



Sawyer County

Agenda

Finance Committee Meeting

Thursday, December 8, 2022 @ 8:30 AM

Assembly Room/Virtual Meeting

Revised: Thursday, December 8, 2022 8:23 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 at 1-312-626-6799 with the Webinar ID: 922 5388 4419. Use *9 to Raise/lower hand and *6 to Unmute/mute. 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. 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

[Finance Committee DRAFT Minutes](#)

4 - 5

a.

8. TREASURER DEPARTMENT UPDATE

6 - 7

a. [DOR Annual County Sales Tax Distribution](#)

9. AMBULANCE BILLING SUMMARY UPDATE

8 - 14

a. [Ambulance Billing Analysis 2019-2022](#)

10. SECOND COURTROOM EXPENSE (DISCUSSION AND POSSIBLE ACTION)

11. 2022 BUDGET - ACTUAL UPDATE

15 - 21

a. [2022 Budget Update 12-08-2022](#)

12. 2023-2025 BANKING SERVICES REQUEST FOR INFORMATION UPDATE (DISCUSSION AND POSSIBLE ACTION)

13. CONSIDER COUNTY INVESTMENT POLICY

14. NATIVE AMERICAN PROPERTY TAXATION - TREATY OF 1854 UPDATE - US COURT OF APPEALS DECISION

15. FUNDING UPDATES

- a. ARPA Funds
- b. Opioid Funds
- c. LATCF

16. CLOSED SESSION - 2023 WAGES & COLLECTIVE BARGAINING UPDATE (DISCUSSION AND POSSIBLE ACTION)

Pursuant to Wisconsin Statute 19.85 (1)(e) Deliberating or negotiating the purchasing of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session. In addition, the committee will be discussing collective bargaining strategy and thus is excluded from open session requirements under s. 19.82(1).

Open Session - - Discussion and possible action RE: closed session

17. FUTURE AGENDA ITEMS

18. CORRESPONDENCE, REPORTS FROM CONFERENCES AND MEETINGS

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 November 10th meeting of the Sawyer County
Finance Committee
Of the Sawyer County Board of Supervisors
Assembly Room; Sawyer County**



Voting Committee Members (X) Present:

- ☒ Chair: **Ron Kinsley**
- ☒ Vice Chair, John Righeimer
- ☒ Stacey Hessel
- ☒ Tom Duffy
- ☒ Dale Schleeter

Others Present:

Andy Albarado	Tweed Shuman
Lynn Fitch	Ron Buckholtz
Mike Coleson	Linda Zillmer
Tweed Shuman	Jason Weaver
Janeen Abric - Virtual	Ann Larson
Linda Zillmer	Molly Lank-Jones
Donna Knuckey	Karen Melasseca
April Anderson	Melissa Anderson

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 – Molly Lank-Jones, Ann Larson, Linda Zillmer, Donna Knuckey, Karen Melasseca

Minutes of the previous meeting – A motion was made by Mr. Duffy to approve the minutes of the October 13, 2022, meeting; second by Ms. Hessel. Motion carried without negative vote.

Presentation of the 2021 Audit – April Anderson and Melissa Anderson presented the executive audit summary. We received the highest rating available. They reported three material weaknesses (findings that are commonly found in county audits). These weaknesses include Limited Segregation of Duties, Material Audit Adjustments, and Annual Financial Reporting Under Generally Accepted Accounting Principles (GAAP). No material weaknesses were found in the tested County's compliance requirements of the law. The summary will be included in the packet.

WALDO Request – Mike Markgren advised that WALDO has applied for articles of incorporation. They sent in a late request of \$22,800. They have been doing a lot of fundraising on their own and have received a \$10,000 Main Street Bounceback grant. Ms. Hessel made a motion to deny the request; second by Mr. Schleeter. Motion carried without negative vote.

Analysis of Ambulance Billing – Mr. Markgren advised that we did not bill anything from January through April in anticipation of changing companies. Collection is increasing now but we are still behind; there is \$518,000 outstanding at this time which is 76% of revenues. Mr. Albarado advised that we are currently billing outside counties on a per capita basis.

Update on Courtroom Construction – Mr. Albarado reported that we are currently on budget and have used about half of the \$395,000 contingency fund. The anticipated completion deadline is March 10th.

American Rescue Plan Act of 2021 Update – Mr. Albarado advised that all remaining funds are set aside for the courtroom building project.

State Trust Fund Loan & Resolution – Mr. Albarado presented the Resolution Authorizing an Application for \$320,000 State Trust Fund Loan on a 10-year note at a rate of 5.25% for the purchase of the county forest land that was approved last month. A motion was made by Ms. Hessel; second by Mr. Duffy to approve the resolution and forward to

county board. A roll call vote was taken and carried without negative vote. “Aye” votes included Kinsley, Duffy, Schleeter, Righeimer and Hessel.

2023 Budget Update – Mr. Markgren reviewed the changes made to the proposed budget. A Resolution to Adopt the 2023 Sawyer County Budget was presented. Mr. Albarado advised that the highway department has opportunities for 80/20 fund grants and has been given approval to request more grants. The County would need to prepare to fund the 20% of these grant programs. Mr. Markgren reviewed the fund balance history. Ms. Hessel would like \$2,000 of the funds for the Fair to be given to the Historical Society. A motion was made by Ms. Hessel to adopt the 2023 budget as presented; second by Mr. Righeimer. A roll call vote was taken and passed without negative vote. “Aye” votes included Kinsley, Duffy, Schleeter, Righeimer and Hessel.

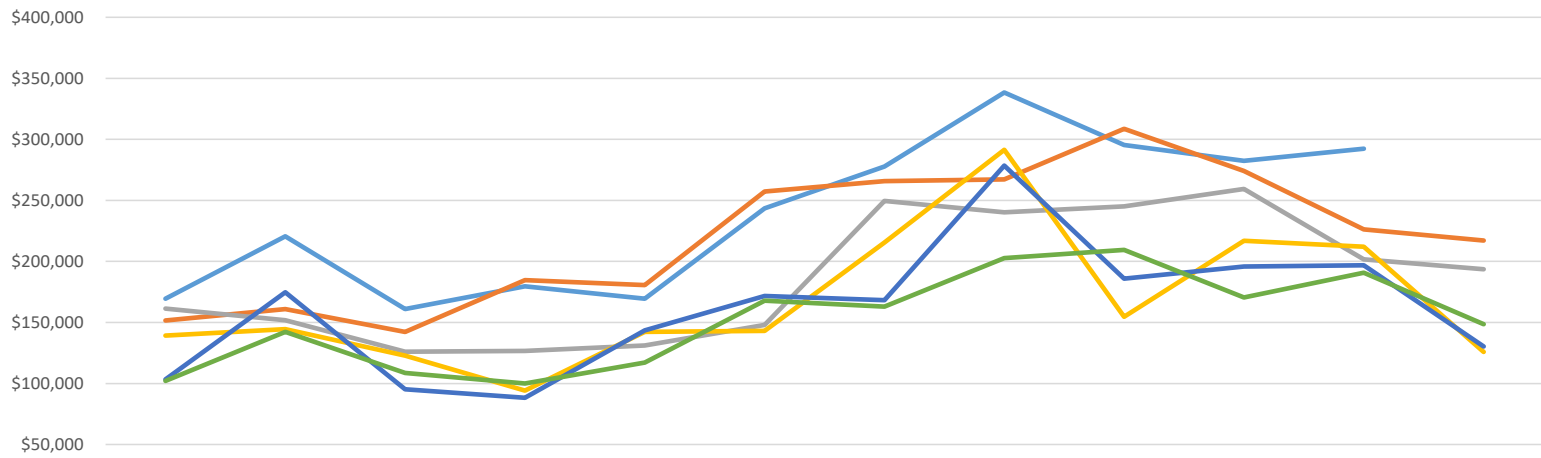
Closed Session -- A motion was made by Mr. Duffy; second by Ms. Hessel at 10:17am to enter closed session pursuant to Wisconsin Statute §19.85(1)(e) Deliberating or negotiating the purchasing of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session. In addition, the committee will be discussing collective bargaining strategy and thus is excluded from open session requirements under s. 19.82(1). A roll call vote was taken and passed 5-0; “Aye” votes included Kinsley, Duffy, Schleeter, Righeimer and Hessel.

A motion was made by Duffy; second by Hessel to leave closed session at 10:44 am. Motion passed without negative vote.

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

Meeting adjourned at 10:45 am
Minutes recorded by Lynn Fitch, County Clerk

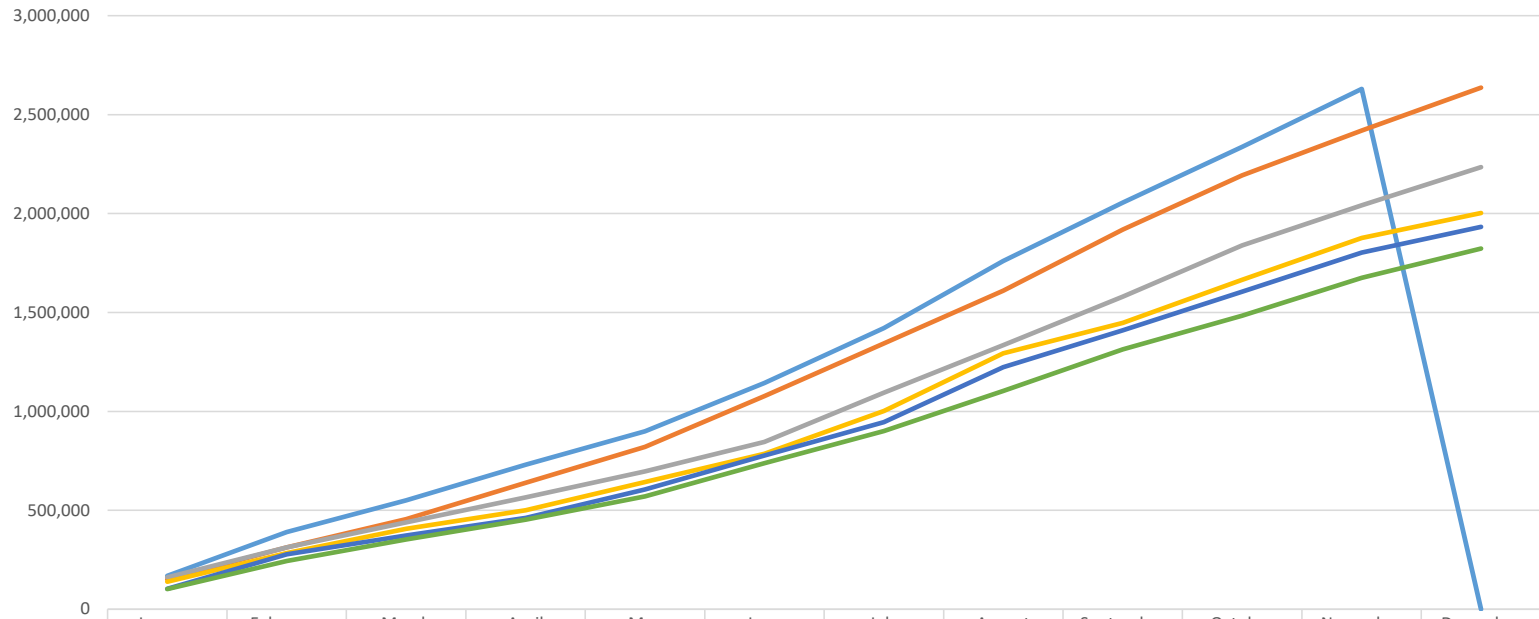
Sawyer County Sales Tax - Monthly



\$-	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	277,796	338,392	295,423	282,416	292,345	
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	1,421,221	1,759,613	2,055,036	2,337,452	2,629,797	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

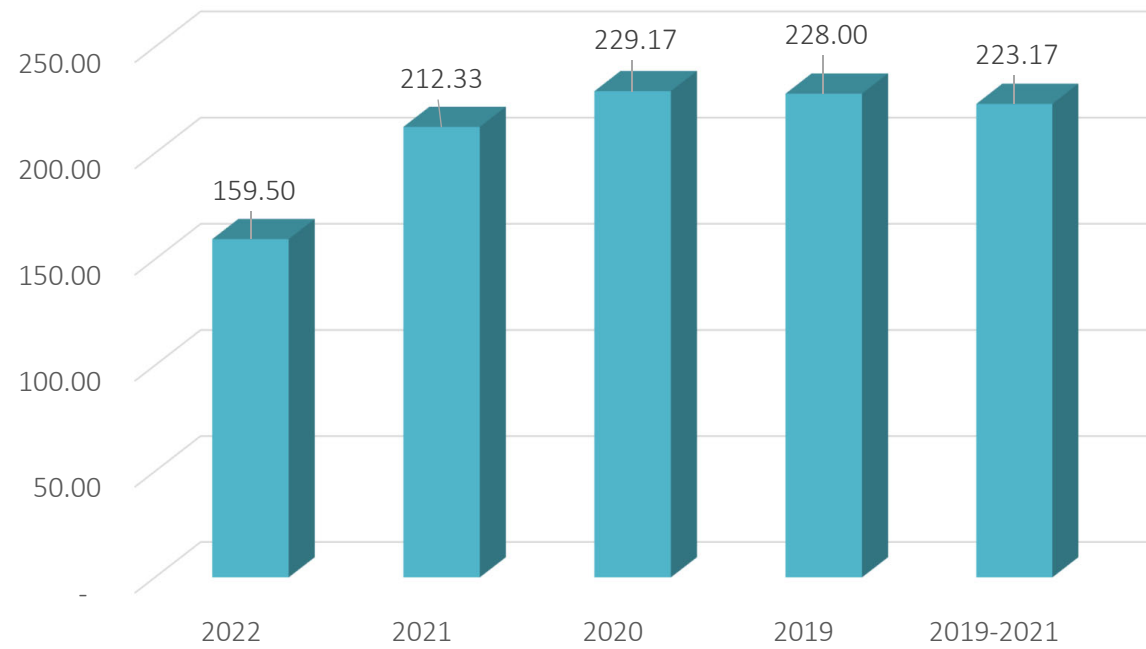
Ambulance Billing Analysis

May-October 2019-2022

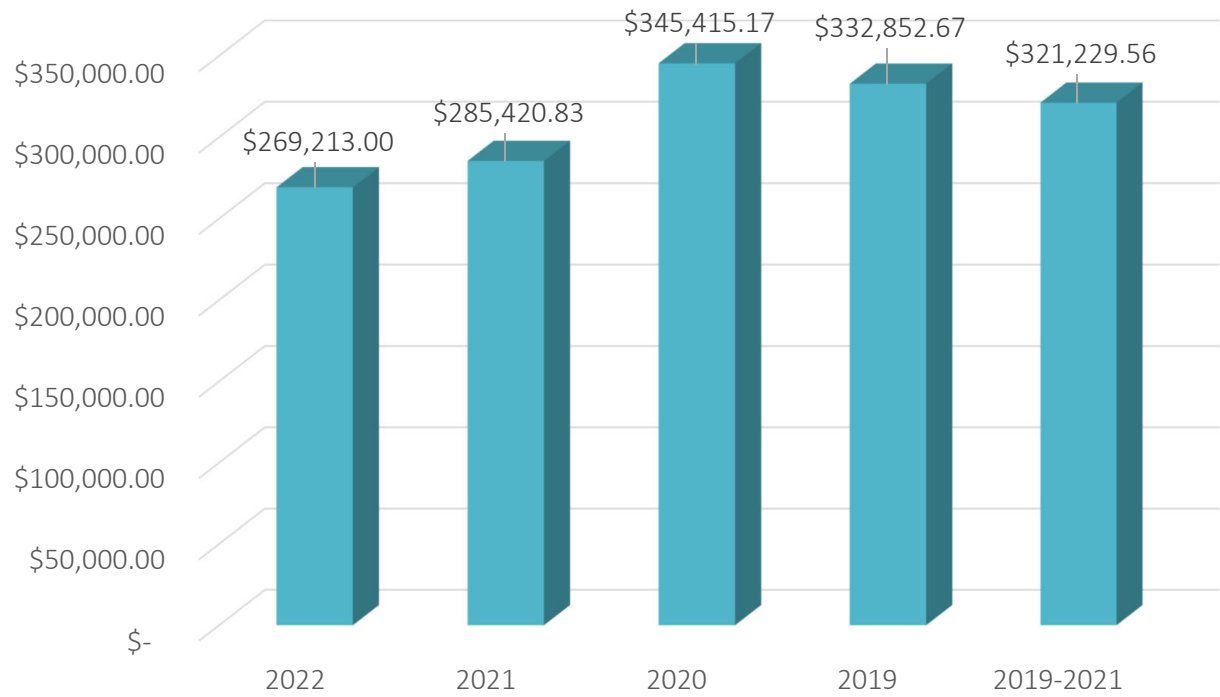
About the Data

- Years compared – 2019-2022
- Months compared – May-October - These are the months in which we have comparable data for 2022
- These six months are averaged for each year
- I also computed the three-year (2019-2021) average
- I looked at number of calls, amount billed, amount collected, percent collected, amount billed per call, and amount collected per call

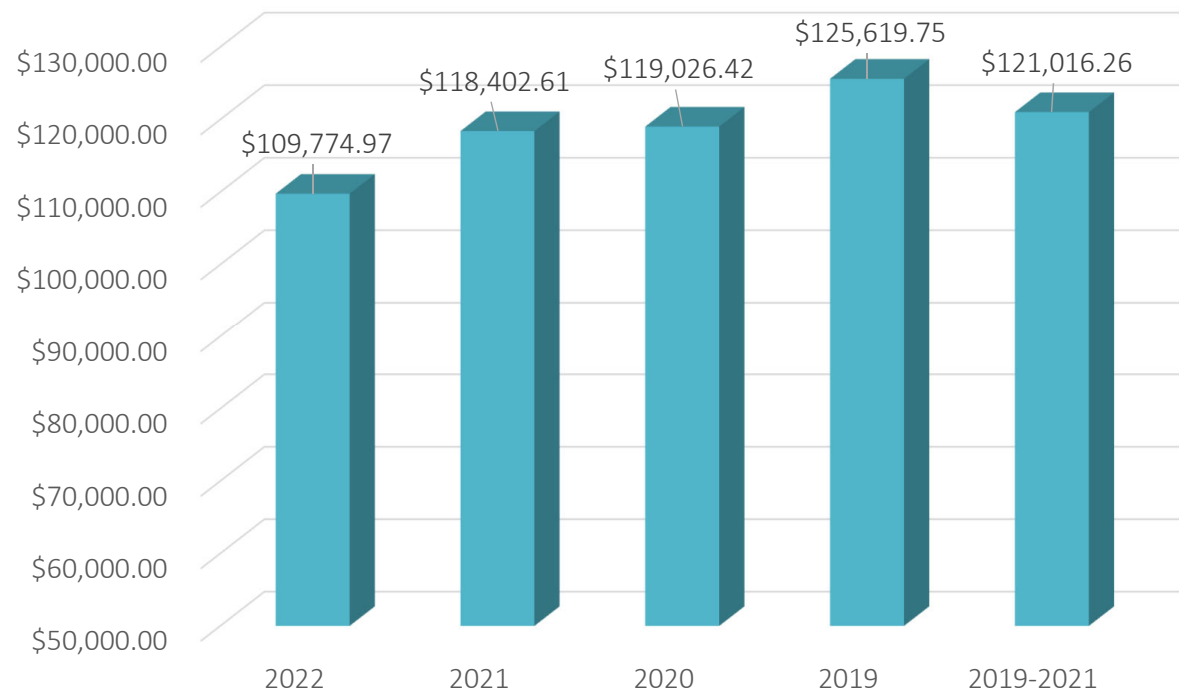
Average Calls per Month per Year
May-October



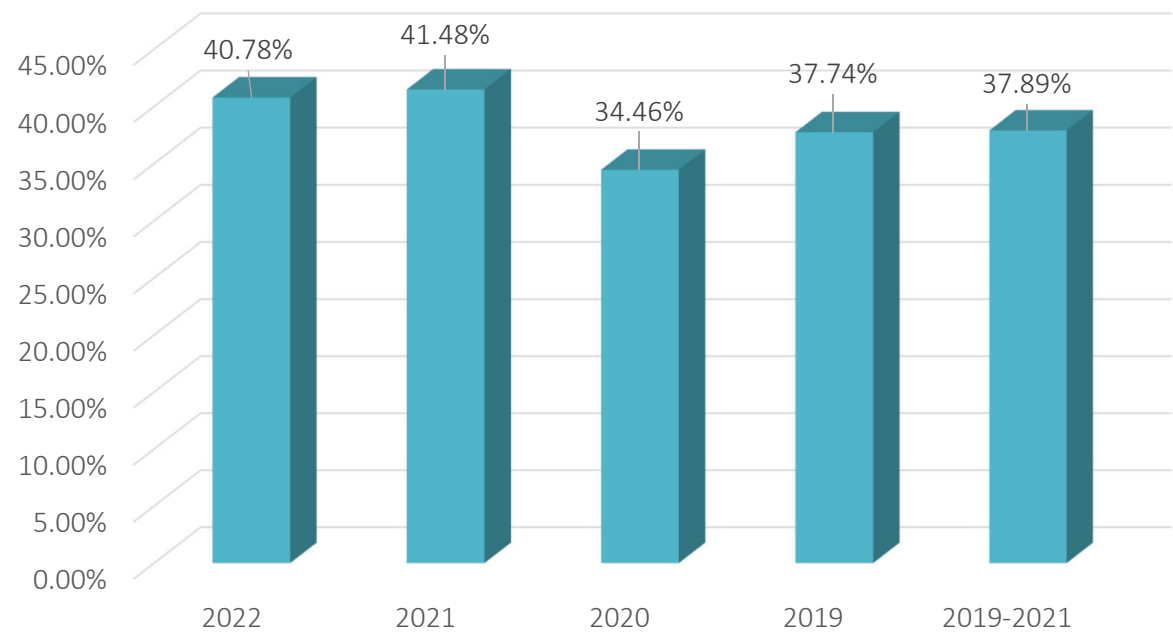
Average Billed per Month per Year
May-October

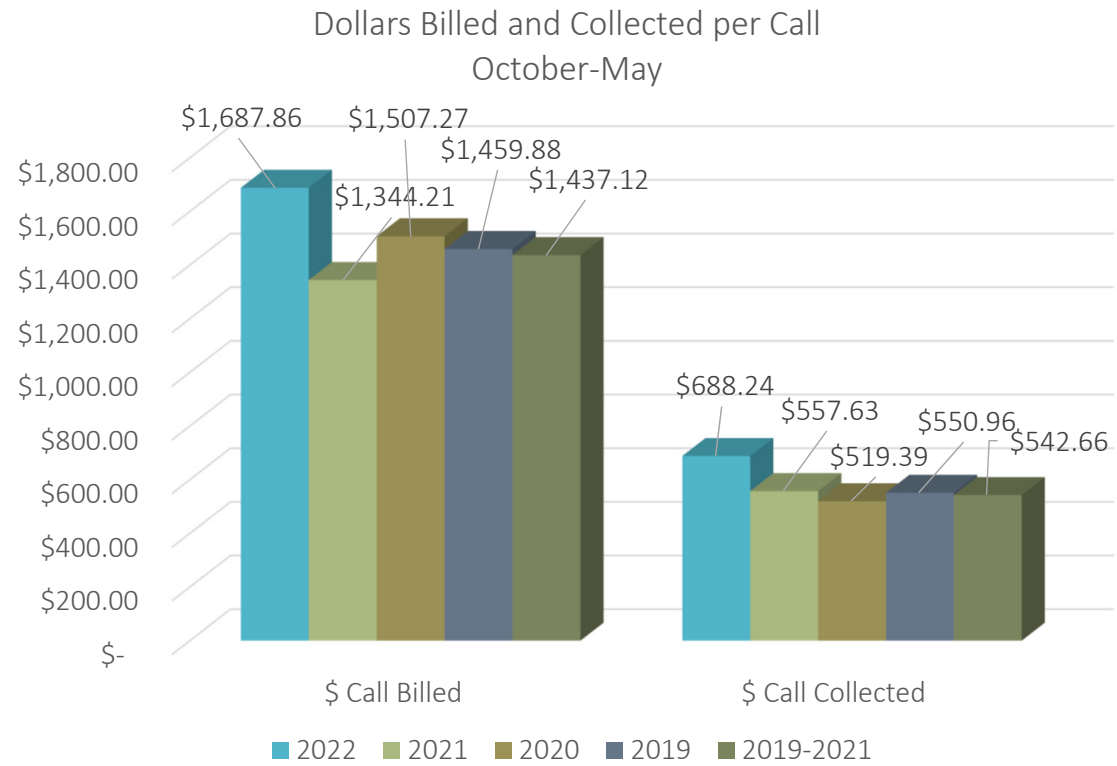


Average Collected per Month per Year
May-October



Percent Collected per Month per Year
May-October





2022 BUDGET UPDATE

12/08/2022 FINANCE COMMITTEE MEETING

BUDGET HIGHLIGHTS

- THE BOTTOM LINE IS THAT WE ARE IN GREAT SHAPE WITH ONE MONTH LEFT TO GO.
- I RAN THIS REPORT ON NOVEMBER 30, SO WE SHOULD SEE REVENUES AND EXPENSES AROUND 91.67%.
- WHILE IT LOOKS LIKE OVERALL GENERAL FUND REVENUES MAY BE LAGGING A LITTLE BIT, THAT IS NOT THE CASE WHEN I ADJUST FOR THE PLANED FUND BALANCE DRAW OF \$1,285,290.
- GENERAL FUND EXPENSES ARE STILL UNDER EVEN WHEN ADJUSTING FOR THE TRANSFER TO SPECIAL PURPOSE FUNDS IN THE AMOUNT OF \$1,285,290.
- HUMAN SERVICES DOES NOT APPEAR TO NEED THE TRANSFER FROM GENERAL FUND IN THE AMOUNT OF \$1,275,662.

Account	Account Description	Amended Budget	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd
Fund 100 - General Fund					
REVENUE					
Department 00 - General					
41110	General Property Taxes	5,812,029.00	5,812,029.00	.00	100
41120	Personal Property Aid	17,581.00	17,581.27	(.27)	100
41150	Forest Crop Taxes	2,200.00	2,431.63	(231.63)	111
41151	Managed Forest Land Program	50,000.00	56,615.68	(6,615.68)	113
41151-125	Managed Forest Land/DNR 20%	5,000.00	4,630.55	369.45	93
41801	Interest on Taxes	160,000.00	168,466.12	(8,466.12)	105
41802	Penalties on Taxes	40,000.00	42,118.43	(2,118.43)	105
41803	Tax Deed Reimb. Fees	5,000.00	5,054.50	(54.50)	101
41804	Advertising Fees	3,000.00	2,781.10	218.90	93
41806	St Aid/Prop. Tax Exempt Computer	4,588.00	4,588.31	(.31)	100
41807	Tower Rentals	13,500.00	19,305.00	(5,805.00)	143
43200	Federal Grant Revenue- LACTF	.00	377,731.92	(377,731.92)	+++
43301	Federal Aid In-Lieu of Taxes	.00	7,716.18	(7,716.18)	+++
43302	DNR Aid In-Lieu of Taxes	20,000.00	21,046.91	(1,046.91)	105
43400	Sales Tax Income	2,200,000.00	2,168,045.43	31,954.57	99
43410	Shared Revenues	269,366.00	230,034.54	39,331.46	85
43415	St.Aid/Rsource Aid-S.23.09(18)	48,500.00	47,835.59	664.41	99
46809	County Stumpage Due State	.00	52,064.92	(52,064.92)	+++
46810	County Forest Stumpage	1,850,000.00	1,224,669.83	625,330.17	66
48100	Interest on Investments	85,219.00	87,761.74	(2,542.74)	103
48110	Finance Chgs. Collected/Timber Stumpage Due	.00	97.63	(97.63)	+++
48200	Rent of County Offices and Bldgs	2,800.00	2,800.00	.00	100
48300	Profit on Tax Deed Sales	50,000.00	100,122.00	(50,122.00)	200
48600	Misc. General Revenue	500.00	(42,441.58)	42,941.58	-8488
48610	Proceeds from CH Vending Machine	100.00	279.15	(179.15)	279
48915	Indirect Cost	263,099.00	263,099.00	.00	100
49210-100	Operating Trans. In - Plat Book Fund	2,000.00	.00	2,000.00	0
49210-200	Operating Trans. In-LCO Gaming	50,000.00	.00	50,000.00	0
49300	Use of Prior Years' Fund Balance	1,285,290.00	.00	1,285,290.00	0
Department 00 - General Totals		\$12,239,772.00	\$10,676,464.85	\$1,563,307.15	87%

Account	Account Description	Amended Budget	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd
Fund 100 - General Fund					
	REVENUE				
	Department 00 - General Totals	\$12,239,772.00	\$10,676,464.85	\$1,563,307.15	87%
	Department 03 - Circuit Court Totals	\$271,415.00	\$339,077.75	(\$67,662.75)	125%
	Department 04 - Criminal Justice Totals	\$50,000.00	\$68,858.95	(\$18,858.95)	138%
	Department 09 - County Coroner Totals	\$15,500.00	\$13,500.00	\$2,000.00	87%
	Department 11 - County Clerk Totals	\$5,000.00	\$15,880.11	(\$10,880.11)	318%
	Department 14 - IT Totals	\$0.00	\$478.86	(\$478.86)	+++
	Department 17 - Treasurer Totals	\$1,000.00	\$492.14	\$507.86	49%
	Department 19 - District Attorney Totals	\$39,300.00	\$16,631.29	\$22,668.71	42%
	Department 23 - Register of Deeds Totals	\$195,000.00	\$299,857.39	(\$104,857.39)	154%
	Department 24 - Land Records Totals	\$39,274.00	\$743.55	\$38,530.45	2%
	Department 25 - Surveyor Totals	\$13,000.00	\$10,625.00	\$2,375.00	82%
	Department 26 - University Extension Service Totals	\$16,333.00	\$1,428.08	\$14,904.92	9%
	Department 27 - Zoning Totals	\$251,000.00	\$317,858.82	(\$66,858.82)	127%
	Department 28 - Forestry Department Totals	\$91,173.00	(\$2,815.00)	\$93,988.00	-3%
	Department 29 - County Parks Totals	\$800.00	\$1,285.00	(\$485.00)	161%
	Department 30 - 911 System Totals	\$22,000.00	\$28,475.00	(\$6,475.00)	129%
	Department 31 - Building Maintenance Totals	\$0.00	\$10,504.36	(\$10,504.36)	+++
	Department 33 - Other Programs of General Gov. Totals	\$57,976.00	\$41,112.00	\$16,864.00	71%
	Department 35 - Sheriff's Department Totals	\$218,800.00	\$305,891.91	(\$87,091.91)	140%
	Department 37 - Dog Pound Totals	\$34,300.00	\$5,273.10	\$29,026.90	15%
	Department 38 - Ambulance Service Totals	\$2,749,584.00	\$2,265,181.64	\$484,402.36	82%
	Department 41 - Emergency Management Totals	\$56,204.00	\$0.00	\$56,204.00	0%
	Department 47 - Airport Totals	\$48,000.00	\$57,195.72	(\$9,195.72)	119%
	Department 56 - Child Support Agency Totals	\$261,700.00	\$241,445.38	\$20,254.62	92%
	Department 57 - Veteran's Administration Totals	\$10,300.00	\$850.00	\$9,450.00	8%
	REVENUE TOTALS	\$16,687,431.00	\$14,716,295.90	\$1,971,135.10	88%

Account	Account Description	Amended Budget	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd
Fund 100 - General Fund					
EXPENSE					
Department 00 - General					
50365	Tax Deed Expense	.00	437.76	(437.76)	+++
State Account 59220 - Transfer to Special Revenue Fund Totals		\$1,285,290.00	\$0.00	\$1,285,290.00	0%
Department 01 - County Board Totals		\$85,244.00	\$68,449.07	\$16,794.93	80%
Department 02 - Administration Totals		\$168,783.00	\$187,498.30	(\$18,715.30)	111%
Department 03 - Circuit Court Totals		\$628,946.00	\$521,537.69	\$107,408.31	83%
Department 04 - Criminal Justice Totals		\$223,235.00	\$270,589.97	(\$47,354.97)	121%
Department 05 - Family Court Commissioner Totals		\$25,000.00	\$1,700.00	\$23,300.00	7%
Department 09 - County Coroner Totals		\$73,871.00	\$58,455.54	\$15,415.46	79%
Department 10 - Finance Totals		\$199,981.00	\$176,880.45	\$23,100.55	88%
Department 11 - County Clerk Totals		\$208,759.00	\$202,274.39	\$6,484.61	97%
Department 13 - Human Resources Totals		\$127,096.00	\$108,025.52	\$19,070.48	85%
Department 14 - IT Totals		\$372,198.00	\$335,021.17	\$37,176.83	90%
Department 17 - Treasurer Totals		\$278,646.00	\$266,901.99	\$11,744.01	96%
Department 19 - District Attorney Totals		\$270,594.00	\$212,447.52	\$58,146.48	79%
Department 23 - Register of Deeds Totals		\$182,380.00	\$160,042.21	\$22,337.79	88%
Department 24 - Land Records Totals		\$266,971.00	\$233,687.16	\$33,283.84	88%
Department 25 - Surveyor Totals		\$310,223.00	\$214,170.90	\$96,052.10	69%
Department 26 - University Extension Service Totals		\$107,039.00	\$53,846.62	\$53,192.38	50%
Department 27 - Zoning Totals		\$392,335.00	\$364,324.19	\$28,010.81	93%
Department 28 - Forestry Department Totals		\$488,266.00	\$367,906.05	\$120,359.95	75%
Department 29 - County Parks Totals		\$1,700.00	\$2,341.36	(\$641.36)	138%
Department 30 - 911 System Totals		\$34,000.00	\$29,880.25	\$4,119.75	88%
Department 31 - Building Maintenance Totals		\$340,322.00	\$381,244.53	(\$40,922.53)	112%
Department 33 - Other Programs of General Gov. Totals		\$1,307,640.00	\$1,051,747.12	\$255,892.88	80%
Department 35 - Sheriff's Department Totals		\$5,726,844.00	\$5,079,037.58	\$647,806.42	89%
Department 37 - Dog Pound Totals		\$88,260.00	\$83,795.78	\$4,464.22	95%
Department 38 - Ambulance Service Totals		\$2,749,584.00	\$2,105,174.62	\$644,409.38	77%
Department 41 - Emergency Management Totals		\$144,136.00	\$98,794.16	\$45,341.84	69%
Department 47 - Airport Totals		\$117,276.00	\$100,516.79	\$16,759.21	86%
Department 56 - Child Support Agency Totals		\$325,082.00	\$301,383.26	\$23,698.74	93%
Department 57 - Veteran's Administration Totals		\$157,730.00	\$86,498.73	\$71,231.27	55%
EXPENSE TOTALS		\$16,687,431.00	\$13,124,610.68	\$3,562,820.32	79%

Account	Account Description	Amended Budget	YTD Transactions	Budget - YTD Transactions		% Used/ Rec'd
Fund 100 - General Fund						
	Fund 100 - General Fund Totals					
	REVENUE TOTALS	16,687,431.00	14,716,295.90	1,971,135.10	88% Net of Fund Balance Draw	95.55%
	EXPENSE TOTALS	16,687,431.00	13,124,610.68	3,562,820.32	79% Net of Transfer to Special Funds	85.21%
	Fund 100 - General Fund Totals	\$0.00	\$1,591,685.22			

Account	Account Description	Amended Budget	YTD Transactions	Budget - YTD Transactions		% Used/ Rec'd
Fund 100 - General Fund						
Fund 225 - Human Services						
	REVENUE TOTALS	\$8,869,081.00	\$7,235,952.08	\$1,633,128.92	82% Net of Transfer from General Fund	95.29%
	EXPENSE TOTALS	\$8,859,453.00	\$6,601,723.47	\$2,257,729.53	75%	
	Fund 225 - Human Services Totals	\$9,628.00	\$634,228.61			
Fund 701 - Highway Department						
	Fund 701 - Highway Department Totals					
	REVENUE TOTALS	4,990,925.00	4,303,435.72	687,489.28	86%	
	EXPENSE TOTALS	4,990,925.00	4,403,584.34	587,340.66	88%	
	Fund 701 - Highway Department Totals	\$0.00	(\$100,148.62)			