

**Minutes of the December 11, 2025 Meeting of the Sawyer County  
Finance Committee of the Sawyer County Board of Supervisors  
Board Room; Sawyer County**



**Voting Committee Members (X) Present:**

- ☒ Chair: John Righeimer
- ☒ Vice Chair: Stacey Hessel
- ☒ Marc Helwig - Virtual
- ☒ Tom Duffy
- ☒ Jeff Hoehne

Mike Markgren  
Liz Klein  
Ron Buckholtz  
Rhandi Ehn  
Ron Kinsley

**Others Present:**

Brian Lehner  
April Anderson- Virtual

**Call to Order** – Mr. Righeimer 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** – Set

**Public Comments** – Linda Zillmer

**Minutes from the previous meeting dated: November 6, 2025**

Motion to approve made by: Mr. Duffy                      Second by: Ms. Hessel  
Motion carried without negative vote.

**CLA Audit Report-** April Anderson from CLA presented an overview of the Sawyer County 2024 audit; the County received the highest audit opinion for excellent accounting work. The General Fund, Special Funds, Debt Service Fund, CIP Funds, Enterprise Fund, Internal Service Fund, and reviewed the outstanding long-term debt obligations and employee liabilities.

Ms. Anderson stated that the Sawyer County fund balance is 39%. Because not all assets represented in the balance are liquid, the County is on par with similar Counties who average 30% fund balances. Sawyer County had a 3.5% debt service ratio in 2024; average for northern counties is 0-20% of equalized value.

There was one deficiency finding for limited segregation of duties, due to the small staff size of the County. Two previous deficiencies have been eliminated as a result of the Finance Department's work.

**Treasurer's Report –**

Mr. Lehner provided a written report in the status of INREM proceedings.

**Finance Department Report -**

Ms. Ehn reviewed sales tax revenues, Budget Performance Reports for November 2025, and November CIP purchases.

**Department Financial Updates--**

**Budget Reports--**Ms. Ehn reviewed December 2024 financials and November 2025 revenues and expenses for the Dog Pound. 2025 YTD revenues are at 109% of budget; expenses are at 89%.

**Budget Reports—**Ms. Ehn reviewed the 2024 financials and November 2025 revenues and expenses for the Sheriff's Department. 2025 YTD revenues are at 117% of budget; expenses are at 82%.

**Investments Review and Update—**

The October investment report was provided: interest rates are still holding above 4%.

**Board Appointed Committee Updates—** None

**Correspondence, Reports from Conferences and Meetings –** Ms. Ehn attended the WGFOA conference

**Future Agenda Items –** None

**Adjournment –** 9:24 am

**Next Meeting-** January 8, 2026

**Time:** 8:30 am

**Location:** Board Room

Minutes recorded by Liz Klein, County Clerk