a Parent Service Fee	$	25.00	

SAWYER COUNTY CLERK

	Total Charge		County Share	Mediation Share	Statute	State Share
Marriage License	$ 100.00		$ 55.00	$ 20.00	767.405	$ 25.00
Work Permit	$ 10.00		$ 2.50			$ 7.50
Plat book	$ 30.00		$ 30.00			
County Directory	$2.50		$2.50			
Copy Charge	0.25		0.25			
Election Fees - Municipal Clerks	$1.00	Maintain WISV(	$1 Per Registered Voter			
	$1.00	Scan Poll Book	$1 Per Registered Voter			

$20.00 Programming $20.00 Per Municipality

SAWYER COUNTY CORONER

		Charge	
Current Rates			
Death Certificate	$	100.00	
Cremation Release	$	50.00	
Mileage Reimbursement	$	0.53	Mile
Hourly Rate	$	16.00	
Coroners Office Services			
Local Removal (when unable to locate family)	$	100.00	
Refrigeration	$	10.00	Day
Transport to Eau Claire	$	225.00	
Transport to Minneapolis	$	250.00	
Transport to Eau Claire w/Driver	$	250.00	
Transport to Minneapolis w/Driver	$	300.00	
Body Bag	$	20.00	

SAWYER COUNTY CRIMINAL JUSTICE

	Charge	
Electronic Monitoring	$ 20.00	Per Day
Portable Breath Test Kiosk	$ 2.50	Each Test

SAWYER COUNTY DISTRICT ATTORNEY

		Charge	
Public Defender	$	0.20	Page
Private Attorney	$	5.00	Up to 25 Pages
Private Attorney	$	10.00	Over 25 Pages
Private Attorney	$	0.25	Page over 50 Plus Postage
CD's	$	5.00	Per
Flash Drives	$	10.00	Per

SAWYER COUNTY DOG POUND

	Charge	County	State
Dogs			
Spayed	$ 8.00	$ 7.85	$ 0.15
Neutered	$ 8.00	$ 7.85	$ 0.15
Unspayed/neutered	$ 15.00	$ 14.60	$ 0.40
Late Fee - Per Dog			
April 1 - April 30	$ 10.00	$ 10.00	
May 1 - May 31	$ 20.00	$ 20.00	
June 1 - December 31	$ 30.00	$ 30.00	
Multiple Dog Licenses (up to 12 dogs)	$ 75.00	$ 73.25	$ 1.75
Late Fee Multiple Dogs			
April 1 - April 30	$ 100.00	$ 100.00	
May 1 - December 31	$ 125.00	$ 125.00	
Facility Fee (Grooming, boarding, pet store, etc.)	$ 50.00	$ 50.00	

SAWYER COUNTY FORESTRY DEPARTMENT

	Charge	County Share	Township Share
Firewood/Wood Residue Permit (2 sites per permit)	$ 10.00	$ 10.00	
Christmas Tree Permit Max of 3 trees per permit	$ 5.00	$ 4.50	$ 0.50
Bough Cutting Permit			
Individual Use Permit	$ 10.00	$ 9.00	$ 1.00
Seller's Permit	$ 50.00	$ 45.00	$ 5.00
Camping Permit (max of 10 days per permit)	$ 7.00	$ 7.00	Per Night, Unit
Low Use Access Permit (good for 5 years)	$ 25.00	$ 25.00	
Disability Permit (to use motorized vehicles in closed areas of Sawyer County Forest)	Free	See terms and conditions on permit application	
Pavilion Reservation at Hatchery Creek Park	$ 50.00	$ 50.00	Day

SAWYER COUNTY HIGHWAY

		Charge	
Copies			
One Sided			
	8 1/2 x 11	$ 0.25	
	8 1/2 x 14	$ 0.25	
	11 x 14	$ 0.35	
	Ledger Sized	$ 1.00	
Two Sided			
	8 1/2 x 11	$ 0.35	
	8 1/2 x 14	$ 0.35	
	11 x 14	$ 0.50	
Reproduction of Recorded Tape		$ 5.00	Per Tape
Fax Fee		$ 1.00	
		$ 0.25	Page
Engineer Copy		$ 0.67	Per Sq Ft
14 x 16		$ 1.25	
18 x 24		$ 2.00	
24 x 36		$ 4.00	
36 x 36		$ 6.00	
36 x 42		$ 7.00	
County-Wide Road Map		$ 10.00	
911 Township Maps		$ 7.00	
Northwoods Beach		$ 4.00	
Computer Color Print			
11 x 17			
	Color 911 Maps	$ 3.50	
	Color Zone District Map	$ 3.50	
Blue Prints			
14 x 16		$ 1.00	
18 x 24		$ 2.00	
30 x 30		$ 3.00	
Plotter Generated Color			
Zone District Map		$ 15.00	Per Township
911 Map		$ 15.00	Per Township
County-Wide Road Map		$ 25.00	

SAWYER COUNTY HIGHWAY

Plotted Color Maps	(mr = mapping rate)			
Line and Vector Drawings				
24 x 24		$	4.00	Plus mr/hr
24 x 36		$	8.00	Plus mr/hr
36 x 36		$	12.00	Plus mr/hr
36 x 42		$	14.00	Plus mr/hr
Custom Plotting				
Digital Orthophotography and Solid Fill Drawing		$	2.10	Per Sq Ft Plus mr/hr
Mapping Rate		$	30.00	Per Hour
Digital Format				
Digital Data		$	15.00	Minimum Charge
		$	0.15	Per Megabyte
Digital Orthophotography		$	25.00	Base Per Civil Township
Compact Disc		$	2.00	
Entire County (License Required)				
Mr Sid 1 CD, Tiff 8 CD's		$	950.00	
911 Layer With Roads on CD		$	12.50	
24 x 36 Glossy printed Ortho Photo	1" = 400'	$	30.00	
24 x 36 Matte Printed Ortho Photo	1" = 400'	$	30.00	
Information Technology Service Fees				
Full Extract of Assessment Database in Excel Format		$	100.00	
Single Township or Custom Extract		$30.00 - $50.00		Volume and Complexity

SAWYER COUNTY HUMAN SERVICES

	Charge
Behavioral Health Services Fees	
OWI Assessment	$ 250.00
AODA/MH Intake Counseling Session	$ 200.00
AODA/MH Hourly Session	$ 150.00
No Show/Late Cancellation Fee	$ 50.00
Victim Impact Panel	$ 50.00
Out of County Additional Fee	$ 50.00

SAWYER COUNTY PUBLIC HEALTH

Public Health		
Mantoux (TB) Test	$ 15.00	
Immunization Administration Fee	$ 15.00	
Influenza - Reviewed Annually	$ 37.00	
Sharps Container Only (Small/Large)	$5.00 / $10.00	
Sharps Container Disposal Fee	$ 7.00	Per Pound
Reproductive Health		
New Client (10 min	$ 60.00	
New Client (20 min	$ 120.00	
New Client (30 min	$ 180.00	
Established Client (5 min	$ 32.00	
Established Client (10 min	$ 64.00	
Established Client (15 min	$ 96.00	
Established Client (25 min	$ 126.00	
Non-Med FP Education	$ 70.00	
Water Tests		
Coliform Bacteria	$ 25.00	
Nitrate	$ 25.00	
Arsenic	$ 35.00	
Coliform Nitrate Combo	$ 45.00	
Homeowners Package	$ 65.00	
Real Estate Package	$ 80.00	
Metal Package	$ 125.00	

SAWYER COUNTY PUBLIC HEALTH

Supplies		
OCP (Birth Control)	$ 45.00	
Depo (Varies by Shipment) (Birth Control)	$ 0.25	
Nuva Ring (Price Varies by Current Shipment)	$7.00 / $9.00	
Azithromycin 1g	$ 30.00	
Ceftriaxone 250 mg 1m	$ 0.61	
EPT	$ 30.00	
Metronidazole 2g	$ 10.00	
Emergency Contraception	$ 36.00	
Male Condoms	$ 0.90	
Female Condoms	$ 4.80	
Tests		
Dipstick UA	$ 6.00	
CT, GC, Trich	NC	
Pregnancy Test	$ 18.00	
HIV-1, HIV-2 Combo (Blood)	$ 20.00	
Lab Handling Fee	$ 5.10	
Copies	$ 0.25	Per Page

SAWYER COUNTY SANITATION

Facility/License Type	Annual License Fee	Sawyer County Suggested Fees	Pre-inspections Fee	Reinspections Fee	Second & Subsequent Reinspection Fee	Late Fee	Operating without a License Fee	Special Condition Inspection Fee
Bed and Breakfast Establishments				(Same as State)	(Same as State)	(85)	(Same as State)	(175)
Bed and Breakfast Establishments	175, 120, 328, 110, 121		245, 225, 164, 300, 330	128	170	100	749	250
Lodging								
Tourist Rooming House	145, 120, 237, 110, 121		203, 225, 119, 300, 330	128	170	100	749	250
Hotel / Motel 5 - 30 Rooms	387, 225, 307, 205, 221		542, 275, 154, 480, 528	218	290	100	749	250
Hotel / Motel 31 - 99 Rooms	556, 310, 490, 280, 308		778, 425, 245, 665, 732	300	400	100	749	250
Hotel / Motel 100 - 199 Rooms	691, 390, 665, 355, 391		967, 600, 333, 795, 875	379	505	100	749	250
Hotel / Motel 200 + Rooms	796, 540, 665, 490, 539		1114, 800, 333, 1185, 1304	525	700	100	749	250
Campgrounds								
Campgrounds (1 - 25 sites)	241, 195, 258, 175, 193		337, 300, 129, 380, 418	180	240	100	749	250
Campgrounds (26 - 50 sites)	293, 275, 336, 250, 275		410, 375, 168, 565, 622	263	350	100	749	250
Campgrounds (51 - 100 sites)	339, 335, 427, 305, 336		475, 500, 214, 700, 770	319	425	100	749	250
Campgrounds (101 - 199 sites)	387, 390, 465, 355, 391		542, 625, 233, 830, 913	375	500	100	749	250
Campgrounds (200 + sites)	435, 450, 490, 410, 451		609, 750, 250, 965, 1062	435	580	100	749	250
Recreational and Educational Camps								
Recreational or Educational Campgrounds	241, 555, 253, 505, 556		337, 800, 127, 1200, 1320	540	720	100	749	250
Safety, Maintenance and Operation of Public Swimming								
Pool/Hot Tub (Seasonal/Year Round)	245, 230, 656/904, 420, 165		343, 150, 328/452, 200, 165	75	50	100	749	250
Water Attraction (Seasonal/Year Round)	324, 260, 717/962, na, na		454, 175, 358/481, na, na	75	50	100	749	250
Water Attraction with up to 2 pool slides	574, 300, 1049, na, na		804, 250, 524, na, na	125	50	100	749	250
Retail Food Establishments								
Food Sales of $1,000,000 and processes potentially hazardous food	1439, 755, 1299, 685, 754		2015, 400, 649, 1215, 385	450	na	100	749	250
Food Sales of $25,000 but less than $1,000,000 and processes potentially hazardous food	617-947, 295, 564, 265, 292		864-1326, 350, 282, 380, 275	190	na	100	749	250
Food Sales of at least $25,000 and is engaged in food processing, but does not process potentially hazardous food	534, 210, 433, 190, 209		1653, 225, 216, 250, 165	190	na	100	749	250
Food sales of less than $25,000 and is engaged in food processing	484, 70, 205, 60, 66		678, 135, 103, 250, 138	90	na	100	749	250
Does not engage in food processing	157, 50, 179, 45, 50		220, 110, na, 60, 138	90	na	100	749	250
Prepackaged Restaurant	157, 115, 284, 105, 116		220, 145, 142, 130, 143	98	130	100	749	250
Simple Restaurant	4-617, 255, 466-776, 230, 253		678-864, 250, 233-388, 320, 35	240	320	100	749	250
Moderate Restaurant	2-781, 365, 668-1114, 330, 363		927-1093, 350, 334-557, 470, 51	353	470	100	749	250
Complex Restaurant	-957, 595, 1094-1823, 540, 594		1162-1340, 550, 547-911, 770, 8	578	770	100	749	250
Temporary Restaurant	185, na, 200, 170,		259, na, 60, 300	0	0	100	749	250
Mobile Restaurant Base w/out food prep	157, 115, 180, na, 165		220, 145, 125, na, 182	98	130	100	749	250
Additional Area	103, 110		144, 145	0	0	100	749	250
Vending Machine Commissary				300	400	100	749	250
Vending Machine Commissary - Storage				233	310	100	749	250
Vending Machine Operator				0	0	100	749	250
Vending Machine Permit (each machine)				0	0	100	749	250
Tattooing and Body Piercing								
Tattoo Establishment	241, 150, 359, 135		337, 255, 180, 255	113	150	100	749	250
Body Piercing Establishment	241, 150, 359, 135		337, 255, 180, 255	113	150	100	749	250
Combined Tattoo & Body Piercing Est.	365, 240, 665, 220		511, 350, 333, 400	180	240	100	749	250
Practitioner								
Temporary Establishment	na, 115, 665, 170		na, 115, na, 300					

Brown, Trempealeau, Eau Claire, Douglas/Vilas, Bayfield

SAWYER COUNTY LAND RECORDS

		Charge		
Photo Copies				
One Sided				
	8 1/2 x 11	$	0.25	Page
	8 1/2 x 14	$	0.25	Page
	11 x 14	$	0.35	Page
Two Sided				
	8 1/2 x11	$	0.35	Page
	8 1/2 x 14	$	0.35	Page
	11 x 14	$	0.50	Page
Large Format Copier				
	14 x 16	$	1.50	Page
	18 x 24	$	2.50	Page
	24 x 36	$	5.00	Page
	36 x 36	$	6.00	Page
	36 x 42	$	7.00	Page
	36 x 48	$	8.00	Page
	Northwood's Beach	$	5.00	Page
	Odd Sized Paper	Round up to the next page size		
Reproduction of Recorded Tape				
	Supplies, tape	$	5.00	Per tape, requester
Fax Fee		$	1.00	Sending/Receiving
		$	0.25	Page
Printed Map Products	(cr = custom rate)			
	18 x 24	$	6.00	Plus cr/hour
	24 x 24	$	8.00	Plus cr/hour
	24 x 36	$	12.00	Plus cr/hour
	36 x 36	$	18.00	Plus cr/hour
	36 x 42	$	27.00	Plus cr/hour
	Custom Page Size	$	2.00	Per Sq. foot, plus ch/hou
	Custom Project Hourly Rate (cr/hour)	$	30.00	
911 Map Book		$	15.00	

SAWYER COUNTY LAND RECORDS

Printed Map Products - Continued					
Orthophotography & Plat Book					
	8 1/2 x 11	email & counter	$	1.00	Page
	8 1/2 x 14	email & counter	$	1.25	Page
	11 x 17	email & counter	$	2.00	Page
		Postal mailing	$	0.50	Page
	24 x 36	Orthophotography printed on photo pa	$	30.00	Page
Digital Format - Add material costs to all projects					
Materials cost					
	1 CD		$	2.00	
	1 DVD		$	3.00	
Orthophotography					
	1 Civil Township 1 foot res. b/w		$	25.00	
	Entire County 1 foot res. b/w (license required)		$	200.00	
	1 Section 6 inch res. b/w		$	10.00	
Custom project			$	1.00	Per 100 megabytes
			$	10.00	Minimum charge
Information Technology Service Fees					
	Full Extract of Assessment Database in Excel Forma		$	100.00	
	Single Township or Custom Extract		$	30.00 - 50.00	Dependant on complexity & vo

SAWYER COUNTY LAW ENFORCEMENT

		Charge	
Copies			
Open Records	$	0.25	Page
CD	$	5.00	
Paper Service	$	75.00	
Alarms	$	25.00	
Huber Fee	$	119.00	Week
Booking Fee - Jail	$	20.00	
Urine Analysis	$	10.00	
Event Coverage/Building Moves	$	65.00	Hourly

SAWYER COUNTY REGISTER OF DEEDS

	Statute	Charge		
Real Estate				
Recorded Documents	59.43(ar)	$ 30.00		
Plats	59.43(a1)(h)	$ 50.00		
Transportation Plat & Amendments	59.43(ar)	$ 25.00		
Transfer Fee		0.20%		
Vital Records				Additional Copies
Birth	69.22(1)	$ 20.00		$ 3.00
Death	69.22(1)	$ 20.00		$ 3.00
Marriage	69.22(1)	$ 20.00		$ 3.00
Divorce	69.22(1)	$ 20.00		$ 3.00
Copies				
Real Estate Copies	59.43(2)(B)	$ 2.00	$1.00 add 'l page	
Reports	Ordinance	$ 0.25	Page	
Tax Statements	Ordinance	$ 0.25	Page	
Fax	Ordinance	$ 1.00		
Certified Stamp	59.43(2)(b)	$ 1.00		
Online Services				
Laredo (public)		Free		
Authorized Credit card		$ 1.50	PNP keeps	
Laredo External Users		$ 85.00	Minimum Monthly plus .50 page/	
Official Records Online		$ 2.50	Per each vital record	
Tapestry		$ 500.00	Average per month	

SAWYER COUNTY TREASURER

		Charge
Returned Check Fee	$	35.00
Delinquent Tax Listing	$	50.00
Copy/Research	$	0.25
Tax Deed		
Advertising Fee	$	10.00
Tax Deed Expense	$	70.00
Preference to Previous Owner		
Administration Fee	$	200.00

SAWYER COUNTY ZONING DEPARTMENT

	Charge
Land Use Permits - Industrial Structures:	
New industrial related establishments	$ 250.00
Plus $5.00 per $1,000 cost of Construction	
Additions/alterations to existing industrial buildings	$ 150.00
Plus $5.00 per $1,000 cost of Construction	
Accessory buildings for existing industrial property	$ 150.00
Plus $5.00 per $1,000 cost of Construction	
Land Use Permits - New Business Fees (in existing building):	
Home Occupation	$ 25.00
New Small Business, up to 10 employees and up to 3,000 Sq. Ft. Floor Area	$ 50.00
New Business, 10-20 employees, and up to 5,000 square feet	$ 100.00
New Business over 20 employees, and up to 10,000 square feet	$ 200.00
New Business over 20 employees, over10,000 square feet	$ 500.00
Land Use Permits - New Commercial Building:	
New Commercial Building - Plus $5.00 per $1,000 cost of construction	$ 250.00
Additions/alterations to existing commercial buildings	
Plus $5.00 per $1,000 cost of construction	$ 150.00
Accessory buildings for existing commercial property	
Plus $5.00 per $1,000 cost of construction	$ 150.00
Telecommunications Facility	
New Construction or Substantial Modification (Class 1 Collocation)	$ 3,000.00
Class 2 Collocation	$ 500.00
Certified Soil Tests	
Review and filing fee for all certified soil tests	$ 50.00
Sanitary Permits	
Conventional, holding tanks, mounds, at-grade and in-ground pressure	$ 400.00
or other SBD6398 systems ($100.00 State/$300.00 County)	
Reconnection/Connection permit or other County Permit	$ 100.00
Privies (sealed vault or pit type) or other Non-Plumbing Sanitary Permit	$ 150.00
Revision/Transfer fee (plumber to plumber, owner to owner, site change)	$ 50.00
Renewal fee (one year)	$ 100.00
Register of Deeds	
*Recording Fee-Sawyer County Register of Deeds (subject to change):	$ 30.00
POWTS Maint. Agreement for Holding Tanks and Aerobic	
Treatment Unit Servicing Contracts, **FLAT FEE	
Wisconsin Fund Grant Program - site inspection and filing	$ 125.00

Wind Energy Systems Types	
Personal and Small	$ 75.00
Large	$ 500.00
New Mining Pit - also requires Conditional Use Application fee	$ 200.00
Rezone Applications - Public Hearing filing fee	$ 500.00
Refilling Fee (If application needs to be republished)	$ 150.00
Conditional Use Applications - Public Hearing filing fee + appl. Permit fee if approve	$ 350.00
Conditional Use renewal Fee	$ 175.00
Refilling Fee (If application needs to be republished)	$ 150.00
Zoning Ordinance Book	$ 15.00
Variance Applications	
Board of Appeals	$ 500.00
Administrative Appeals Application or Appeals of Zoning Committee Decisions	$ 800.00
Appeals of Zoning Committee Decisions or to be heard for reconsideration	$ 150.00
Writ Preparation - (plus $0.25 per page copy fee)	$ 25.00
Property Inspection - (Contact the Zoning Office for details)	$ 75.00
County Plat - ($100.00 Zoning/$400.00Technical) plus ($3.00 Zoning/$27.00 Technical) for each lot over eight (8) (May also require Conditional Use Application fee)	$ 500.00
Sign Permits	
Class C and Class E	$ 75.00
Class D (Billboards)	$ 250.00
Certified Survey Map Review - $100.00 per map plus $50.00 per lot (25% Zoning/75% Technical)	
State Platted Subdivisions - preliminary	
Filing fee and review plus $30.00 per lot (may also require Conditional Use Application fee)	$ 500.00
Field inspection - per day	$ 100.00
911 Applications	
New sign	$ 125.00
Replacement sign	$ 100.00
Land Use Permits - For Principal Structures (Dwellings):	

Dwellings: Onsite constructed, manufactured, and mobile homes. Fee is based on total square footage of **habitable area**. Includes basement, second story, third story and loft. **Do not include open decks, roofed or screened-in porches, unheated entryways, breezeways they are considered accessory structures. Detached or attached garages use Accessory Building fee chart.**

Square Footage	Primary Structure		Addition/ Alteration
100 to 199 sq. ft.	n/a		$ 75.00
200 to 349 sq. ft.	n/a		$ 100.00
350 to 499 sq. ft.	n/a		$ 125.00
500 to 999 sq. ft.	$ 250.00		$ 150.00
1,000 to 1,499 sq. ft.	$ 300.00		$ 175.00
1,500 to 1,999 sq. ft.	$ 350.00		$ 200.00
2,000 to 2,499 sq. ft.	$ 400.00		$ 225.00
2,500 to 2,999 sq. ft.	$ 450.00		$ 250.00
3,000 to 3,499 sq. ft.	$ 500.00		$ 275.00
3,500 to 3,999 sq. ft.	$ 550.00		$ 300.00
4,000 to 4,499 sq. ft.	$ 600.00		$ 325.00
4,500 to 4,999 sq. ft.	$ 650.00		$ 350.00
5,000 to 5,499 sq. ft.	$ 700.00		$ 375.00
5,500 to 5,999 sq. ft.	$ 750.00		$ 400.00
6,000 to 6,499 sq. ft.	$ 800.00		$ 425.00
6,500 to 6999 sq. ft.	$ 850.00		$ 450.00
7,000 to 7,499 sq. ft.	$ 900.00		$ 475.00
7,500 to 7,999 sq. ft.	$ 950.00		$ 500.00
8,000 to 8,499 sq. ft.	$ 1,000.00		$ 525.00
8,500 to 8,999 sq. ft.	$ 1,050.00		$ 550.00
9,000 to 9,499 sq. ft.	$ 1,100.00		$ 575.00
9,500 to 9,999 sq. ft.	$ 1,150.00		$ 600.00

Add $50.00 per 499 square feet.

Land Use Permits - For Accessory Structures and Buildings: Fees for decks, porches and patios may combine square footage for project on same permit. Other garages/sheds are calculated as separate fees and projects. *(Fee amount includes additions/alterations to accessory buildings)*	
100 square feet to 199 square feet	$ 50.00
200 square feet to 349 square feet	$ 75.00
350 square feet to 499 square feet	$ 100.00
500 square feet to 999 square feet	$ 150.00
1,000 square feet to 1,499 square feet	$ 200.00
1,500 square feet to 1,999 square feet	$ 250.00
2,000 square feet to 2,499 square feet	$ 300.00
2,500 square feet to 2,999 square feet (Add $50 per 499 square feet.)	$ 350.00
Boat House Permit Includes Grading Permit	$ 375.00
Minor Grading Permit See Section 8.21 S.C. Shoreland-Wetland Ordinance	$ 100.00
Filling, Grading, Land use as a separate use (Grading more than 10,000 sq. ft. up to 1 Acre	$ 300.00
Other/Miscellaneous (Blacktop, pavement, regrind surfacing)	$ 75.00
Shoreline Restoration Project	$ 75.00

Photocopies black & white Add $.75 more for color	
8 1/2 x 11 (1-sided)	$0.25
8 1/2 x 11 (2-sided)	$0.35
8 1/2 x 14 (1-sided)	$0.25
8 1/2 x 14 (2-sided)	$0.35
11 x 14 (1-sided)	$0.35
11 x 14 (2-sided)	$0.50
Ledger	$1.00
Reproduction of Recorded Tapes - Requester provides tapes	$5.00 each
Fax & Scan: $1.00 for sending/receiving plus $0.25 per additional page	$1.00 + $0.25

The following fees are based on the Sawyer County Public Records Fee Schedule.

All fees are double the amount for action conducted prior to receiving permit.

SAWYER COUNTY VETERANS DEPARTMENT

Round Trip Transportation to the Minneapolis VA Hospital	$25.00

MSK 10/6/21

2022 - 2026 Requested Capital Projects Summary

	2022	2023	2024	2025	2026
Fund Balance - Beginning of Year	**160,000**	**0**	**(18,000)**	**(140,500)**	**(238,000)**
EXPENDITURES					
General Government	$7,736,300	$116,965	$44,333	$165,050	$0
County Fleet	$76,290	$98,000	$98,000	$98,000	$98,000
Justice and Public Safety	$717,165	$646,000	$430,000	$435,000	$445,000
Public Works	$12,500	$0	$165,000	$165,000	$165,000
Public Works - Highway	$2,022,000	$2,081,080	$2,142,523	$2,206,424	$2,272,881
Health and Human Services	$4,000	$4,000	$44,000	$4,000	$44,000
Conservation & Development	$737,125	$32,105	$432,105	$32,105	$0
Total Gross Expenditures	$11,305,380	$2,978,150	$3,355,961	$3,105,579	$3,024,881
REVENUES					
Project Specific					
Veterans Transportation Grant	$12,000	$12,000	$12,000	$12,000	$12,000
State-DNR Dam Grant	$308,100	$0	$200,000	$0	$0
Land Information Grant	$24,300	$0	$0	$150,000	$0
Airport Entitlement Funds	$0	$0	$150,000	$150,000	$150,000
Airport State Funds	$12,500	$0	$7,500	$7,500	$7,500
Sale of Assets - Vehicles	$44,500	$4,500	$0	$0	$0
Grant - Tasers	$50,000	$0	$0	$0	$0
Proceeds From Debt Issuance-Facility	$7,500,000	$0	$0	$0	$0
Proceeds From Debt Issuance-Dams	$310,920	$0	$200,000	$0	$0
Proceeds From Debt Issuance-Equipment	$989,080	$1,247,070	$896,438	$857,155	$815,000
Subtotal Revenues-Project Specific	$9,251,400	$1,263,570	$1,465,938	$1,176,655	$984,500
Transfers & Fund Balance Applied					
Transfer From Fund 223 - Car Pool	$40,000	$0	$0	$0	$0
CIP Fund Balance Applied	$0	$0	$0	$0	$0
Resource Development Fund Balance Applied		$0	$0	$0	$0
Land Information Fund Balance Applied	$0	$0	$0	$0	$0
Veterans Fund Balance Excess	$0	$0	$0	$0	$0
Subtotal Transfers for Capital Uses	$40,000	$0	$0	$0	$0
Tax Levy					
Operating Levy	$139,480	$0	$0	$0	$0
EMS	$217,500	$160,500	$170,000	$170,000	$175,000
Highway Levy	$1,497,000	$1,536,080	$1,597,523	$1,661,424	$1,727,881
Subtotal Tax Levy	$1,853,980	$1,696,580	$1,767,523	$1,831,424	$1,902,881
Total Revenues	$11,145,380	$2,960,150	$3,233,461	$3,008,079	$2,887,381
Fund Balance - End of Year	**$0**	**($18,000)**	**($140,500)**	**($238,000)**	**($375,500)**

2022 - 2026 Requested Capital Projects Summary

GENERAL GOVERNMENT	Rank	2022	2023	2024	2025	2026
Expenditures						
IT - Fault Tolerance Servers	1	$150,000				
IT - Fault Tolerance Phase 2			$20,000	$20,000		
IT - Network Infrastructure			$20,000	$10,000		
Land Records - 3/4 Ton Pickup	3	$36,000				
Land Records - Update GPS Firmware	2	$8,300				
Land Records - Air Photos					$110,000	
Land Records - 1/2 Ton Pickup					$40,000	
Maintenance - Heat Pump Replacements	1	$13,000	$13,650	$14,333	$15,050	$0
Maintenance - Plow Truck	1	$29,000	$0	$0	$0	$0
Maintenance - Mtn Garage Roof	4	$0	$51,000	$0	$0	$0
Maintenance - Kansas St. Parking Lot			$12,315			
Courts - Second Courtroom	1	$7,500,000	$0	$0	$0	$0
Total General Government Projects Requested		$7,736,300	$116,965	$44,333	$165,050	$0
Revenues						
Revenue - Project Specific						
Land Information Grant		$24,300	$0	$0	$150,000	$0
Sale of Assets-L.R. Vehicle		$20,000				
Proceeds From Debt Issuance-Facility		$7,500,000	$0	$0	$0	$0
Proceeds From Debt Issuance-Equipment		$192,000	$116,965	$44,333	$15,050	$0
Subtotal Revenues-Project Specific		$7,736,300	$116,965	$44,333	$165,050	$0
Transfers & Fund Balance Applied						
Transfer From General Fund						
CIP Fund Balance Applied		$0	$0	$0	$0	$0
Land Information Fund Balance Applied						
Subtotal Revenues-Transfers & Fund Balalce Applied		$0	$0	$0	$0	$0
TAX LEVY						
Operating Levy			$0	$0	$0	
Subtotal Tax Levy		$0	$0	$0	$0	$0
Total General Government Revenues		$7,736,300	$116,965	$44,333	$165,050	$0
Fund Balance Applied		$0	$0	$0	$0	$0

2022 - 2026 Requested Capital Projects Summary						
COUNTY FLEET	**Rank**	**2022**	**2023**	**2024**	**2025**	**2026**
Expenditures						
Fleet - Lease Payments	1	$6,237				
Fleet - Buyout	1	$40,000				
HHS Fleet - Ford Edge	2	$30,053				
Replacments			$98,000	$98,000	$98,000	$98,000
Total County Fleet Projects Requested		$76,290	$98,000	$98,000	$98,000	$98,000
Revenues						
Revenues - Project Specific						
Sale of Assets - Vehicles		$20,000				
Proceeds From Debt Issuance-Equipment		$16,290	$98,000	$0	$0	$0
Subtotal Revenues-Project Specific		$36,290	$98,000	$98,000	$98,000	$98,000
Transfers & Fund Balance Applied						
Transfer From Fund 223 - Car Pool		$40,000				
Subtotal Revenues-Transfers & Fund Balalce Applied		$40,000	$0	$0	$0	$0
Total County Fleet Revenues		$76,290	$98,000	$98,000	$98,000	$98,000
Fund Balance Applied		$0	$0	$0	$0	$0

2022 - 2026 Requested Capital Projects Summary

PUBLIC SAFETY	Rank	2022	2023	2024	2025	2026
Expenditures						
Ambulance - New Ambulance w/Cot System	1	$160,000	$165,000	$170,000	$170,000	$175,000
Ambulance - Auto CPR Compression System	1	$22,000				
Ambulance - Generator Upgrade	2	$20,000				
Ambulance - Parking Lot Pavement	2	$20,000				
Law Enforcement - Sheriff-Body Cameras & Tasers	2	$50,000	$50,000	$50,000	$50,000	$50,000
Law Enforcement - Automate HVAC System	1	$20,000				
Law Enforcement - Camera Upgrade	2	$225,165	$200,000			
Law Enforcement - Squads and Setup (4)	1	$200,000	$205,000	$210,000	$215,000	$220,000
Law Enforcement - Transport Van		$0	$26,000	$0	$0	$0
Total Public Safety Projects Requested		$717,165	$646,000	$430,000	$435,000	$445,000
Revenues						
Revenues - Project Specific						
Sale of Assets - Ambulance		$4,500	$4,500			
Sale of Assets - Squads						
Grant - Camera & Tasers		$50,000	$0	$0	$0	$0
Proceeds From Debt Issuance-Equipment		$305,685	$455,000	$260,000	$265,000	$270,000
Subtotal Revenues-Project Specific		$360,185	$459,500	$260,000	$265,000	$270,000
Transfers & Fund Balance Applied						
Transfer From General Fund						
CIP Fund Balance Applied						
Subtotal Revenues-Transfers & Fund Balalce Applied		$0	$0	$0	$0	$0
Tax Levy						
Operating Levy		$139,480	$0	$0	$0	$0
EMS		$217,500	$160,500	$170,000	$170,000	$175,000
Subtotal Tax Levy		$356,980	$160,500	$170,000	$170,000	$175,000
Total Public Safety Revenues		$717,165	$620,000	$430,000	$435,000	$445,000
Fund Balance Applied		$0	$26,000	$0	$0	$0

2022 - 2026 Requested Capital Projects Summary

PUBLIC WORKS	Rank	2022	2023	2024	2025	2026
Expenditures						
Airport				$165,000	$165,000	$165,000
Mower replacement	2	$12,500				
Ramp Restoration - Cost $1,000,000 (County $15,000)						
Glide Slope Project - 100% State Funded						
Airport Layout Plan - Cost $100,000 (County $0)						
Ramp Balance of Funding (5% County)						
Runway (5% County)						
Total Public Works Projects Requested		$12,500	$0	$165,000	$165,000	$165,000
Revenues						
Revenue - Federal Entitlement Funds				$150,000	$150,000	$150,000
Revenue - State Funds		$12,500		$7,500	$7,500	$7,500
Proceeds From Debt Issuance-Equipment				1 $15,000		
Subtotal Revenues		$12,500	$0	$172,500	$157,500	$157,500
Transfers & Fund Balance Applied						
Transfer From General Fund						
CIP Fund Balance Applied						
Subtotal Revenues-Transfers & Fund Balalce Applied		$0	$0	$0	$0	$0
Total Public Works Revenues		$12,500	$0	$172,500	$157,500	$157,500
Fund Balance Applied		$0	$0	-$7,500	$7,500	$7,500

2022 - 2026 Requested Capital Projects Summary						
HEALTH AND HUMAN SERVICES	**Rank**	**2022**	**2023**	**2024**	**2025**	**2026**
Expenditures						
Veterans - Transport Van				$40,000		$40,000
Veterans - Remodel CVSO Office						
Veterans - Transfer to General Fund	1	$4,000	$4,000	$4,000	$4,000	$4,000
Total Public Works Projects Requested		$4,000	$4,000	$44,000	$4,000	$44,000
Revenues						
Revenues - Project Specific						
State Veteran's Transportation Grant		$12,000	$12,000	$12,000	$12,000	$12,000
Subtotal Revenues-Project Specific		$12,000	$12,000	$12,000	$12,000	$12,000
Total Public Works Revenues		$12,000	$12,000	$12,000	$12,000	$12,000
Fund Balance Applied		-$8,000	-$8,000	$32,000	-$8,000	$32,000

2022 - 2026 Requested Capital Projects Summary						
CONSERVATION & DEVELOPMENT	**Rank**	**2022**	**2023**	**2024**	**2025**	**2026**
Expenditures						
Res Dev-Comprehensive Plan Update						
Res Dev - Billy Boy Dam Repair						
Zoning-Upper Brunet River Dam Repair	1	$619,020				
Zoning-Fishtrap Dam Failure Analysis	2	$20,000				
Zoning-Deer Lake Dam Failure Analysis	2	$20,000				
Zoning-Vehicle	2	$30,000				
Zoning-Fishtrap Dam Repair				$400,000		
Forestry Pickup 3/4 Ton	2	$32,105	$32,105	$32,105	$32,105	
Forestry-Trimble GPS Unit and Software	2	$16,000				
Total Conservation & Development Projects Requested		$737,125	$32,105	$432,105	$32,105	$0
Revenues						
Revenues - Project Specific						
State DNR Dam Grant		$308,100	$0	$200,000	$0	$0
Proceeds From Debt Issuance-Dams		$310,920	$0	$200,000	$0	$0
Proceeds From Debt Issuance-Equipment		$78,105	$32,105	$32,105	$32,105	$0
Subtotal Revenues-Project Specific		$697,125	$32,105	$432,105	$32,105	$0
Transfers & Fund Balance Applied						
Fund Balance Applied-Resource Development						
Subtotal Transfers for Capital Uses		$0	$0	$0	$0	$0
Total Conservation & Development Revenues		$697,125	$32,105	$432,105	$32,105	$0
Fund Balance Applied		$40,000	$0	$0	$0	$0

2022 - 2026 Requested Capital Projects Summary						
HIGHWAY	**Rank**	**2022**	**2023**	**2024**	**2025**	**2026**
Expenditures						
Highway - Tri-Axle Truck	1	$205,000				
Highway - Tri-Axle Truck	1	$205,000				
Highway - 1 Ton Dump Truck	1	$75,000				
Highway - Stacking Conveyor	1	$40,000				
Highway - Miscellaneous	1	$20,000				
Subtotal Highway Equipment		$545,000	$545,000	$545,000	$545,000	$545,000
Overlay 13 - 14 miles of CTH's		$1,477,000	$1,536,080	$1,597,523	$1,661,424	$1,727,881
Subtotal Highway Construction Projects		$1,477,000	$1,536,080	$1,597,523	$1,661,424	$1,727,881
Total Highway Requested		$2,022,000	$2,081,080	$2,142,523	$2,206,424	$2,272,881
Revenues						
Proceeds From Debt Issuance-Equipment		$397,000	$545,000	$545,000	$545,000	$545,000
Subtotal Revenues-Project Specific		$397,000	$545,000	$545,000	$545,000	$545,000
TAX LEVY						
Capital Levy		$1,497,000	$1,536,080	$1,597,523	$1,661,424	$1,727,881
Subtotal Tax Levy		$1,497,000	$1,536,080	$1,597,523	$1,661,424	$1,727,881
Total Revenues		$1,894,000	$2,081,080	$2,142,523	$2,206,424	$2,272,881
Fund Balance Applied		$128,000	$0	$0	$0	$0

SAWYER COUNTY MSK 10/6/21
Budget Year 2022
Capital - Debt Purchases

	Loan	
HIGHWAY		
Tri-Axle Truck	Y	205,000
Tri-Axle Truck	Y	205,000
Dump truck 1 Ton	Y	75,000
Stacking Conveyor	Y	40,000
Re-allocate Hwy Bridge Aid		(128,000)
OTHER		
IT-Fault Tolerance (Redundancy)	Y	150,000
Maint-Heat Pumps	Y	13,000
Maint-Plow Truck	Y	29,000
Fleet-Lease Payments	Y	6,237
Fleet-Ford Edge	Y	10,053
LEC-Automate HVAC System	Y	20,000
LEC-Camera Upgrade	Y	85,685
LEC-Squads and Setup	Y	200,000
Forestry-Pickup	Y	32,105
Forestry-Trimble GPS Unit	Y	16,000
Zoning-Vehicle	Y	30,000
Brunet Dam	Y	310,920
Total		1,300,000

BOARD OF
COMMISSIONERS
OF PUBLIC LANDS
1848

Managing Wisconsin's trust assets for public education

Douglas La Follette, *Secretary of State*
Sarah Godlewski, *State Treasurer*
Joshua L. Kaul, *Attorney General*

101 E. Wilson Street
2nd Floor
PO Box 8943
Madison, WI 53708-8943

608 266-1370 INFORMATION
608 266-0034 LOANS
608 267-2787 FAX
bcpl.wisconsin.gov

Thomas P. German, *Executive Secretary*

September 30, 2021

Ms. Lynn Fitch
Sawyer County
10610 Main Street, Suite 10
Hayward, WI 54843-0836

ID# 05605569

Dear Ms. Fitch:

Thank you for requesting a loan application from the BCPL State Trust Fund Loan Program. Your application is attached, along with associated forms and directions. Please look through these documents and call us with any questions.

Please check your application to confirm the correct amount, rate, term, and purpose of the loan. The application interest rate should correspond to the current interest rates for BCPL General Obligation Trust Fund loans:

General Obligation Loan Rates:

2 Years	2.50%
3 – 5 Years	2.50%
6 – 10 Years	3.00%
11 – 20 Years	4.00%

Your interest rate is now locked at the above level for 60 days. To maintain that interest rate lock and prevent the possibility of needing to re-start the loan process from the beginning, BCPL needs to receive a properly completed loan application within 60 days from the date of this letter.

Following approval of the Application and Borrowing Resolution by your Board, the application must be completed and returned to BCPL along with the meeting minutes and the Anticipated Schedule of Disbursements. To provide enough time for internal reviews, loan processing, and assembling of our Board agenda materials, completed documents must be received a minimum of eight (8) calendar days before the next BCPL board meeting. The BCPL Board meets the first and third Tuesdays of each month.

BCPL requests that all Borrowers provide digital photographs of the projects that we finance (if applicable). We use these photos for promotional materials regarding the BCPL State Trust Fund Loan Program. Please remember to email a few high-resolution digital photographs, and be sure to include photographer credit information. We thank you in advance.

If you have questions regarding any of the documentation required by BCPL, the application process or the status of your application, please call me at 608-266-0034 or email me at richard.sneider@wisconsin.gov.

Sincerely,

Richard Sneider, CFA, CIPM
Chief Investment Officer

Enclosures: 1) Application Form – County 20 Year Maximum
2) Checklist for Application Review
3) Anticipated Schedule of Disbursements

129.doc

BOARD OF COMMISSIONERS OF PUBLIC LANDS 1848

Managing Wisconsin's trust assets for public education.

BCPL State Trust Fund Loan Program
Application Checklist

The application must be completed and submitted on the original paper supplied by BCPL.
No copies will be accepted and any alterations will void the application.

Please check the following items prior to submitting your application:

- Confirm that each blank is filled in. Please check every page carefully.
- Confirm that all required signatures are present. Original signatures are essential as signature stamps will void the application.
- Confirm that all voting members of your Board or Council are listed and that each vote is properly recorded. If a voting member is absent from the meeting, please write or type "Absent" in the vote area.
- Confirm that meeting dates are accurate. If you are unsure which meeting the application is referring to, please contact us.
- Confirm that the Total Equalized Valuation you are providing is from the most recent year available. This information is generally available on the Wisconsin Department of Revenue website. If you have any Tax Incremental Districts, please use **TID IN** valuation.
- Confirm that each General Obligation debt has been listed with the principal balance as of the certification date. If your municipality has no outstanding debt, list "None" under name of creditor and enter –0– as the total indebtedness.
    - ***If you require additional space to list individual debts or wish to submit the current debt schedule in a different format, you may include an attachment to the debt page. DO NOT COMPLETE THE SAMPLE FORM BELOW! Type the following certification language on the attachment and return it with your application:***

        1. **Type the following phrase as the page header:**

           "Attachment to Page ____ of BCPL State Trust Fund Loan Application ID#**05605569**"

        2. **Below the loan schedule, type and complete the following:**

           I hereby certify that all general obligation debts of the __________ of ______________________, in the County of ______________________, State of Wisconsin, are included in the above schedule, and that this schedule is true and correct as of ______________________, 201__.

           ____
           Clerk (signature)

           ____
           Clerk (print or type name)

           ______________________, 20___
           Date

SAMPLE TEXT

- A copy of the minutes from the meeting at which the Resolution to Borrow Funds and Levy Tax was presented and approved is required to process the application. This meeting must take place following your receipt of the application. Please make certain that the resolution approved by your board or council is the exact resolution contained in the application. The minutes from this meeting should also contain this language.

- Mail the completed application and meeting minutes to the address below:
  Board of Commissioners of Public Lands
  P.O. Box 8943
  Madison, WI 53708-8943

- For overnight (non-USPS) delivery, please note that our street address has a different zip code:
  Board of Commissioners of Public Lands
  101 E. Wilson Street, 2nd Floor
  Madison, WI 53703

Upon receipt, BCPL staff will review your application and contact you if any additional information or corrections to the application are required.

To allow time for internal reviews, BCPL needs to receive your completed application a minimum of 8 days in advance of our Board's next scheduled board meeting. The BCPL Board meets the first and third Tuesday of each month. Following approval by the BCPL loan committee and a legal review by the office of the Attorney General, the application will be placed on the agenda for the next available board meeting.

Following board approval, there are a few additional steps and your loan may be funded in 5-10 days. All draws must be made within four months of the board approval date.

BCPL appreciates having photographs of the projects that we help finance. We use these photos both internally and for publishing of promotional materials regarding the BCPL State Trust Fund Loan Program. If possible, please forward high-resolution, digital photographs of the project being financed. Be sure to include information on who should be given credit for the photos. We thank you in advance.

Please contact us at (608) 266-0034 or richard.sneider@wisconsin.gov if you have any questions.

BOARD OF COMMISSIONERS OF PUBLIC LANDS 1848

Managing Wisconsin's trust assets for public education.

BCPL State Trust Fund Loan Program
Anticipated Schedule of Disbursements

Sawyer County
Worksheet # 05605569
Finance Purchase of Capital Equipment And Dam Rehab
$1,300,000.00

Please tell us when you anticipate the need for loan funds:

Disbursement Date	Disbursement Amount

NOTE: Fill out this form using your best estimates as of the loan application date. ***This is not an actual disbursement form.*** We request this information to help us better manage the investment of State of Wisconsin Trust Funds. After your loan has been approved, you will receive a "Request for Loan Disbursement" form to request the actual distribution of funds.

Please return form to:

Board of Commissioners of Public Lands
PO Box 8943
Madison, WI 53708-8943

fax 608.267.2787
richard.sneider@wisconsin.gov

RAS

Rev. 04/2012

STATE OF WISCONSIN

BOARD OF COMMISSIONERS OF PUBLIC LANDS

101 EAST WILSON STREET, 2ND FLOOR

POST OFFICE BOX 8943

MADISON, WISCONSIN 53708-8943

APPLICATION FOR STATE TRUST FUND LOAN

COUNTY - 20 YEAR MAXIMUM

Chapter 24 Wisconsin Statutes

SAWYER COUNTY

Date sent: September 30, 2021

Received and filed in Madison, Wisconsin:

____

ID # 05605569

RAS

RETURN THIS ORIGINAL – DO NOT RETURN PHOTOCOPY.

TO: BOARD OF COMMISSIONERS OF PUBLIC LANDS

We, the undersigned chairman and clerk of the County of **Sawyer**, Wisconsin, in accordance with the provisions of Chapter 24 of the Wisconsin Statutes, do hereby make application for a loan of **One Million Three Hundred Thousand And 00/100** Dollars **($1,300,000.00)** from the Trust Funds of the State of Wisconsin for the purpose of **financing purchase of highway department and other equipment and dam rehabilitation**.

The loan is to be continued for a term of **2** years from the 15th day of March preceding the date the loan is made. The loan is to be repaid in annual installments, as provided by law, with interest at the rate of **2.50** percent per annum.

We agree to the execution and signing of such certificates of indebtedness as the Board may prepare and submit, all in accordance with Chapter 24, Wisconsin Statutes.

The application is based upon compliance on the part of the County with the provisions and regulations of the statutes above referred to, as set forth by the following statements which we do hereby certify to be correct and true.

The meeting of the supervisors of the County of **Sawyer** Wisconsin, which approved and authorized this application for a loan was a regularly called meeting held on the ______ day of _________________, 20_____.

At the aforesaid meeting a resolution was passed by a majority vote of the members of the board of supervisors approving and authorizing an application to the Board of Commissioners of Public Lands, State of Wisconsin, for a loan of **One Million Three Hundred Thousand And 00/100** Dollars **($1,300,000.00)** from the Trust Funds of the State of Wisconsin to the County of **Sawyer**, Wisconsin, for the purpose of **financing purchase of highway department and other equipment and dam rehabilitation**. That at the same time and place, the board of supervisors of the County of **Sawyer** by a majority vote of the members, adopted a resolution levying upon all the taxable property in the county, a direct annual tax sufficient in amount to pay the annual installments of principal and interest, as they fall due, all in accordance with Article XI, Sec. 3 of the Constitution and Sec. 24.66(5), Wisconsin Statutes.

A copy of the aforesaid resolutions, certified to by the clerk, as adopted at the meeting, and as recorded in the minutes of the meeting, accompanies this application.

A statement of the equalized valuation of all the taxable property within the County of **Sawyer** certified to by the clerk, accompanies this application.

Given under our hands in the County of **Sawyer**, Wisconsin, this _____ day of _______________, 20_____.

____
Chairman, County of **Sawyer**

____
Clerk, County of **Sawyer**

RETURN THIS ORIGINAL – DO NOT RETURN PHOTOCOPY.

FORM OF RECORD

The following preamble and resolutions were presented by Supervisor ______________________ and were read to the meeting.

By the provisions of Sec.24.66 of the Wisconsin Statutes, all municipalities may borrow money for such purposes in the manner prescribed, and,

By the provisions of Chapter 24 of the Wisconsin Statutes, the Board of Commissioners of Public Lands of Wisconsin is authorized to make loans from the State Trust Funds to municipalities for such purposes. (Municipality as defined by Sec. 24.60(2) of the Wisconsin Statutes means a town, village, city, county, public inland lake protection and rehabilitation district, town sanitary district created under Sec. 60.71 or 60.72, metropolitan sewerage district created under Sec. 200.05 or 200.23, joint sewerage system created under Sec. 281.43(4), school district or technical college district.)

THEREFORE, BE IT RESOLVED, that the County of **Sawyer**, Wisconsin, borrow from the Trust Funds of the State of Wisconsin the sum of **One Million Three Hundred Thousand And 00/100** Dollars **($1,300,000.00)** for the purpose of **financing purchase of highway department and other equipment and dam rehabilitation** and for no other purpose.

The loan is to be payable within **2** years from the 15th day of March preceding the date the loan is made. The loan will be repaid in annual installments with interest at the rate of **2.50** percent per annum from the date of making the loan to the 15th day of March next and thereafter annually as provided by law.

RESOLVED FURTHER, that there shall be raised and there is levied upon all taxable property, within the County of **Sawyer**, Wisconsin, a direct annual tax for the purpose of paying interest and principal on the loan as they become due.

RESOLVED FURTHER, that no money obtained by the County of **Sawyer** by such loan from the state be applied or paid out for any purpose except **financing purchase of highway department and other equipment and dam rehabilitation** without the consent of the Board of Commissioners of Public Lands.

RESOLVED FURTHER, that in case the Board of Commissioners of Public Lands of Wisconsin agrees to make the loan, that the chairman and clerk of the County of **Sawyer**, Wisconsin, are authorized and empowered, in the name of the county to execute and deliver to the Commission, certificates of indebtedness, in such form as required by the Commission, for any sum of money that may be loaned to the county pursuant to this resolution. The chairman and clerk of the county will perform all necessary actions to fully carry out the provisions of Chapter 24, Wisconsin Statutes, and these resolutions.

RESOLVED FURTHER, that this preamble and these resolutions and the aye and no vote by which they were adopted, be recorded, and that the clerk of this county forward this certified record, along with the application for the loan, to the Board of Commissioners of Public Lands of Wisconsin.

RETURN THIS ORIGINAL – DO NOT RETURN PHOTOCOPY.

Supervisor ______________________ moved adoption of the foregoing preamble and resolutions.

The question being upon the adoption of the foregoing preamble and resolutions, a vote was taken by ayes and noes, which resulted as follows:

1. Supervisor ______________________ voted ______________
2. Supervisor ______________________ voted ______________
3. Supervisor ______________________ voted ______________
4. Supervisor ______________________ voted ______________
5. Supervisor ______________________ voted ______________
6. Supervisor ______________________ voted ______________
7. Supervisor ______________________ voted ______________
8. Supervisor ______________________ voted ______________
9. Supervisor ______________________ voted ______________
10. Supervisor ______________________ voted ______________
11. Supervisor ______________________ voted ______________
12. Supervisor ______________________ voted ______________
13. Supervisor ______________________ voted ______________
14. Supervisor ______________________ voted ______________
15. Supervisor ______________________ voted ______________
16. Supervisor ______________________ voted ______________
17. Supervisor ______________________ voted ______________
18. Supervisor ______________________ voted ______________
19. Supervisor ______________________ voted ______________
20. Supervisor ______________________ voted ______________
21. Supervisor ______________________ voted ______________
22. Supervisor ______________________ voted ______________
23. Supervisor ______________________ voted ______________

RETURN THIS ORIGINAL – DO NOT RETURN PHOTOCOPY.

24.	Supervisor	______________________	voted	________________
25.	Supervisor	______________________	voted	________________
26.	Supervisor	______________________	voted	________________
27.	Supervisor	______________________	voted	________________
28.	Supervisor	______________________	voted	________________
29.	Supervisor	______________________	voted	________________
30.	Supervisor	______________________	voted	________________
31.	Supervisor	______________________	voted	________________
32.	Supervisor	______________________	voted	________________
33.	Supervisor	______________________	voted	________________
34.	Supervisor	______________________	voted	________________
35.	Supervisor	______________________	voted	________________
36.	Supervisor	______________________	voted	________________
37.	Supervisor	______________________	voted	________________
38.	Supervisor	______________________	voted	________________
39.	Supervisor	______________________	voted	________________
40.	Supervisor	______________________	voted	________________
41.	Supervisor	______________________	voted	________________
42.	Supervisor	______________________	voted	________________
43.	Supervisor	______________________	voted	________________
44.	Supervisor	______________________	voted	________________
45.	Supervisor	______________________	voted	________________

A majority of the members of the county board of supervisors of the County of **Sawyer**, State of Wisconsin, having voted in favor of the preamble and resolutions, they were declared adopted.

RETURN THIS ORIGINAL – DO NOT RETURN PHOTOCOPY.

STATE OF WISCONSIN

County of **Sawyer**

I, ____________________________, Clerk of the County of **Sawyer**, State of Wisconsin, do hereby certify that the foregoing is a true copy of the record of the proceedings of the board of supervisors of the County of **Sawyer** at a meeting held on the _____ day of ________________, 20______, relating to a loan from the State Trust Funds. I further certify that I have compared the same with the original record thereof in my custody as clerk and that the same is a true copy thereof, and the whole of such original record.

I further certify that the board of supervisors of the County of **Sawyer** is constituted by law to have ________ members, and that the original of said preamble and resolutions was adopted at the meeting of the board of supervisors by a vote of _______ ayes to ______ noes and that the vote was taken in the manner provided by law and that the proceedings are fully recorded in the records of the county.

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed the seal of the County of **Sawyer** this ______ day of __________________, 20_____.

____
Clerk (Signature)

____
Clerk (Print or Type Name)

County of **Sawyer**

State of Wisconsin

RETURN THIS ORIGINAL – DO NOT RETURN PHOTOCOPY.

STATE OF WISCONSIN
COUNTY OF **SAWYER**
TO: THE BOARD OF COMMISSIONERS OF PUBLIC LANDS

I, ____________________________, Clerk of the County of **Sawyer**, State of Wisconsin, do hereby certify that it appears by the books, files and records in my office that the valuation of all taxable property in the County of **Sawyer** is as follows:

EQUALIZED VALUATION FOR THE YEAR **20**____* **$**__________________________
* Latest year available

I further certify that the whole existing indebtedness of the County of **Sawyer**, State of Wisconsin, is as follows (list each item of indebtedness):

NAME OF CREDITOR	PRINCIPAL BALANCE (EXCLUDING INTEREST)
	$
	$
	$
	$
	$
	$
	$
TOTAL INDEBTEDNESS:	$

____
Clerk (Signature)

____
Clerk (Print or Type Name)

County of **Sawyer**

State of Wisconsin

____________________________________, 20______
Date

THE TOTAL INDEBTEDNESS, INCLUDING THE TRUST FUND LOAN APPLIED FOR, MAY NOT EXCEED 5% OF THE VALUATION OF THE TAXABLE PROPERTY AS EQUALIZED FOR STATE PURPOSES. (Sec. 24.63(1), Wis. Stats., 1989-90)

RETURN THIS ORIGINAL – DO NOT RETURN PHOTOCOPY.

NOTICE OF PUBLIC BUDGET HEARING FOR SAWYER COUNTY, WISCONSIN
2022 BUDGET

NOTICE IS HEREBY GIVEN, That on October 28, 2021 at 6:30 PM at the Sawyer County Courthouse, Hayward, Wisconsin, the County Board will hold a public hearing on the proposed budget for the year 2022. The following is a summary of the proposed 2022 budget. A detailed account of the proposed budget may be inspected at the County Administration offices.

GENERAL FUND	2021 Budget	2022 Proposed	Percentage Change
EXPENDITURE AND OTHER USES:			
General Government	$ 4,366,773	$ 4,481,431	
Public Safety	8,463,600	8,654,564	
Public Works	115,348	117,276	
Health & Human Services	676,105	676,072	
Culture, Recreation and Education	495,821	492,235	
Conservation & Development	960,375	963,732	
Other Financing Uses	10,000	1,285,290	
Total Expenditures and Other Uses	$ 15,088,022	$ 16,670,600	10.49%
REVENUE AND OTHER SOURCES:			
Property Tax Levy	$6,975,828	$6,965,779	
Taxes (other than levy)	2,355,581	2,549,781	
Intergovernmental Grants & Aids	877,523	908,521	
Licenses & Permits	246,000	246,000	
Fines, Forfeitures & Penalties	35,000	30,000	
Public Charges for Services	3,922,845	4,011,529	
Intergovernmental Charges for Services	87,669	105,908	
Miscellaneous Revenues	468,576	448,018	
Other Financing Sources	119,000	1,405,064	
Total Revenues and Other Sources	$15,088,022	$16,670,600	10.49%

Governmental and Proprietary Funds Combined

	Estimated Fund Balance 1/1/2022	Total Revenues	Total Expenditures	Estimated Fund Balance 12/31/2022	Property Tax Contribution
General Fund	$ 8,725,620	$15,380,310	$ 16,670,600	$ 7,435,330	$6,965,779
Special Revenue Funds	1,200,007	10,476,962	10,569,751	1,107,218	2,801,000
Debt Service Funds	1,046	782,445	782,445	1,046	1,190,400
Capital Projects Funds	1,799,432	8,020,480	9,760,580	59,332	356,980
Internal Service Funds:					
Highway Department	3,274,055	4,790,925	4,990,925	3,074,055	1,712,925
Office Expense	3,450	116,000	116,000	3,450	-
Fiduciary Fund	64,302	40,505	40,500	64,307	
Total	$ 15,067,912	$ 39,607,627	$ 42,930,801	$ 11,744,738	$ 13,027,084

	2021 Budget	2022 Proposed Budget
County Equalized Value (TID Out)	3,732,808,300	3,991,805,600
County Tax Levy	$ 12,395,368	$ 13,027,084
Tax Rate (Per $1,000 Valuation)	$3.32	$3.26

			MSK 10/7/2021	
SAWYER COUNTY				
Budget Watch List				
Budget Year 2021				
				Favorable/
REVENUES	Total	Budget	Variance	Unfavorable
Interest on Taxes	246,383	160,000	(86,383)	F
Penalty on Taxes	61,543	40,000	(21,543)	F
Sales Tax Income	1,767,215	2,000,000	232,785	U
County Forest Stumpage	1,647,508	1,800,000	152,492	U
Interest on Investments	102,805	125,000	22,195	U
Profit on Tax Deed Sales	64,022	50,000	(14,022)	F
Cty Share Fines & Forfeits	19,366	35,000	15,634	U
GAL Revenue	11,605	33,000	21,395	U
Register in Probate Fees	4,539	10,000	5,461	U
Court Fees & Costs	129,644	130,000	356	U
Co. Share of Real Estate Tax	116,789	75,000	(41,789)	F
Reg. of Deeds Fees	116,247	100,000	(16,247)	F
Zoning Fees	25,800	30,000	4,200	U
Sanitary Permits	87,700	85,000	(2,700)	F
Forestry GNA	-	39,673	39,673	U
Board of Prisoner	193,783	70,000	(123,783)	F
Ambulance Fees	999,191	1,441,050	441,859	U
Airport FBO	8,504	24,500	15,996	U
Airport Hangar Leases	1,479	17,000	15,521	U
Child Support-State Aid	114,955	250,000	135,045	U
Child Support-Incentive	28,239	13,000	(15,239)	F
Veterans-Transportation Fees	975	9,000	8,025	U
HHS Client Collections	844,309	1,415,003	570,694	U
Agent State Client Collection	238,641	233,630	(5,011)	F
EXPENDITURES				
Health Insurance	2,253,700	3,176,038	922,338	F
Sheriff-Regular Salary	955,530	1,320,651	365,121	F
Sheriff-Overtime	101,793	124,000	22,207	F
Sheriff-Fuel	58,743	105,000	46,257	F
Jail-Regular Salary	633,071	946,429	313,358	F
Jail-Overtime	81,228	98,791	17,563	F
Jail-Prisoner Medical	34,919	25,000	(9,919)	U
Jail-Contracted Medical	110,065	125,119	15,054	F
Jail-Prisoner Housing	45,392	95,000	49,608	F
Jail-Food	168,704	240,320	71,616	F
Amb-Regular Salary	724,774	1,078,721	353,947	F
Amb-Overtime	161,061	214,631	53,570	F
Amb-Fuel	37,369	60,000	22,631	F
HHS-Family Serv/RCC	568,253	650,000	81,747	F
HHS-Mendota/Winnebago	583,346	600,000	16,654	F
DEPARTMENT				
Ambulance Department -				
Excess/(Defict)	133,911	-	(133,911)	F

FINANCE COMMITTEE

Budget Year 2022

G/L Account	Account Description	2021 Actual Amount	2021 Amended Budget	2022 Department	2022 Administrator
Fund **100 - General Fund**					
Department **10 - Accounting Manager**					
State Account **51511 - Accounting Manager Expenses**					
Personal Services					
100-10-51511-50111	Regular Salaries	84,945.86	115,045.00	122,497.00	122,497.00
100-10-51511-50144	Term Life Ins./Employer's Share	24.89	25.00	32.00	32.00
100-10-51511-50147	Workers Comp	154.21	208.00	193.00	193.00
100-10-51511-50151	FICA-Employer's Share	5,945.03	8,801.00	9,371.00	9,371.00
100-10-51511-50152	Retirement-Employer's Share	5,725.55	7,765.00	7,962.00	7,962.00
100-10-51511-50154	Hospital and Health Insurance	31,047.81	38,854.00	44,865.00	42,914.00
100-10-51511-50155	Flex Administration Fees	194.31	47.00	187.00	187.00
100-10-51511-50156	Health Reimb. Acct.	4,000.00	4,000.00	4,000.00	4,000.00
	Personal Services Totals	$132,037.66	$174,745.00	$189,107.00	$187,156.00
Contractual Services					
100-10-51511-50213	Special Accounting Fees	3,640.00	4,300.00	7,100.00	7,100.00
100-10-51511-50225	Telephone	181.59	160.00	175.00	175.00
	Contractual Services Totals	$3,821.59	$4,460.00	$7,275.00	$7,275.00
Supplies and Expense					
100-10-51511-50311	Postage	117.29	75.00	200.00	200.00
100-10-51511-50312	Office Supplies	169.45	200.00	250.00	250.00
100-10-51511-50313	Printing	487.82	800.00	625.00	625.00
100-10-51511-50319	Computer Supplies	.00	.00	100.00	100.00
100-10-51511-50321	Publications/Legal Notices	.00	850.00	850.00	850.00
100-10-51511-50325	Registration Fees	705.00	555.00	850.00	850.00
100-10-51511-50329	Dues/Subscriptions	25.00	50.00	50.00	50.00
100-10-51511-50335	Meal Expenses	.00	100.00	100.00	100.00
100-10-51511-50339	Travel	.00	2,525.00	2,525.00	2,525.00
	Supplies and Expense Totals	$1,504.56	$5,155.00	$5,550.00	$5,550.00
	State Account **51511 - Accounting Manager Expenses** Totals	($137,363.81)	($184,360.00)	($201,932.00)	($199,981.00)
	Department **10 - Accounting Manager** Totals	($137,363.81)	($184,360.00)	($201,932.00)	($199,981.00)
Department **17 - Treasurer**					
Public Charges for Services					
General Government					
Treasurers Fees					
100-17-46120	County Treasurer's Fees	660.43	500.00	500.00	500.00
100-17-46122	Returned Check Fee	540.00	500.00	500.00	500.00

G/L Account	Account Description	2021 Actual Amount	2021 Amended Budget	2022 Department	2022 Administrator
Fund **100 - General Fund**					
Department **17 - Treasurer**					
Public Charges for Services					
General Government					
Treasurers Fees					
	Treasurers Fees Totals	$1,200.43	$1,000.00	$1,000.00	$1,000.00
	General Government Totals	$1,200.43	$1,000.00	$1,000.00	$1,000.00
	Public Charges for Services Totals	$1,200.43	$1,000.00	$1,000.00	$1,000.00
State Account **51520 - County Treasurer Expenses**					
Personal Services					
100-17-51520-50111	Regular Salaries	102,738.55	137,386.00	151,254.00	151,254.00
100-17-51520-50144	Term Life Ins./Employer's Share	53.46	200.00	134.00	134.00
100-17-51520-50147	Workers Comp	186.82	248.00	238.00	238.00
100-17-51520-50151	FICA-Employer's Share	7,237.14	10,510.00	11,571.00	11,571.00
100-17-51520-50152	Retirement-Employer's Share	7,051.04	9,274.00	9,831.00	9,831.00
100-17-51520-50154	Hospital and Health Insurance	44,012.80	52,601.00	60,738.00	58,097.00
100-17-51520-50155	Flex Administration Fees	218.50	200.00	187.00	187.00
100-17-51520-50156	Health Reimb. Acct.	5,800.00	5,800.00	5,800.00	5,800.00
	Personal Services Totals	$167,298.31	$216,219.00	$239,753.00	$237,112.00
Contractual Services					
100-17-51520-50219	Maintenance Contracts	3,202.80	10,111.00	10,500.00	10,500.00
100-17-51520-50225	Telephone	272.36	500.00	500.00	500.00
100-17-51520-50298-211	Del. RE Tax Write-Offs	.00	200.00	200.00	200.00
100-17-51520-50312-115	Bank Fees	2,000.00	3,000.00	2,400.00	2,400.00
	Contractual Services Totals	$5,475.16	$13,811.00	$13,600.00	$13,600.00
Supplies and Expense					
100-17-51520-50311	Postage	3,962.62	6,000.00	6,000.00	6,000.00
100-17-51520-50312	Office Supplies	2,094.75	2,500.00	2,500.00	2,500.00
100-17-51520-50313	Printing	1,674.56	4,000.00	4,000.00	4,000.00
100-17-51520-50324	Membership Dues	100.00	100.00	100.00	100.00
100-17-51520-50325	Registration Fees	125.00	250.00	250.00	250.00
100-17-51520-50329	Dues/Subscriptions	.00	50.00	50.00	50.00
100-17-51520-50339	Travel	.00	1,000.00	1,000.00	1,000.00

G/L Account	Account Description	2021 Actual Amount	2021 Amended Budget	2022 Department	2022 Administrator
Fund **100 - General Fund**					
Department **17 - Treasurer**					
State Account **51520 - County Treasurer Expenses**					
Supplies and Expense					
	Supplies and Expense Totals	$7,956.93	$13,900.00	$13,900.00	$13,900.00
Fixed Charges					
100-17-51520-50513	Public Liability Insurance	1,684.00	1,624.00	1,684.00	1,684.00
	Fixed Charges Totals	$1,684.00	$1,624.00	$1,684.00	$1,684.00
	State Account **51520 - County Treasurer Expenses** Totals	($182,414.40)	($245,554.00)	($268,937.00)	($266,296.00)
State Account **51910 - Tax Deed Expenses**					
Contractual Services					
100-17-51910-50212-310	Tax Deed-Abstractor	2,065.00	3,500.00	2,800.00	2,800.00
	Contractual Services Totals	$2,065.00	$3,500.00	$2,800.00	$2,800.00
Supplies and Expense					
100-17-51910-50311	Postage	992.04	2,500.00	2,500.00	2,500.00
100-17-51910-50321	Publications/Legal Notices	5,634.30	7,000.00	6,500.00	6,500.00
100-17-51910-50390	Other Operating Expenses	226.45	525.00	550.00	550.00
	Supplies and Expense Totals	$6,852.79	$10,025.00	$9,550.00	$9,550.00
	State Account **51910 - Tax Deed Expenses** Totals	($8,917.79)	($13,525.00)	($12,350.00)	($12,350.00)
	Department **17 - Treasurer** Totals	($190,131.76)	($258,079.00)	($280,287.00)	($277,646.00)
Department **33 - Other Programs of General Gov.**					
State Account **51510 - Independent Auditing**					
Contractual Services					
100-33-51510-50218	Professional Services	32,400.00	50,000.00	50,000.00	50,000.00
	Contractual Services Totals	$32,400.00	$50,000.00	$50,000.00	$50,000.00
	State Account **51510 - Independent Auditing** Totals	($32,400.00)	($50,000.00)	($50,000.00)	($50,000.00)
State Account **51518 - Financial System**					
Contractual Services					
100-33-51518-50219	Maintenance Contracts	33,445.40	37,000.00	37,000.00	37,000.00
	Contractual Services Totals	$33,445.40	$37,000.00	$37,000.00	$37,000.00
	State Account **51518 - Financial System** Totals	($33,445.40)	($37,000.00)	($37,000.00)	($37,000.00)
State Account **51960 - Property Liability Insurance**					
Fixed Charges					
100-33-51960-50513	Public Liability Insurance	184,124.08	199,051.00	200,551.00	200,551.00
	Fixed Charges Totals	$184,124.08	$199,051.00	$200,551.00	$200,551.00

G/L Account	Account Description	2021 Actual Amount	2021 Amended Budget	2022 Department	2022 Administrator
Fund **100 - General Fund**					
Department **33 - Other Programs of General Gov.**					
State Account **51960 - Property Liability Insurance** Totals		($184,124.08)	($199,051.00)	($200,551.00)	($200,551.00)
State Account **59105 - Contingency Fund**					
Supplies and Expense					
100-33-59105-50000	Miscellaneous Expense	.00	273,631.00	323,631.00	273,631.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Administrator	Contingency	1.0000	50,000.00	50,000.00
Administrator	Personnel Raises	1.0000	223,631.00	223,631.00
			Administrator Totals	$273,631.00

G/L Account	Account Description	2021 Actual Amount	2021 Amended Budget	2022 Department	2022 Administrator
Supplies and Expense Totals		$0.00	$273,631.00	$323,631.00	$273,631.00
State Account **59105 - Contingency Fund** Totals		$0.00	($273,631.00)	($323,631.00)	($273,631.00)
Department **33 - Other Programs of General Gov.** Totals		($249,969.48)	($559,682.00)	($611,182.00)	($561,182.00)
Fund **100 - General Fund** Totals		($577,465.05)	($1,002,121.00)	($1,093,401.00)	($1,038,809.00)
Fund **300 - Debt Service**					
Department **00 - General**					
Taxes					
Property					
General Property Taxes					
300-00-41110	General Property Taxes	782,445.00	782,445.00	1,309,911.00	1,190,400.00
General Property Taxes Totals		$782,445.00	$782,445.00	$1,309,911.00	$1,190,400.00
Property Totals		$782,445.00	$782,445.00	$1,309,911.00	$1,190,400.00
Taxes Totals		$782,445.00	$782,445.00	$1,309,911.00	$1,190,400.00
Misc. Revenues					
Interest Income					
300-00-48100	Interest on Investments	.43	.00	.00	.00
Interest Income Totals		$0.43	$0.00	$0.00	$0.00
Misc. Revenues Totals		$0.43	$0.00	$0.00	$0.00
State Account **58100 - Principal on Debts**					
Debt Service					
300-00-58100-50610	Principal Redemption	744,681.05	744,939.00	1,260,287.00	1,145,287.00

Budget Transactions

Level	*Transaction*	*Number of Units*	*Cost Per Unit*	*Total Amount*
Administrator	2012 GORB	1.0000	195,000.00	195,000.00
Administrator	2019 Ojibwa Ambulance Bldg	1.0000	56,681.00	56,681.00

G/L Account	Account Description	2021 Actual Amount	2021 Amended Budget	2022 Department	2022 Administrator			
Fund **300 - Debt Service**								
Department **00 - General**								
State Account **58100 - Principal on Debts**								
Debt Service								
Administrator	2021 Capital Borrowing					1.0000	493,606.00	493,606.00
Administrator	2022 Capital Borrowing					1.0000	400,000.00	400,000.00
							Administrator Totals	$1,145,287.00
	Debt Service Totals	$744,681.05	$744,939.00	$1,260,287.00	$1,145,287.00			
	State Account **58100 - Principal on Debts** Totals	($744,681.05)	($744,939.00)	($1,260,287.00)	($1,145,287.00)			
State Account **58200 - Interest on Debts**								
Debt Service								
300-00-58200-50620	Interest Expense	35,982.83	37,506.00	49,624.00	45,113.00			
Budget Transactions								
Level	*Transaction*					*Number of Units*	*Cost Per Unit*	*Total Amount*
Administrator	2012 GORB					1.0000	10,462.00	10,462.00
Administrator	2019 Ojibwa Ambulance					1.0000	16,074.00	16,074.00
Administrator	2021 Capital Borrowing (Estimate)					1.0000	10,088.00	10,088.00
Administrator	2022 Capital Borrowing					1.0000	8,014.00	8,014.00
Administrator	Bonding Costs					1.0000	475.00	475.00
							Administrator Totals	$45,113.00
	Debt Service Totals	$35,982.83	$37,506.00	$49,624.00	$45,113.00			
	State Account **58200 - Interest on Debts** Totals	($35,982.83)	($37,506.00)	($49,624.00)	($45,113.00)			
State Account **58300 - Bonding Costs**								
Debt Service								
300-00-58300-50620	Interest Expense	475.00	.00	.00	.00			
	Debt Service Totals	$475.00	$0.00	$0.00	$0.00			
	State Account **58300 - Bonding Costs** Totals	($475.00)	$0.00	$0.00	$0.00			
	Department **00 - General** Totals	$1,306.55	$0.00	$0.00	$0.00			
	Fund **300 - Debt Service** Totals	$1,306.55	$0.00	$0.00	$0.00			
Fund **855 - Trust Fund-CDBG Housing Rehab.**								
Department **00 - General**								
Intergovernmental Revenue								
Federal Grants								
Huma Services								
855-00-48911	Trust Fund-CDBG Housing Rehab. R	235.00	40,000.00	40,000.00	40,000.00			
	Huma Services Totals	$235.00	$40,000.00	$40,000.00	$40,000.00			
	Federal Grants Totals	$235.00	$40,000.00	$40,000.00	$40,000.00			
	Intergovernmental Revenue Totals	$235.00	$40,000.00	$40,000.00	$40,000.00			

G/L Account	Account Description	2021 Actual Amount	2021 Amended Budget	2022 Department	2022 Administrator
Fund **855 - Trust Fund-CDBG Housing Rehab.**					
Department **00 - General**					
Contractual Services					
855-00-59005	Trust Fund-CDBG Housing Rehab. E	17,406.30	40,000.00	40,000.00	40,000.00
	Contractual Services Totals	$17,406.30	$40,000.00	$40,000.00	$40,000.00
	Department **00 - General** Totals	($17,171.30)	$0.00	$0.00	$0.00
	Fund **855 - Trust Fund-CDBG Housing Rehab.** Totals	($17,171.30)	$0.00	$0.00	$0.00
	Net Grand Totals				
	REVENUE GRAND TOTALS	$783,880.86	$823,445.00	$1,350,911.00	$1,231,400.00
	EXPENSE GRAND TOTALS	$1,377,210.66	$1,825,566.00	$2,444,312.00	$2,270,209.00
	Net Grand Totals	($593,329.80)	($1,002,121.00)	($1,093,401.00)	($1,038,809.00)