# Sawyer County

**Agenda**
**Finance Committee Meeting**
**Thursday, July 14, 2022 @ 8:30 AM**
**Assembly Room/Virtual Meeting**

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**

4 - 5 a. 6.9.22 Finance Minutes DRAFT

| | | | |
|---|---|---|---|
| | **8.** | **TREASURER'S REPORT** | |
| 6 - 7 | | a. | DOR Annual County Sales Tax Distribution |
| | **9.** | **AMERICAN RESCUE PLAN ACT OF 2021 - FUNDING UPDATE** | |
| | | a. | Possible Allocation of ARPA Funds for Courthouse Remodel (discussion and possible action) |
| | | b. | Update on ARPA Funds Previously Approved |
| | | c. | Town of Draper Helipad Request |
| 8 - 10 | | d. | 1) Helipad Proposal<br>2) Resolution #3-2022 Signed |
| | **10.** | **OPIOID SETTLEMENT UPDATE** | |
| 11 - 28 | | a. | Securitization Option<br>1) Sawyer Opioid-Settlements_Wisconsin_Example-Cash-Flows_updated-2022-06-30_All-87<br>2) WCA Presentation_Opioid Settlement_PMA Securities_2022-05-31_rev 06-30_ |
| | **11.** | **2021 AUDIT & 2022 BUDGET UPDATES** | |
| 29 - 30 | | a. | 7-14-2022 Finance Committee Meeting |
| | **12.** | **2023 BUDGET UPDATE** | |
| | **13.** | **MILEAGE AND MEAL REIMBURSEMENTS** | |
| 31 - 32 | | a. | 2022 - Resolution Adjust Meal Mileage Reimbursements |
| | **14.** | **AMBULANCE** | |
| 33 | | a. | Township Ambulance Service Contracts and Rates (discussion and possible action)<br>Ambulance increases contract compensation |
| 34 - 35 | | b. | Ambulance Personnel Compensation Adjustment Consideration (discussion and possible action)<br>Res 2022 - RESOLUTION TO ADJUST AMBULANCE PERSONNEL WAGES |
| | **15.** | **REVIEW BOARD POLICY & PROCEDURE MANUAL – COMMITTEE ROLE & RESPONSIBILITIES (DISCUSSION AND POSSIBLE ACTION)** | |

36 a. Finance Roles & Responsibilities

## 16. ELECTED OFFICIALS' COMPENSATION

a. Discussion and consideration of compensation for elected officials and ability for adjustments if any (Discussion and possible motion)

b. Closed Session - Pursuant to Wisconsin Statutes 19.85(1)(c) enter closed session to consider employment, promotion, compensation or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility.

c. Open Session (discussion and possible action)

## 17. FUTURE AGENDA ITEMS

## 18. 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 June 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: **Ron Kinsley** | Andy Albarado | | Tweed Shuman |
| ☒ Vice Chair, John Righeimer | Lynn Fitch | | Ron Buckholtz |
| ☒ Stacey Hessel | Mike Coleson | | Linda Zillmer |
| ☒ Tom Duffy | Tweed Shuman | | |
| ☒ Dale Schleeter | Janeen Abric - Virtual | | |

**Call to Order –**Chair Kinsley 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 May 12, 2022, meeting; second by Ms. Hessel. Motion carried without negative vote.

**Treasurer's Report** -- An annual sales tax report was provided. Ms. Abric advised that the postcard for the 2nd half of taxes will go out June 13th.

**Opioid Settlement Update** – Mr. Albarado advised we expect to see more information on the payout and timeline in the next 30 days. An option to get all funds upfront would reduce our net amount by 25%; these are funds that are withheld to secure the cost of securing the upfront money. First payment may be available in August.

**Funds from Airport Sum of $5,000 for Civil Air Patrol** – Public Works has approved a $5,000 amount from the airport's STATE ARPA funds to go to CAP. A motion was made by Ms. Hessel; second by Mr. Schleeter to approve the request.

**EMS/LifeQuest Billing Update** – The most recent billing report was provided to the Public Safety Committee. Revenues have started to come in but a current report is still forthcoming.

**Carbon Credit Update** – Mr. Albarado advised that at LWFRC meeting, it was recommended to move forward with a contract with BlueSource. Mr. Albarado will negotiate the contract terms with assistance from our attorney's and continue to research answers to questions that remain.

**Grant Writing Update** – Mr. Albarado has talked to individual departments and some are already working internally on grant searches/writing. He would like to meet with other entities about possibly partnering to search for grants.

**Budget Projections for Out-of-County Placement** – Mr. Albarado advised that at this point there are no new concerns for additional placements but at any point in time that can change.

**Courthouse Expansion/Renovation Budget Update** – The initial contingency allocation has increased due to some change orders reducing original estimated costs. Some of our staff have been able to complete upfront tasks so that Miron can continue moving forward.

**Addressing Funding Gap for Upper Brunet Dam Project** – The bids came in approximately $400K over original expectations. Cost reduction measures are being considered. The recommendation of the LWFRC was to approve the bid and forward to County Board.

**Resolution to Consider Wage Adjustments and Retention Pay** – Mr. Albarado has been working with HR and Finance to identify specific positions that are vulnerable to the current competitive market and is presenting a resolution to adjust. A second resolution recognizes the high jumps in cost of living increases and would provide a one-time payment to employees. Budgets for each have been developed. The retention resolution amount would be $121K; The adjustments resolution amount would be $143K. Using some from general surplus funds is recommended for this purpose. A motion was made by Ms. Hessel; second by Mr. Righeimer to bring the final resolutions to the full board. Motion carried without negative vote.

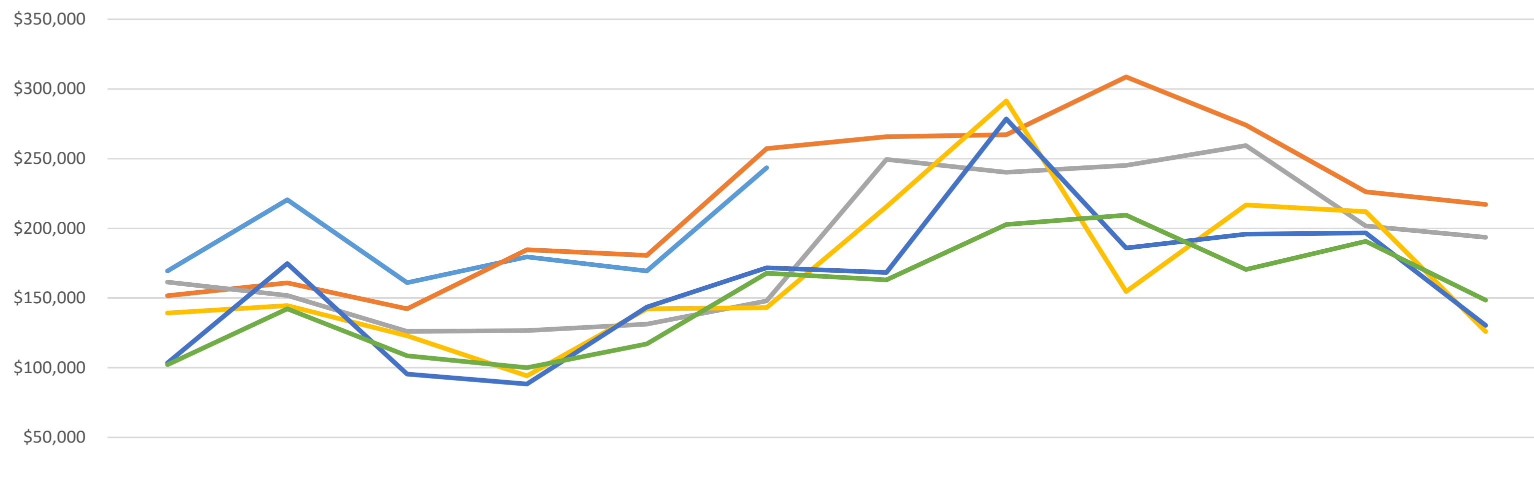
**ARPA Funds Update and Process** – Ms. Hessel left the meeting at 9:38 am. Mr. Albarado presented a recap on ARPA funds. The remaining fund amount is $1,432,417. When reviewing other county allocations, not many were used for requests from outside municipalities or organizations. The majority were used for internal County capital expenses including facility upgrades, technology upgrades, and Broadband partnership projects. A motion was made by Mr. Duffy to reserve ARPA funds for the courthouse expansion/building project; second by Mr. Righeimer. Motion carried without negative vote.

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

Meeting adjourned at 9:57 am
Minutes recorded by Lynn Fitch, County Clerk

DRAFT

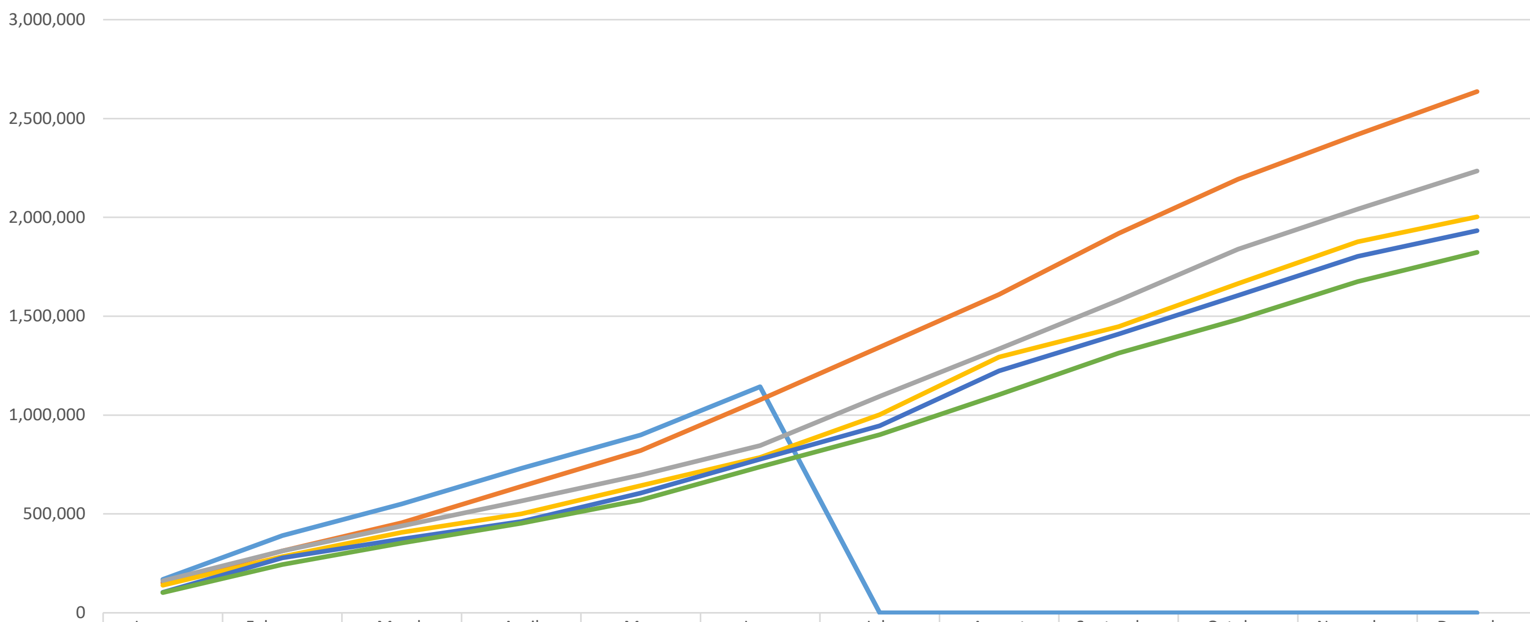
## Sawyer County Sales Tax - Monthly




| | January | February | March | April | May | June | July | August | September | October | November | December |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 2022 | 169,407 | 220,504 | 161,008 | 179,589 | 169,445 | 243,473 | | | | | | |
| 2021 | 151,646 | 160,903 | 142,260 | 184,720 | 180,576 | 257,182 | 265,808 | 267,126 | 308,640 | 274,157 | 226,158 | 217,112 |
| 2020 | 161,382 | 151,846 | 126,061 | 126,683 | 131,194 | 147,924 | 249,469 | 240,248 | 245,188 | 259,373 | 201,664 | 193,515 |
| 2019 | 139,231 | 144,565 | 122,883 | 94,196 | 142,225 | 143,146 | 215,464 | 291,426 | 154,752 | 216,861 | 212,000 | 125,937 |
| 2018 | 103,446 | 174,653 | 95,347 | 88,314 | 143,492 | 171,736 | 168,256 | 278,501 | 185,990 | 195,858 | 196,754 | 130,326 |
| 2017 | 102,121 | 142,279 | 108,572 | 100,016 | 117,132 | 167,876 | 163,086 | 202,824 | 209,457 | 170,421 | 190,735 | 148,514 |

2022 2021 2020 2019 2018 2017

Sawyer County Sales Tax - Cumulative
2022 Budget $2,200,000




| | January | February | March | April | May | June | July | August | September | October | November | December |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 2022 | 169,407 | 389,910 | 550,918 | 730,507 | 899,952 | 1,143,425 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2021 | 151,646 | 312,549 | 454,809 | 639,529 | 820,105 | 1,077,288 | 1,343,096 | 1,610,222 | 1,918,862 | 2,193,019 | 2,419,177 | 2,636,289 |
| 2020 | 161,382 | 313,228 | 439,289 | 565,972 | 697,166 | 845,089 | 1,094,559 | 1,334,807 | 1,579,995 | 1,839,368 | 2,041,032 | 2,234,546 |
| 2019 | 139,231 | 283,795 | 406,678 | 500,874 | 643,099 | 786,245 | 1,001,709 | 1,293,136 | 1,447,888 | 1,664,749 | 1,876,749 | 2,002,686 |
| 2018 | 103,446 | 278,099 | 373,445 | 461,760 | 605,252 | 776,988 | 945,244 | 1,223,745 | 1,409,734 | 1,605,593 | 1,802,347 | 1,932,673 |
| 2017 | 102,121 | 244,401 | 352,973 | 452,989 | 570,121 | 737,997 | 901,083 | 1,103,908 | 1,313,364 | 1,483,785 | 1,674,520 | 1,823,034 |

# TOWN OF DRAPER

www.townofdraper.com

6994N Main Street (715) 266-2110
Loretta, WI 54896 info@Townofdraper.com

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May 9, 2022
Sawyer County Finance Committee

Dear Members of the Finance Committee,

The Town of Draper is asking for your consideration to allocate funds from Sawyer County's remaining $1.5M ARPA funds for the development of an emergency services Flight for Life helipad landing zone adjacent to the fire hall in the Town of Draper, to serve SE Sawyer and portions of Price and Ashland Counties adjacent to Draper.

Flight for Life is the best way to transport critical patients to a hospital from this location. The remotely located Town of Draper and surrounding area is a popular Sawyer County tourism destination for ATVs, snowmobiling, water sports, hunting, and other ecotourism involving potentially dangerous activities. We are also located on the State Highway 70 corridor and have had two traffic fatality accidents in the past 2 years. The types of accidents at high potential here require Flight for Life transport.

Additionally, our recent Comprehensive Plan identified access to emergency medical services as a growing priority for our aging community, as residents here are above the average age in the county (NWRPC). The pandemic highlighted the medical concerns of seniors living in our remote township- it is a long drive to a hospital here, especially in the winter. Since the pandemic we have also seen an increase in property sales and new construction, with retirees moving to the township permanently to escape the cities. This places an additional burden on our already limited emergency and town government services.

Draper has over 80 miles of mostly gravel roads and poor radio and cell phone signal. Fire radios and pagers do not work reliably here. We are almost an hour away from hospitals and the ambulance service is 18 miles away. Injured or critically ill patients could be miles into the forest, adding time onto rescue calls. This landing zone facility is a critical piece of public safety infrastructure that provides a working solution to connect residents and visitors in SE Sawyer County with life saving emergency medical access.

Without a helipad, Flight for Life landings require a significant number of fire department responders to close off highways and provide landing lights and assistance carrying patients over unlevel ground: we simply do not have enough volunteer members to respond. Another challenge is our extreme weather conditions and snow accumulation: the helicopters will not land unless there is a safe and clear landing area. Having a designated landing zone will greatly increase the ability for them to land and transport critical patients to the appropriate hospitals in the quickest and safest manner. There is a helipad in Stone Lake, and one in Clam Lake currently used by EMS. We need one in SE Sawyer, and Draper is the perfect location for it.

Members of our fire department, planning commission, and town board have been working with Life Link III to get this built: lots were combined and $3,500.00 in site preparation has been finished. A power pole was installed and a lighted windsock purchased in 2019. The project includes a concrete pad and walkway, automated landing and scene lighting that can be used by any arriving responders, lighted windsock and other FAA safety features. It will be plowed and maintained by the Town of Draper.

After fund raising for two years, the town has $21,685.00 to commit to the project. We have applied but have not been successful in obtaining grants so far. We are asking Sawyer County for support to help us get this project to the finish line.

The estimated remaining cost of the project is $57,250.00: $30,000.00 concrete work, $10,000.00 insulation foam, and $17,250.00 in safety features including FAA flush landing lights, scene lighting, hazard balls for power lines, EMT accessible master switch and conduit and installation costs. We have been advised to factor in inflation and supply chain issues, which continue to rise and may impact the final cost: the amount we are requesting is $40,000.00 from the county.

Thank you,

_________________________

Brenda Adler
Chair, Town of Draper

**Resolution #3-2022**
**RESOLUTION to Request Sawyer County ARPA Funds for Helipad**

STATE OF WISCONSIN
Town of Draper, Sawyer County

WHEREAS, the Town of Draper is located 45 minutes from hospitals and clinics and 18 miles from the county ambulance service and,

WHEREAS, the Town of Draper citizens, board and planning commission have determined that reliable access to emergency medical services is a priority for public safety and economic development in the Town of Draper and,

WHEREAS, the Covid-19 pandemic has adversely affected our aging and low-income population and seniors who are statistically at great risk for healthcare emergencies and,

WHEREAS the Town of Draper has fundraised and made budget allocations for the past two years totaling $21,685 for a Flight for Life Helipad Landing Zone located at the Town of Draper Fire Department to serve SE Sawyer County but the cost to build the helipad has increased due to pandemic-related inflation to an estimated $57,250.00 and,

WHEREAS, the ARPA Final Rule has freed funds to be used on public infrastructure projects including emergency medical services and facilities in the county;

THEREFORE, the Town Board of Draper, Sawyer County, Wisconsin, by this resolution, requests financial assistance from Sawyer County's allocation of ARPA funds in the amount of $40,000.00 to complete this project benefitting the Town of Draper and SE Sawyer County in 2022-2023.

ADOPTED: May 9, 2022

Ayes 3 Nays 0

Brenda Adler

Brenda Adler, Chair

William Heath

William Heath, 1st Supervisor

Judy Sobralski

Judy Sobralski, 2nd Supervisor

Attested:

Elizabeth A. Klein
Clerk, Town of Draper

Projected WI LG Settlement Payments (Net of 20% for Legal)
Ex. No. 1 - As Scheduled (No Securitization)
Ex. No. 2 - Distributor Payments Partially Securitized



## Sawyer County

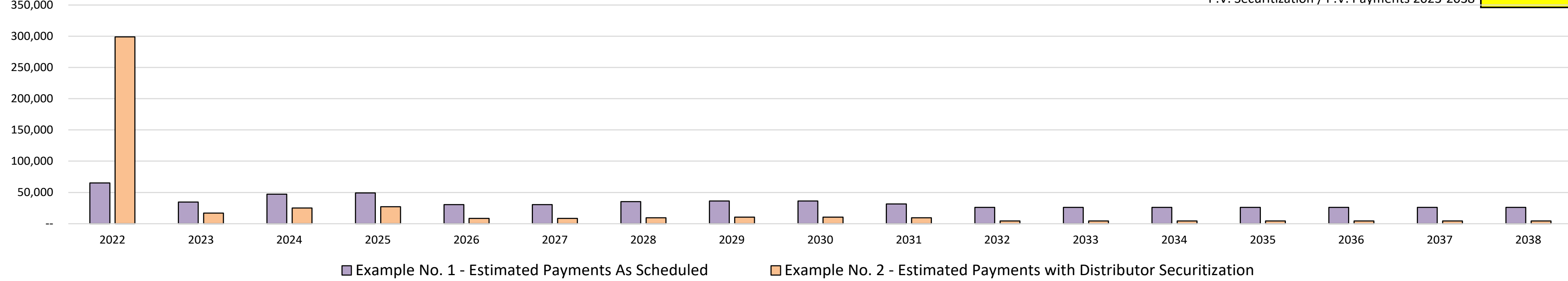
0.258% Share of LG Total

**Example No. 1 - Estimated Payments As Scheduled**

| PMT | Year | Janssen Scheduled LG Payment (0.258%) | Distributor Scheduled LG Payment (0.258%) | Total Scheduled LG Payment | Present Value Scheduled PMTs Using USTs |
|---|---|---|---|---|---|
| 1 | 2022 | 7,168 | 20,135 | 27,303 | 27,303 |
| 2 | 2022 | 16,724 | 21,161 | 37,884 | 37,884 |
| 3 | 2023 | 13,385 | 21,161 | 34,546 | 33,832 |
| 4 | 2024 | 20,552 | 26,486 | 47,038 | 44,658 |
| 5 | 2025 | 22,780 | 26,486 | 49,266 | 45,375 |
| 6 | 2026 | 4,066 | 26,486 | 30,552 | 27,346 |
| 7 | 2027 | 4,066 | 26,486 | 30,552 | 26,560 |
| 8 | 2028 | 4,066 | 31,151 | 35,216 | 29,743 |
| 9 | 2029 | 5,176 | 31,151 | 36,327 | 29,799 |
| 10 | 2030 | 5,176 | 31,151 | 36,327 | 28,990 |
| 11 | 2031 | 5,176 | 26,185 | 31,361 | 24,353 |
| 12 | 2032 | -- | 26,185 | 26,185 | 19,789 |
| 13 | 2033 | -- | 26,185 | 26,185 | 19,161 |
| 14 | 2034 | -- | 26,185 | 26,185 | 18,538 |
| 15 | 2035 | -- | 26,185 | 26,185 | 17,921 |
| 16 | 2036 | -- | 26,185 | 26,185 | 17,311 |
| 17 | 2037 | -- | 26,185 | 26,185 | 16,710 |
| 18 | 2038 | -- | 26,185 | 26,185 | 16,116 |
| | Total | 108,335 | 471,333 | 579,668 | |
| | P.V. Total | 100,498 | 380,894 | 481,392 | 481,392 |
| | P.V. 2023-2038 | | 339,598 | | |

**Example No. 2 - Estimated Payments with Distributor Securitization**

| PMT | Year | Janssen Scheduled LG Payment (0.258%) | Distributor LG Payments: Scheduled 2022 PMTs (0.258%) | Distributor LG Payments: Securitization Proceeds (Est.) (0.258%) | Distributor LG Payments: Securitization Residual (Est.) (0.258%) | Total Estimated LG Payment | Present Value Estimated PMTs Using USTs |
|---|---|---|---|---|---|---|---|
| 1 | 2022 | 7,168 | 20,135 | -- | -- | 27,303 | 27,303 |
| 2 | 2022 | 16,724 | 21,161 | 233,734 | -- | 271,618 | 271,618 |
| 3 | 2023 | 13,385 | -- | -- | 3,527 | 16,912 | 16,562 |
| 4 | 2024 | 20,552 | -- | -- | 4,414 | 24,967 | 23,703 |
| 5 | 2025 | 22,780 | -- | -- | 4,414 | 27,194 | 25,047 |
| 6 | 2026 | 4,066 | -- | -- | 4,414 | 8,480 | 7,590 |
| 7 | 2027 | 4,066 | -- | -- | 4,414 | 8,480 | 7,372 |
| 8 | 2028 | 4,066 | -- | -- | 5,192 | 9,257 | 7,819 |
| 9 | 2029 | 5,176 | -- | -- | 5,192 | 10,368 | 8,505 |
| 10 | 2030 | 5,176 | -- | -- | 5,192 | 10,368 | 8,274 |
| 11 | 2031 | 5,176 | -- | -- | 4,364 | 9,541 | 7,409 |
| 12 | 2032 | -- | -- | -- | 4,364 | 4,364 | 3,298 |
| 13 | 2033 | -- | -- | -- | 4,364 | 4,364 | 3,193 |
| 14 | 2034 | -- | -- | -- | 4,364 | 4,364 | 3,090 |
| 15 | 2035 | -- | -- | -- | 4,364 | 4,364 | 2,987 |
| 16 | 2036 | -- | -- | -- | 4,364 | 4,364 | 2,885 |
| 17 | 2037 | -- | -- | -- | 4,364 | 4,364 | 2,785 |
| 18 | 2038 | -- | -- | -- | 4,364 | 4,364 | 2,686 |
| | Total | 108,335 | 41,296 | 233,734 | 71,673 | 455,038 | |
| | P.V. Total | 100,498 | 41,296 | 233,734 | 56,600 | 432,127 | 432,127 |
| | | | P.V. Securitization | 290,333 | | | |
| | | | | | | Nominal Securitization / Nominal Payments 2023-2038 | 71.0% |
| | | | | | | P.V. Securitization / P.V. Payments 2023-2038 | 85.5% |



# Wisconsin Opioid Settlements

## Introduction & Securitization of Payments Considerations for Wisconsin Participating Local Governments

PMA Securities, LLC
770 N Jefferson St., Suite 200
Milwaukee, WI 53202

May 31, 2022 (rev. June 30)

# Today’s Municipal Advisor Presenters

Michele Wiberg
Managing Director
mwiberg@pmanetwork.com
414-436-1834

Brian Della, CFA
Director
bdella@pmanetwork.com
414-436-3523

# PMA Overview

PMA has over 140 employees located in nine states that provide **Financial Advisory Services** and **Investment Products and Services** for our governmental clients.

| PMA COMPANIES | |
|---|---|
| PMA Securities, LLC | PMA Securities, LLC<br>PMA Asset Management, LLC<br>PMA Financial Network, LLC |
| FINANCIAL ADVISORY SERVICES | INVESTMENT PRODUCTS & SERVICES |
| • Long-Term Financial Planning<br>• Debt Transaction Management<br>• Continuing Disclosure Services<br>• Economic Development (TID)<br>• Enterprise Cash Flow Modeling<br>• Referendum Assistance<br>• Policy Development | • Pooled Investment Options (WISC)<br>• Competitively Bid CDs / Securities<br>• Bond Proceeds Management (BPM)<br>• Arbitrage Rebate<br>• Cash Flow Management<br>• Separately Managed Accounts<br>• OPEB Investment Management |

# National Prescription Opioid Litigation (NPOL)

On February 25, 2022, the Wisconsin Department of Justice announced final approval of an opioid agreement (Opioid Litigation Case No. MDL 2804) with:

- Johnson & Johnson (Janssen)
- The nation's three major pharmaceutical distributors (Cardinal, McKesson, and AmerisourceBergen)

The payments from Johnson & Johnson will begin in 2022 and continue over nine (9) years (2023-2031).

The payments from the Distributors will begin in 2022 and continue over 16 years (2023-2038).

Under 2021 Wisconsin Act 57, 30% of the payments are allocated to the State of Wisconsin and the balance of 70% is allocated to units of local government that joined this litigation (the "LGs").

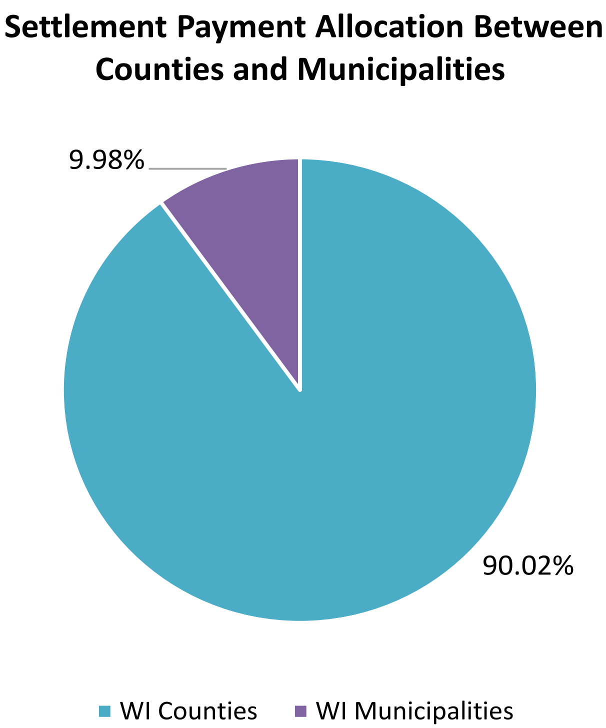
Additionally, Act 57 allows LGs to sell for cash or other consideration the right to receive any payment under a settlement agreement (i.e., securitization).

Up to 20% of the settlement payments to the LGs are allocated for legal expenses.

# WI Participating Local Governments

## Counties

- 71 of Wisconsin's 72 counties elected to participate (Polk County did not join)




## Towns, Villages, and Cities

- Milwaukee County
  - City of Milwaukee (7.8% of LG Total)
  - City of Cudahy
  - City of Franklin
  - City of Greenfield
  - City of Oak Creek
  - City of South Milwaukee
  - City of Wauwatosa
  - City of West Allis
- Racine County
  - Village Mount Pleasant
  - Village of Sturtevant
  - Village of Union Grove
  - Town of Yorkville
- Kenosha County
  - City of Kenosha
  - Village of Pleasant Prairie
- Douglas County – City of Superior
- Marinette County – City of Marinette

# Allowable Use of Settlement Payments

### Treatment

A. Treat Opioid Use Disorder (OUD)

B. Support people in treatment and recovery

C. Connections to care

D. Address the needs of criminal justice-involved persons

E. Address the needs of pregnant or parenting women and their families, including babies with neonatal abstinence syndrome

### Prevention

F. Prevent over-prescribing and ensure appropriate prescribing and dispensing of opioids

G. Prevent misuse of opioids

H. Prevent overdose deaths and other harms (harm reduction)

### Other Strategies

I. First Responders

J. Justice, planning and coordination

K. Training

L. Research

# J&J Settlement Payments

J&J Settlement
Total WI State & LG Share
$ 74,982,858

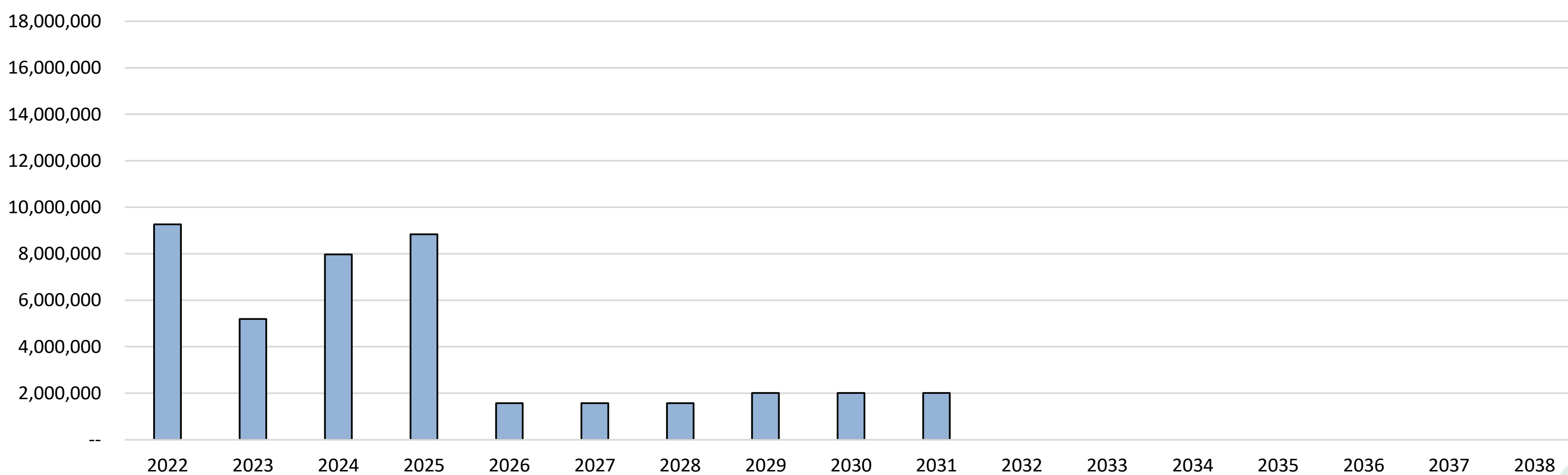
State Share (30%)
$ 22,494,857

LG Share (70%)
$ 52,488,001

LG Legal (20%)
$ 10,497,600

**LG Remediation (80%)**
$ 41,990,401

**Scheduled Total J&J Abatement Payments to Wisconsin Local Governments**



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# Distributor Settlement Payments

Distributor Settlement
Total WI State & LG Share
$ 326,227,069

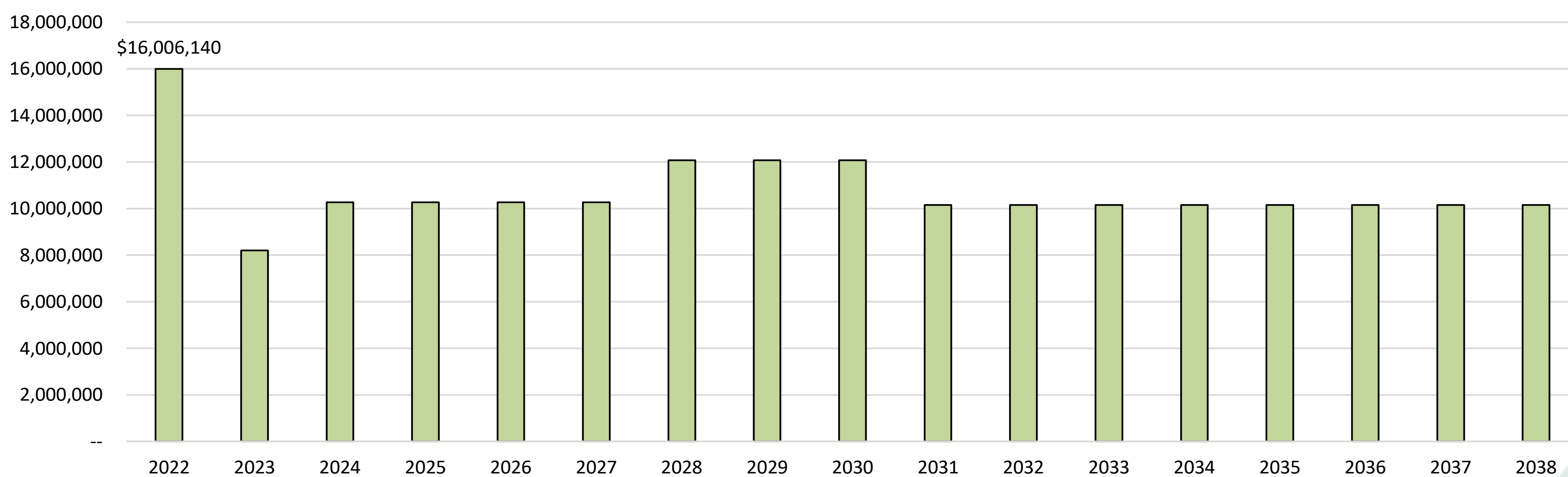
State Share (30%)
$ 97,868,121

LG Share (70%)
$ 228,358,949

LG Legal (20%)
$ 45,671,790

**LG Remediation (80%)**
$ 182,687,159

**Scheduled Total Distributor Abatement Payments to Wisconsin Local Governments**



# Securitization of Distributor Payments

Both the J&J and Distributor payments can be securitized (Act 57).

Because the Distributor payments go out longer (2038), are a larger dollar amount, and the credit quality of the Distributors are lower than that of J&J (Aaa), we are focusing on the securitization of the Distributor payments.

Local Government Perspective

- LGs sell their claim for future (2023-2038) Distributor settlement payments to investors
- In return the LGs receive (i) cash up front and (ii) smaller residual payments through 2038
- Transfer majority of risk that Distributors do not make future settlement payments as agreed upon

Investor Perspective

- Investors buy bonds backed by the promise of the Distributors to make their respective scheduled settlement payments
- The interest rate on the bonds would likely be based on the credit quality of the Distributors
  - All three Distributors are currently rated "Baa2" by Moody's (Investment Grade)

# Participants in the Debt Issuance Process

Public Finance Authority (PFA)

- Issuer of the Bonds.
- A "conduit" or pass though Issuer.
- Only required to make debt service payments if Settlement payments are made by the Distributors.

Local Governments Participating in the Securitization

- LGs that want to receive an up-front payment by investors in the bonds issued by the PFA in return for selling certain Settlement payment rights.
- Intergovernmental Agreement among Issuer (PFA) and participating Local Governments.

PMA Securities, LLC

- Municipal Advisor to the Local Governments participating in the securitization.
- Has a fiduciary duty to its municipal advisor clients (Duty of Care and Duty of Loyalty).

Citigroup Global Markets

- Municipal Underwriter that buys the bonds from the PFA and sells them to investors.

# Example Securitization of Distributor Payments

The adjacent table provides the "rough math" behind a securitization of scheduled Distributor payments to LGs for remediation purposes.

1. Start with total Distributor payments to LGs ('23-'38)
2. Select desired Debt Service Coverage (1.20x)
3. Calculate maximum allowable Debt Service
4. Determine interest rate (US Treasury rate plus a "spread")
5. Calculate how much principal could be issued
6. Scheduled "residual" of 1/6 of Distributor payments to LG

| PMT | Year | Distributor LG Payments (Excl. 2022) | Desired Coverage | Example Debt Service: Principal | Example Debt Service: 5.50% AIC Interest | Example Debt Service: Debt Service | Residual Pass Through To Local Gov. | Nominal Dollars Total % |
|---|---|---|---|---|---|---|---|---|
| | | | | 5/6 of Total | | | 1/6 of Total | |
| 3 | 2023 | 8,201,888 | 1.20x | 1,926,455 | 4,908,452 | 6,834,907.0 | 1,366,981 | |
| 4 | 2024 | 10,265,825 | 1.20x | 3,730,396 | 4,824,458 | 8,554,854.0 | 1,710,971 | |
| 5 | 2025 | 10,265,825 | 1.20x | 3,914,304 | 4,640,550 | 8,554,854.0 | 1,710,971 | |
| 6 | 2026 | 10,265,825 | 1.20x | 4,115,108 | 4,439,746 | 8,554,854.0 | 1,710,971 | |
| 7 | 2027 | 10,265,825 | 1.20x | 4,329,505 | 4,225,349 | 8,554,854.0 | 1,710,971 | |
| 8 | 2028 | 12,073,847 | 1.20x | 6,065,221 | 3,996,318 | 10,061,539.0 | 2,012,308 | |
| 9 | 2029 | 12,073,847 | 1.20x | 6,390,014 | 3,671,525 | 10,061,539.0 | 2,012,308 | |
| 10 | 2030 | 12,073,847 | 1.20x | 6,736,352 | 3,325,187 | 10,061,539.0 | 2,012,308 | |
| 11 | 2031 | 10,149,287 | 1.20x | 5,496,989 | 2,960,750 | 8,457,739.0 | 1,691,548 | |
| 12 | 2032 | 10,149,287 | 1.20x | 5,793,826 | 2,663,913 | 8,457,739.0 | 1,691,548 | |
| 13 | 2033 | 10,149,287 | 1.20x | 6,106,114 | 2,351,625 | 8,457,739.0 | 1,691,548 | |
| 14 | 2034 | 10,149,287 | 1.20x | 6,440,729 | 2,017,010 | 8,457,739.0 | 1,691,548 | |
| 15 | 2035 | 10,149,287 | 1.20x | 6,796,257 | 1,661,482 | 8,457,739.0 | 1,691,548 | |
| 16 | 2036 | 10,149,287 | 1.20x | 7,174,129 | 1,283,610 | 8,457,739.0 | 1,691,548 | |
| 17 | 2037 | 10,149,287 | 1.20x | 7,575,880 | 881,859 | 8,457,739.0 | 1,691,548 | |
| 18 | 2038 | 10,149,287 | 1.20x | 8,003,160 | 454,579 | 8,457,739.0 | 1,691,548 | |
| Total | 2023-38 | 166,681,019 | | 90,594,438 | | | 27,780,167 | |
| | | | 5.50% AIC | 54.4% | | | 16.7% | 71.0% |
| | | | | Up Front | | | Residual | Total |
| | | | Alt. Rate | | vs. 5.50% | | | |
| | | Sensitivity | 5.00% AIC | 56.3% | 2.0% | | 16.7% | 73.0% |
| | | Analysis | 6.00% AIC | 52.5% | -1.9% | | 16.7% | 69.1% |
| | | | 6.50% AIC | 50.7% | -3.7% | | 16.7% | 67.4% |

# No. 1: Scheduled Cash Flows (No Securitization)

Below provides the total scheduled Settlement payments to Wisconsin Local Governments for remedial purposes. Discounting the 2023-2038 Distributor Payments at the risk-free rate (US Treasuries) provides a present value of approximately $131.6 million.

| | | Example No. 1 - Estimated Payments As Scheduled | | | |
|---|---|---|---|---|---|
| | | 100.000% | 100.000% | | |
| PMT | Year | Janssen Scheduled LG Payment | Distributor Scheduled LG Payment | Total Scheduled LG Payment | Present Value Scheduled PMTs Using USTs |
| 1 | 2022 | 2,778,364 | 7,804,252 | 10,582,615 | 10,582,615 |
| 2 | 2022 | 6,481,979 | 8,201,888 | 14,683,867 | 14,683,867 |
| 3 | 2023 | 5,188,031 | 8,201,888 | 13,389,919 | 13,113,230 |
| 4 | 2024 | 7,966,022 | 10,265,825 | 18,231,847 | 17,309,400 |
| 5 | 2025 | 8,829,488 | 10,265,825 | 19,095,313 | 17,587,372 |
| 6 | 2026 | 1,575,845 | 10,265,825 | 11,841,670 | 10,599,162 |
| 7 | 2027 | 1,575,845 | 10,265,825 | 11,841,670 | 10,294,437 |
| 8 | 2028 | 1,575,845 | 12,073,847 | 13,649,692 | 11,528,436 |
| 9 | 2029 | 2,006,327 | 12,073,847 | 14,080,173 | 11,550,129 |
| 10 | 2030 | 2,006,327 | 12,073,847 | 14,080,173 | 11,236,624 |
| 11 | 2031 | 2,006,327 | 10,149,287 | 12,155,613 | 9,439,266 |
| 12 | 2032 | -- | 10,149,287 | 10,149,287 | 7,670,344 |
| 13 | 2033 | -- | 10,149,287 | 10,149,287 | 7,426,685 |
| 14 | 2034 | -- | 10,149,287 | 10,149,287 | 7,185,189 |
| 15 | 2035 | -- | 10,149,287 | 10,149,287 | 6,946,157 |
| 16 | 2036 | -- | 10,149,287 | 10,149,287 | 6,709,874 |
| 17 | 2037 | -- | 10,149,287 | 10,149,287 | 6,476,610 |
| 18 | 2038 | -- | 10,149,287 | 10,149,287 | 6,246,618 |
| | Total | 41,990,401 | 182,687,159 | 224,677,559 | |
| | P.V. Total | 38,952,706 | 147,633,308 | 186,586,014 | 186,586,014 |
| | P.V. 2023-2038 | | 131,627,169 | | |

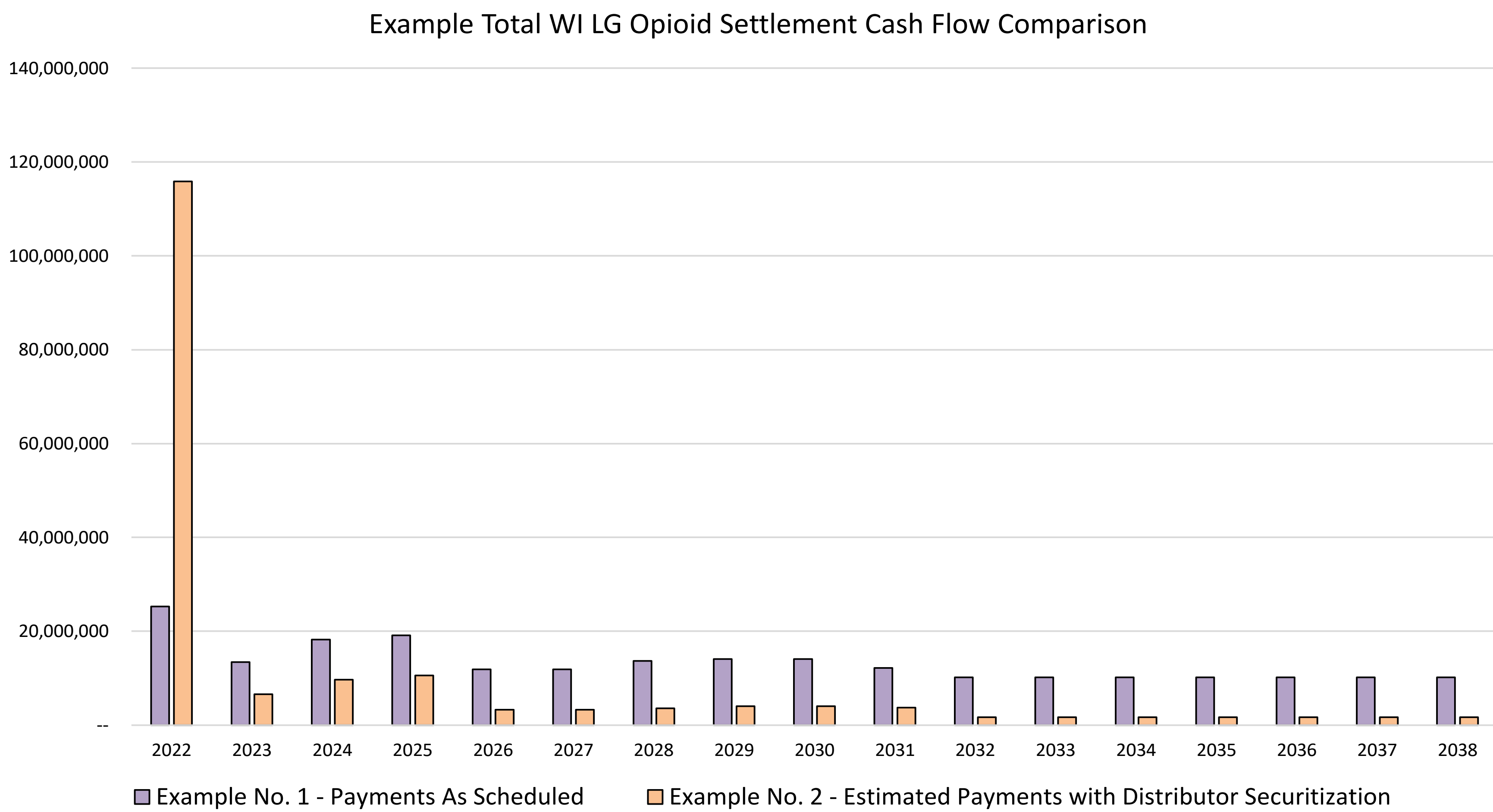
# No. 2: Estimated Cash Flows with Securitization

Below provides the total scheduled Settlement payments to Wisconsin Local Governments with an estimate of the impact of securitizing a portion of the Distributor payments. Discounting the securitized cash flows at the risk-free rate (US Treasuries) provides a present value of approximately $112.5 million.

**Example No. 2 - Estimated Payments with Distributor Securitization**

| | | 100.000% | 100.000% | 100.000% | 100.000% | | |
|---|---|---|---|---|---|---|---|
| | | Janssen | Distributor LG Payments | | | Total | Present Value |
| | | Scheduled | Scheduled | Securitization | | Estimated | Estimated PMTs |
| PMT | Year | LG Payment | 2022 PMTs | Proceeds (Est.) | Residual (Est.) | LG Payment | Using USTs |
| 1 | 2022 | 2,778,364 | 7,804,252 | -- | -- | 10,582,615 | 10,582,615 |
| 2 | 2022 | 6,481,979 | 8,201,888 | 90,594,438 | -- | 105,278,304 | 105,278,304 |
| 3 | 2023 | 5,188,031 | -- | -- | 1,366,981 | 6,555,012 | 6,419,560 |
| 4 | 2024 | 7,966,022 | -- | -- | 1,710,971 | 9,676,993 | 9,187,382 |
| 5 | 2025 | 8,829,488 | -- | -- | 1,710,971 | 10,540,459 | 9,708,087 |
| 6 | 2026 | 1,575,845 | -- | -- | 1,710,971 | 3,286,816 | 2,941,941 |
| 7 | 2027 | 1,575,845 | -- | -- | 1,710,971 | 3,286,816 | 2,857,361 |
| 8 | 2028 | 1,575,845 | -- | -- | 2,012,308 | 3,588,153 | 3,030,529 |
| 9 | 2029 | 2,006,327 | -- | -- | 2,012,308 | 4,018,634 | 3,296,532 |
| 10 | 2030 | 2,006,327 | -- | -- | 2,012,308 | 4,018,634 | 3,207,054 |
| 11 | 2031 | 2,006,327 | -- | -- | 1,691,548 | 3,697,874 | 2,871,531 |
| 12 | 2032 | -- | -- | -- | 1,691,548 | 1,691,548 | 1,278,391 |
| 13 | 2033 | -- | -- | -- | 1,691,548 | 1,691,548 | 1,237,781 |
| 14 | 2034 | -- | -- | -- | 1,691,548 | 1,691,548 | 1,197,531 |
| 15 | 2035 | -- | -- | -- | 1,691,548 | 1,691,548 | 1,157,693 |
| 16 | 2036 | -- | -- | -- | 1,691,548 | 1,691,548 | 1,118,312 |
| 17 | 2037 | -- | -- | -- | 1,691,548 | 1,691,548 | 1,079,435 |
| 18 | 2038 | -- | -- | -- | 1,691,548 | 1,691,548 | 1,041,103 |
| | Total | 41,990,401 | 16,006,140 | 90,594,438 | 27,780,167 | 176,371,145 | |
| | P.V. Total | 38,952,706 | 16,006,140 | 90,594,438 | 21,937,859 | 167,491,142 | 167,491,142 |
| | | | P.V. Securitization | 112,532,297 | | | |
| | | | | | | P.V. Securitization / P.V. Payments 2023-2038 | 85.5% |

# Graphical Comparison



# No. 3: Securitization and Reinvestment of Proceeds

| PMT | Year | Securitization (Invest to Match Scheduled Distributor Payments To Extent Possible) | | | | | Example Draw Plus Residual (Est.) | Present Value Draw + Residual Using USTs |
|---|---|---|---|---|---|---|---|---|
| | | Securitization Proceeds Cash Flow | | | | Scheduled Residual (Est.) | | |
| | | Beginning Balance | Interest Earned | Draw | Ending Balance | | | |
| 1 | 2022 | | | | | | | |
| 2 | 2022 | -- | -- | -- | 90,594,438 | -- | | |
| 3 | 2023 | 90,594,438 | 2,600,060 | 6,834,907 | 86,359,591 | 1,366,981 | 8,201,888 | 8,032,404 |
| 4 | 2024 | 86,359,591 | 2,478,520 | 8,554,854 | 80,283,257 | 1,710,971 | 10,265,825 | 9,746,421 |
| 5 | 2025 | 80,283,257 | 2,304,129 | 8,554,854 | 74,032,533 | 1,710,971 | 10,265,825 | 9,455,141 |
| 6 | 2026 | 74,032,533 | 2,124,734 | 8,554,854 | 67,602,412 | 1,710,971 | 10,265,825 | 9,188,665 |
| 7 | 2027 | 67,602,412 | 1,940,189 | 8,554,854 | 60,987,748 | 1,710,971 | 10,265,825 | 8,924,492 |
| 8 | 2028 | 60,987,748 | 1,750,348 | 10,061,539 | 52,676,557 | 2,012,308 | 12,073,847 | 10,197,488 |
| 9 | 2029 | 52,676,557 | 1,511,817 | 10,061,539 | 44,126,835 | 2,012,308 | 12,073,847 | 9,904,316 |
| 10 | 2030 | 44,126,835 | 441,268 | 10,061,539 | 34,506,564 | 2,012,308 | 12,073,847 | 9,635,483 |
| 11 | 2031 | 34,506,564 | 345,066 | 8,457,739 | 26,393,891 | 1,691,548 | 10,149,287 | 7,881,282 |
| 12 | 2032 | 26,393,891 | 263,939 | 8,457,739 | 18,200,091 | 1,691,548 | 10,149,287 | 7,670,344 |
| 13 | 2033 | 18,200,091 | 182,001 | 8,457,739 | 9,924,353 | 1,691,548 | 10,149,287 | 7,426,685 |
| 14 | 2034 | 9,924,353 | 99,244 | 8,457,739 | 1,565,857 | 1,691,548 | 10,149,287 | 7,185,189 |
| 15 | 2035 | 1,565,857 | 15,659 | 1,581,516 | -- | 1,691,548 | 3,273,064 | 2,240,080 |
| 16 | 2036 | -- | -- | -- | -- | 1,691,548 | 1,691,548 | 1,118,312 |
| 17 | 2037 | -- | -- | -- | -- | 1,691,548 | 1,691,548 | 1,079,435 |
| 18 | 2038 | -- | -- | -- | | 1,691,548 | 1,691,548 | 1,041,103 |
| | Total | | 16,056,974 | 106,651,412 | | 27,780,167 | 134,431,579 | 110,726,839 |

Nominal Securitization with Reinvestment / Nominal Payments 2023-2038 | 80.7% = | 134,431,579 / 166,681,019

P.V. Securitization with Reinvestment / P.V. Payments 2023-2038 | 84.1% = | 110,726,839 / 131,627,169

Notes

Present Value calculations are based on individual U.S Treasury Rates over each of the 16 years (years 2023-2038)

Settlement payments or the securitized proceeds thereof are considered moneys of the local government under S. 66.0603 (1m) (i.e., 7-year maximum maturity)

Investment returns in the above example are based on (i) 7-year US Treasury over first seven years and (ii) 1.00% thereafter.

In the above example the LG receives the same annual payment for first 12 years, and receives approximately 20% of scheduled payments years 13-16.

# Securitization Summary

DO NOT Securitize a Portion of Distributor Payments

- LG receives a pro rata share of the actual Distributor settlement payments over years 2023-2038
- Local Government can't accelerate the spending of these funds on opioid remediation efforts
- Local Government assumes Distributor credit risk

Securitize a Portion of Distributor Payments

- Each securitization scenario herein involves selling 5/6th of Distributor payments and retaining 1/6th
- Local Government (i) can accelerate spending and (ii) transfers majority of credit risk to investors
- The cost to the LG for these benefits can be measured on a nominal and present value basis

| Securitize (Y/N) | Up Front Payments | Interest Earned Years 2023-2038 | Payments in Years 2023-2038 | Total Payments (Nominal Dollars) | Total Payments (P.V. Dollars) |
|---|---|---|---|---|---|
| No | -- | not applicable | 166,681,019 | 166,681,019 | 131,627,169 |
| Yes | 90,594,438 | not considered | 27,780,167 | 118,374,605 | 112,532,297 |
| (no reinvestment) | 54.4% | | 16.7% | 71.0% | 85.5% |
| Yes | 90,594,438 | 16,056,974 | 27,780,167 | 134,431,579 | 110,726,839 |
| (reinvestment) | 54.4% | 9.6% | 16.7% | 80.7% | 84.1% |

# Disclosure

The information contained herein is solely intended to suggest/discuss potentially applicable financing applications and is not intended to be a specific buy/sell recommendation, nor is it an official confirmation of terms. Any terms discussed herein are preliminary until confirmed in a definitive written agreement.

The analysis or information presented herein is based upon hypothetical projections and/or past performance that have certain limitations. No representation is made that it is accurate or complete or that any results indicated will be achieved. In no way is past performance indicative of future results. Changes to any prices, levels, or assumptions contained herein may have a material impact on results. Any estimates or assumptions contained herein represent our best judgment as of the date indicated and are subject to change without notice. Examples are merely representative and are not meant to be all-inclusive. The information set forth herein was gathered from sources which we believe, but do not guarantee, to be accurate. Neither the information, nor any options expressed, constitute a solicitation by us for purposes of sale or purchase of any securities or commodities. Investment/financing decisions by market participants should not be based on this information.

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**Michael Markgren, Director of Finance**
**(715)638-3218; Fax (715) 598-3793**
**E-mail mike.markgren@sawyercountygov.org**

# SAWYER COUNTY FINANCE DEPARTMENT

10610 Main Street, SUITE 13
HAYWARD, WI 54843

**July 8, 2022**

To: Sawyer County Finance Committee

Re: July Committee Update

**Audit:**

Clifton, Larson, Allen completed the main field work between Mike Keefe's retirement and my first day of July 1, 2022. Mike K came in a day or two to wrap up final entries and to answer questions. It has gone very well thus far. CLA's focus shifts to school districts in the summer. CLA will be back sometime in August or early September to perform some compliance testing. We expect to receive our final audit report sometime around October 1. I have worked with CLA for many years at two different school districts.

**Budget:**

Andy Albarado did a great job communication budgeting instructions and timeline information to department heads. Andy and I are both new to the Sawyer County budget process so it is largely unchanged from prior years. We will be meeting with department heads as they complete their budget requests. We have requested that they be in to the Finance Department by July 29.

**Adjusting to my new role:**

I have spent the past 16 years as the Director of Finance and Operations in a public school setting. There are many parallels between school and county: both are governmental fund-based accounting systems, both have strict revenue limits, both are public service institutions, and the account strings are similar.  That said, each account number is different, and the New World accounting software is new to me.  I have spent most of my first few days getting familiar with both of these while keeping up with the normal day-to-day functions.  So far, so good…I think.

Beyond that, my wife and I moved to Hayward on June 10.  We absolutely love it!  We are less than a mile from nearly everything.  I walk to work most days.  Being from the area, I already know several people and the new ones we've met have been so kind and welcoming.

Mike

Resolution 2022-____________

**RESOLUTION TO ADJUST MEAL AND MILEAGE REIMBURSEMENT RATES**

**WHEREAS,** Sawyer County employees and officials have to occasionally travel outside of the County for meetings, trainings, and other County business; and

**WHEREAS,** these employees and officials may incur out-of-pocket meal and mileage expenses that are eligible for reimbursement as a result of these travels; and,

**WHEREAS**, Sawyer County has previously determined reimbursement rates for these expenses; and,

**WHEREAS**, it does not appear that these reimbursement rates have been updated in a number of years while actual costs of meals and travel have significantly increased; and,

**WHEREAS**, a review of these reimbursement rates would indicate that adjustments are needed to fairly reimburse employees for these expenses; and,

**WHEREAS**, the current and proposed meal and mileage reimbursement rates are; and,

| | **Current** | **Proposed** |
|---|---|---|
| Breakfast | $5.00 | $8.00 |
| Lunch | $8.00 | $11.00 |
| Dinner | $12.00 | $16.00 |
| Aggregate | $25.00 | $35.00 |
| | | |
| Mileage | $.425/mile | 80% of IRS Rate (currently $.625- which would be $.50 reimb.) |

**WHEREAS**, all other policies pertaining to meal and mileage reimbursement would remain unchanged; and,

**WHEREAS**, no budget adjustments would occur to accommodate the increased rates and Department Heads are expected to manage and prioritize their overall travel and training budgets.

**NOW, THEREFORE BE IT RESOLVED**, that the Sawyer County Board of Supervisors approves the adjustments identified herein to meal and mileage reimbursement rates and effective August 1, 2022.

**FISCAL IMPACT:** $0 in 2022

______________________________________________________________________________

This Resolution is recommended for adoption by the Sawyer County Board of Supervisors at its meeting on July 21, 2022, by this Sawyer County Finance Committee this 14th day of July, 2022.

______________________________ ______________________________
Ron Kinsley, Member Tom Duffy, Member

______________________________ ______________________________
Stacey Hessel, Member Dale Schleeter, Member

______________________________
John Righeimer, Member

This Resolution is hereby adopted by the Sawyer County Board of Supervisors this 21st day of July, 2022.

______________________________ ______________________________
Tweed Shuman Lynn Fitch
Sawyer County Board of Supervisors Sawyer County Clerk

Sawyer County Ambulance has had agreements to provide Ambulance service with three townships outside of the County.

Town of Bass Lake

Town of Birchwood

Town of Stone Lake

These townships are billed on a per capita basis.  Current per capita rate is $40. It appears this was increased in 2021.

Based on prior year costs and population, actual costs are in excess of $70/per capita

Most recent contracts indicate that in July, the parties shall meet to reevaluate service and contract.

It appears new/updated contracts should be put in place.

Even though contract was just increased two years ago, costs continue to increase and should be reflected in contract with these towns.

---

EMT-B, AEMT, Paramedic

The Ambulance service continues to struggle to attract needed personnel.  It has consistently had four openings all of 2022.  This includes to Basic and two Advanced EMT's.  In the last 12 months only 2 EMT's have been hired.  Applications have been almost non-existent and the few applicants who have been interviewed have accepted positions elsewhere due to compensation.

Another vacancy has happened in last month, and more should be expected without adjustments to compensation.

All services are struggling to attract and retain personnel, and the environment is very competitive. With flexibility in schedule frequency and length, ambulance personnel are able to travel to services for competitive wages.

North Memorial that contracts for service in Washburn and Burnett Counties, has vacancies and is recruiting heavily.  Marshfield/Lakeview is struggling to remain staffed, and as a result Rice Lake has debated adding EMS services to their Fire Department.  Rusk County has increased their full-time staffing, and raised their wages (basic).  Volunteer services to the north struggle to find personnel.

In order, to attract and retain staff to continue to operate an Ambulance service, a significant adjustment to compensation is needed.

Proposed increase would go into effect in August if approved.  Current year increase in costs would come out of established budget (savings in benefits due to vacancies).  In 2023 it would result in an increase in the EMS costs of approximately $210,000.

Resolution____________

**RESOLUTION TO ADJUST AMBULANCE PERSONNEL WAGES**

**WHEREAS,** Sawyer County operates a countywide Ambulance service which is staffed by Basic & Advanced Emergency Medical Technicians (EMT-B, AEMT) and Paramedics; and,

**WHEREAS**, it is necessary to employ trained and licensed personnel to operate an Ambulance service; and,

**WHEREAS,** attracting and retaining employees has become more difficult in the current job market; and,

**WHEREAS**, the Ambulance service has had a sustained number of position vacancies and almost no applicants for these positions; and,

**WHEREAS**, a review by Administration with the EMS Director identified below market compensation as the reason for employees leaving and lack of applicants creating open positions; and,

**WHEREAS**, an adjustment to wages is recommended in order to continue to staff and operate a County Ambulance service and be competitive with other ambulance services in the region; and,

**WHEREAS**, the adjustment of these positions would result in an annual increase in annual operating expenses of approximately $210,000; and,

**WHEREAS**, the additional cost in 2022 would be absorbed by the existing budget and result in additional EMS levy in 2023.

**NOW, THEREFORE BE IT RESOLVED**, that the Sawyer County Board of Supervisors approves the increase in Ambulance personnel wages as outlined with an effective date of August 1, 2022.

**FISCAL IMPACT:** $ 210,000 in 2023

---

This Resolution is recommended for adoption by the Sawyer County Board of Supervisors at its meeting on July 21, 2022, by this Sawyer County Public Safety meeting this 7th day of July, 2022.

| | |
|---|---|
| ________________________________ | ____________________________________ |
| Ron Buckholtz, Member | Ed Peters, Member |
| ________________________________ | ____________________________________ |
| Marc Helwig, Member | Jason Weaver, Member |
| ________________________________ | |
| Marshal Savitski, Member | |

This Resolution is recommended for adoption by the Sawyer County Board of Supervisors at its meeting on July 21, 2022, by this Sawyer County Finance Committee this 14th day of July, 2022.

| | |
|---|---|
| ______________________________ | ______________________________ |
| Ron Kinsley, Member | Tom Duffy, Member |
| ______________________________ | ______________________________ |
| Stacey Hessel, Member | Dale Schleeter, Member |
| ______________________________ | |
| John Righeimer, Member | |

---

This Resolution is hereby adopted by the Sawyer County Board of Supervisors this 21st day of July, 2022.

| | |
|---|---|
| ______________________________ | ______________________________ |
| Tweed Shuman<br>Sawyer County Board of Supervisors | Lynn Fitch<br>Sawyer County Clerk |

**Part I Section E: Sawyer County Finance Committee Roles and Responsibilities of the Finance Committee**

**Budget**

1. Approves budget guidelines departments should follow when preparing the budget as proposed by the County Administrator
2. Acts as a sounding board for the County Administrator when determining modifications to service levels are needed to balance the budget.
3. Reviews and approves balanced budget submitted by the County Administrator forwarding it to the Board for approval. All major budget decisions noted for Board approval.
4. Reviews projected large (the greater of $25,000 or 20% of budget annualized) adverse (lower revenue or higher expenses) impacts to the approved budget as submitted by the County Administrator. Projected large adverse budgeted items noted for the Finance Committee will be reviewed with the appropriate committee by the County Administrator These items will be included in the Finance Committee's report to the Board if not included in the report of the responsible committee.
5. Approves unbudgeted items (other than line-item transfers) including transfers from the contingency account. Resolution forwarded to Board for approval

**Internal Controls**

1. Approves selection of independent auditor as recommended by the County Administrator
2. Reviews with the independent auditor the final draft audit and approves such audit report.
3. Reviews the County Administrators proposed corrective action on internal control and other weakness noted by the independent auditor and monitors the progress towards correcting these deficiencies.
4. Reviews significant internal control breaches. Breaches would include duplicate payments, errors in recording transactions or any other events where the assets of the county are not safeguarded or the financial statements do not accurately reflect the county's operations

**Policies:**

1. Approves policies and changes there to as submitted by the County Administrator in the areas of finance, treasury and other elements of asset protection forwarding them to the Board for approval.

**Other Actives:**

1. Reviews and approves requests for borrowing forwarding them to the Board for approval.