



BARRON COUNTY BOARD OF SUPERVISORS

Monday, January 22, 2024 – 9:00 a.m.

Barron County Government Center – Veterans Memorial Auditorium
335 East Monroe Avenue – Barron, Wisconsin 54812

Link to View Meeting: <http://youtube.com/c/BarronCountyMeetings>

Live streaming of the meeting will begin at 9:00 a.m.

AMENDED AGENDA

Agenda items have been moved and renumbered. No agenda items have been added or removed.

1. Call to Order – Roll Call – Public Notification
2. Invocation and Pledge of Allegiance
3. Special Matters and Announcements (Non-Action Items)
4. Approve Agenda
5. Appointment and Oath of Office – Craig Fowler, District 19
6. Approve Minutes of December 18, 2023
7. Public Comment (*Prior Registration with County Clerk Required / Maximum Allotted Time is 3 Minutes*)
8. Barron County Housing Authority – ARPA Funding and Apartment Rehabilitation Update
9. Resolution – Authorizing Expenditure Authority of American Rescue Plan Act (ARPA) Dollars for Barron County Housing Authority Apartment Complex Rehabilitations Not to Exceed \$3.5M
(*Executive Committee Amended Version*)
10. Resolution – Authorizing Release of Funds American Rescue Plan Act (ARPA) Dollars for Barron County Housing Authority Apartment Complex Rehabilitations Not to Exceed \$3.5M
(*Release of Funds*)
11. Resolution – Authorizing an Expenditure Not to Exceed \$1.5M for the Purpose of Installation and Upgrades of New Equipment Purchases for the Barron County Sheriff's Department County Wide Communications System
12. Ehler's Presentation on Potential Borrowings – Sean Lentz
13. Progress Update on Highway Facilities
14. Financial Update on Highway Facilities Project
15. Approval of Emergency Fire Wardens for Barron County
16. American Rescue Plan Act (ARPA) Expenditures

Continued on Page 2

Barron County Board of Supervisors
Monday, January 22, 2024
Amended Agenda – Page 2

17. Report from County Administrator
 - a. BEAD Challenge Process
 - b. Sales Tax Data

18. Appointments
 - a. Health & Human Services Board – Reappoint John Banks, Carol Moen, Stacey Wenzel, Lynn Kolpack, Bob Heil, Barb Reisner (*3 Year Term*)
 - b. LCC/Extension Committee – Appoint Craig Fowler to Replace Jerry McRoberts
 - c. Property Committee – Appoint Craig Fowler to Replace Jerry McRoberts
 - d. Dummy Lake District – Appoint Craig Fowler to Replace Jerry McRoberts
 - e. Museum Board – Appoint Craig Fowler to Replace Jerry McRoberts

19. Claims, Petitions & Correspondence

20. Suggestions for Future Agenda Items

21. Adjournment

Any person who has a qualifying disability under the Americans with Disabilities Act and requires the meeting or materials at the meeting to be in an accessible format must contact the County Clerk's office at 715-537-6200 at least 24 hours prior to the meeting so that arrangements can be made to accommodate your request.



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Administrator's Update BARRON COUNTY BOARD OF SUPERVISORS

Monday, January 22, 2024 – 9:00 a.m.

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335 East Monroe Avenue – Barron, Wisconsin 54812

#3. Special Matters and Announcements (Non-Action Items)

I want to thank Mr. Jerry McRoberts for his service as a County Board member for the past eighteen (18) years. We will be presenting Jerry with a plaque commemorating his service at the February 19th County Board meeting.

#5. Appointment and Oath of Office – Craig Fowler, District 19

Chair Okey has informed me that Mr. Fowler is agreeable to completing Mr. McRoberts term therefore, the need for his appointment and swearing in. Welcome Craig.

#8. Ehler's Presentation on Potential Borrowings – Sean Lentz

Mr. Lentz will present the same information as presented to the Executive Committee earlier this month. This information is meant to lay the ground-work if/when later this year the County Board should choose to go through with other large fixed-asset projects that would require a borrowing. This information is important.

#9. Barron County Housing Authority – ARPA Funding and Apartment Rehabilitation Update

Mr. Bob Kazmerski and Ms. Meg Skemp along with Mr. Landgraf are scheduled to be at the C/B meeting to discuss the many aspects of this project.

#10. & #11. Please read my Position Paper regarding this issue.

#10. Resolution – Authorizing Expenditure Authority of American Rescue Plan Act (ARPA) Dollars for Barron County Housing Authority Apartment Complex Rehabilitations Not to Exceed \$3.5M (Executive Committee Amended Version)

This resolution as approved by the Executive Committee would authorize a limited disbursement of funds, essentially on an individual, per request basis.

#11. Resolution – Authorizing Release of Funds American Rescue Plan Act (ARPA) Dollars for Barron County Housing Authority Apartment Complex Rehabilitations Not to Exceed \$3.5M (Release of Funds)

This resolution as drafted releases the funds, not in total, or at a single point in time but, rather states, the \$3.5M encumbered for this purpose is released to the BCHA, pending Jodi's review and approval of the dollars they will be requesting in future periods.

#12. Progress Update on Highway Facilities

Chair Okey or a member of the Hwy Department will address this Agenda item.

#13. Financial Update on Highway Facilities Project

Included with the packet, Jodi can answer any specific questions

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Barron County Board of Supervisors
Monday, January 22, 2024

#14. Approval of Emergency Fire Wardens for Barron County

This is an annual resolution to be approved by the full Board.

#15. Resolution – Authorizing an Expenditure Not to Exceed \$1.5M for the Purpose of Installation and Upgrades of New Equipment Purchases for the Barron County Sheriff's Department County Wide Communications System

This entire situation came rapidly and therefore I have asked individuals from individuals from GenComm, the provider, Sheriff Fitzgerald and others to be present at the meeting.

The situation however, is quite straight forward. The communications system currently in service by the Sheriff's department is 15 to 20 years old and past its' effective useful life. Staff has been reserving dollars in the General Fund or the Capital Improvement/Capital Outlay fund in anticipation of this expenditure hence the nearly \$400K that is currently available. Also, EM Director Judy has applied for grant funding to further reduce the local outlay.

Based on all the information that I have been privy to, I would recommend approving this expenditure.

#16. American Rescue Plan Act (ARPA) Expenditures

Included with the packet.

#17. Report from County Administrator

a. *BEAD Challenge Process*

This pertains to the incorrect state maps as they relate to internet speed. EDC Director Armstrong is working on this project.

b. *Sales Tax Data*

This data clearly indicates how important sales tax revenue is to Barron County.

#17. Appointments

- c. Health & Human Services Board – Reappoint John Banks, Carol Moen, Stacey Wenzel, Lynn Kolpack, Bob Heil, Barb Reisner (*3 Year Term*)
- d. LCC/Extension Committee – Appoint Craig Fowler to Replace Jerry McRoberts
- e. Property Committee – Appoint Craig Fowler to Replace Jerry McRoberts
- f. Dummy Lake District – Appoint Craig Fowler to Replace Jerry McRoberts
- g. Museum Board – Appoint Craig Fowler to Replace Jerry McRoberts

I recommend approval of all of these appointments.

#18. Claims, Petitions & Correspondence

I will let Mr. Muench or Clerk Hodek address this item.

#19. Suggestions for Future Agenda Items

May County Board Health Insurance update – Tim Deaton

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DRAFT



BARRON COUNTY BOARD OF SUPERVISORS

MONDAY, DECEMBER 18, 2023 – 9:00 AM

BARRON COUNTY GOVERNMENT CENTER – AUDITORIUM
335 EAST MONROE AVENUE - BARRON, WISCONSIN 54812

MINUTES

PRESENT IN PERSON: Patti Anderson, John Banks, Karolyn Bartlett, Stan Buchanan, Randy Cook Sr, Bill Effertz, Pam Fall, Jim Gores, Bun Hanson, Dale Heinecke, Dana Heller, Kathy Krug, Audrey Kusilek, Fran Langman, Jerry McRoberts, Roberta Mosentine, Gary Nelson, Louie Okey, Pete Olson, Bill Schradle, Marv Thompson, Craig Turcott, Diane Vaughn and Stacey Wenzel.

ATTENDING VIRTUALLY: Bob Rogers and Gary Taxdahl.

ABSENT: Bob Anderson, Carol Moen and Stacy Neuman.

CALL TO ORDER-ROLL CALL-PUBLIC NOTIFICATION: Chair Okey called the meeting to order at 9:00AM. County Clerk Hodek took attendance. County Administrator French stated the County's compliance with open meeting laws.

INVOCATION: Led by Supervisor Heller.

PLEDGE OF ALLEGIANCE: Recited.

SPECIAL MATTERS AND ANNOUNCEMENTS (NON-ACTION ITEMS): Administrator French asked that all County Board Supervisors submit their timesheets to the County Clerk's Office for payroll processing as soon as possible. County Clerk Hodek reviewed the filing dates for non-candidacy and signature filing dates to obtain ballot status.

APPROVE AGENDA: Motion: (Cook/P. Anderson) to approve. Carried with 26 Voting Yes and 3 Absent (B. Anderson, Moen & Neuman).

APPROVE MINUTES OF NOVEMBER 6, 2023: Motion: (Nelson/Mosentine) to approve. Carried with 26 Voting Yes and 3 Absent (B. Anderson, Moen & Neuman).

PUBLIC COMMENT: None at this time.

Administrator French introduced newly promoted Chief Deputy Hagen and Patrol Captain Hodek from the Sheriff's Department.

BARRON COUNTY HOUSING AUTHORITY – ARPA FUNDING AND APARTMENT

REHABILITATION UPATE: Tom Landgraf discussed the funding of the apartment rehabilitation project located in Turtle Lake as well as the potential timelines of the project. Landgraf also answered questions from the Board.

PROGRESS UPDATE ON HIGHWAY FACILITIES: Chair Okey stated the Highway Staff is pleased with the current progress and work will continue as planned.

FINANCIAL UPDATE ON HIGHWAY FACILITIES PROJECT: Chair Okey noted the Highway Facilities Committee has not met since November 30, 2023 but Finance Director Busch stated the project is currently \$98,000 under budget.

2023-49 RESOLUTION – SETTING FORTH THE AGREEMENT BETWEEN BARRON COUNTY AND WISCONSIN PROFESSIONAL POLICE ASSOCIATION (WPPA) FOR 2024-2025: Chair Okey gave an overview of the negotiation process and highlights from the negotiations. **Motion: (Buchanan/Olson)** to approve. Carried with 26 Voting Yes and 3 Absent (B. Anderson, Moen & Neuman).

2023-50 RESOLUTION – AUTHORIZING DESIGNATED GENERAL FUND BALANCES FOR FUTURE PAYROLL COSTS: **Motion: (Hanson/Olson)** to approve. Carried with 26 Voting Yes and 3 Absent (B. Anderson, Moen & Neuman).

2023-51 RESOLUTION – AUTHORIZING SALE OF ANN STREET SCHOOL LOCATED AT 33 ANN STREET IN RICE LAKE, WISCONSIN TO KIMBERLY RANDALL: Administrator French reviewed the request from Realtor Chick Feather regarding a resolution for the completion of the sale. **Motion: (Cook/Banks)** Carried with 26 Voting Yes and 3 Absent (B. Anderson, Moen & Neuman).

2023-52 RESOLUTION – AUTHORIZING \$10,000 OF UNASSIGNED FUND BALANCE FOR IMPROVEMENTS TO UW EAU CLAIRE-BARRON COUNTY FOR UW EXTENSION STAFF: **Motion: (Hanson/P. Anderson)** to approve. Chair Okey reviewed the financing request for the UW Extension office move and remodel from the Government Center to the UW Eau Claire – Barron County Campus. Carried with 26 Voting Yes and 3 Absent (B. Anderson, Moen & Neuman).

2023-53 RESOLUTION – MOTORIZED TRAIL AUTHORIZATION FOR YEARS 2024-2025: **Motion: (Gores/Thompson)** to approve. Carried with 26 Voting Yes and 3 Absent (B. Anderson, Moen & Neuman).

CONSOLIDATED FIXED ASSET PURCHASES: Administrator French requested approval of the position paper he drafted titled Authorizing the Process for Yearly Fixed Asset Pre-Purchases, Consolidation and Coordination which was included in the packet. Discussion. **Motion: (Turcott/Langman)** to approve. Carried with 26 Voting Yes and 3 Absent (B. Anderson, Moen & Neuman).

DEBT ISSUANCE FOR SHERIFF'S DEPARTMENT SALLY PORT & FIXED ASSETS: Administrator French presented potential 2024 County improvement projects with possible financing options. Discussion. No motion was required.

Supervisor Cook & Supervisor Effertz departed the meeting at 9:58AM.

AMERICAN RESCUE PLAN ACT (ARPA) EXPENDITURES: Information was included in the packet.

REPORT FROM COUNTY ADMINISTRATOR

- A. 2023 3RD QUARTER FINANCIALS:** Information was included in the packet.
- B. TREASURER'S REPORT OF RECEIPTS AND DISBURSEMENTS:** This annual report was included in the packet.
- C. POLICY EXCEPTION – PAID TIME & MILEAGE FOR MEALS ON WHEELS DELIVERY BY STAFF:** This policy exception equates to under \$1,000 per year and additional information is included in the packet.
- D. UPDATE ON EINFOSYS REPLACEMENT:** IT Director Peterson will be going out for RFPs for the software replacement and additional information is included in the packet.
- E. MEMORIAL POLICY – PROPERTY COMMITTEE:** This policy was approved by the Property Committee earlier this month and is included in the packet.

- F. MUNICIPAL JOINT REVIEW BOARD MEETINGS:** Future meetings will be attended by Chair Okey or Administrator French due to the short notice given prior to the meetings.
- G. HEALTH INSURANCE UPDATE – 10 MONTHS:** Information is included in the packet.
- H. TOURIST ROOMING HOUSE INFORMATION BY COUNTY:** This trend continues to grow, especially in Barron County, and county statistics from around the State are included in the packet.
- I. TAX DATA FROM FORWARD ANALYTICS:** Information was included in the packet.
- J. EMPLOYEE RECOGNITION CARRYOVER TO 2024:** Due to the timeline with seasonal hires, the 2023 employee recognition funds will be carried over to 2024.

APPOINTMENTS: Administrator French noted that six County Board Supervisors were interested in the appointment to the Criminal Justice Collaborating Council. The names included: Supervisor Patti Anderson, Supervisor Bartlett, Supervisor Cook, Supervisor Kusilek, Supervisor Olson and Supervisor Turcott. All of the supervisor names that had interest were placed into a hat and County Clerk Hodek drew Supervisor Turcott's name at the meeting. Supervisor Turcott confirmed he was still interested in serving on the Committee.

- A. IFLS BOARD – REAPPOINT KATHY KRUG (3 YEAR TERM): Motion: (Olson/Gores) to approve all 8 appointments as presented. Discussion. Carried with 24 Yes and 5 Absent (B. Anderson, Cook, Effertz, Moen & Neuman).**
- B. CRIMINAL JUSTICE COLLABORATING COUNCIL – CRAIG TURCOTT: Motion: (Olson/Gores) to approve all 8 appointments as presented. Discussion. Carried with 24 Yes and 5 Absent (B. Anderson, Cook, Effertz, Moen & Neuman).**
- C. MUNICIPAL LIBRARY APPOINTMENTS (CONFIRMATION): Motion: (Olson/Gores) to approve all 8 appointments as presented. Discussion. Carried with 24 Yes and 5 Absent (B. Anderson, Cook, Effertz, Moen & Neuman).**
 - 1. CHETEK – JOHN BANKS**
 - 2. CUMBERLAND – CRAIG TURCOTT**
 - 3. CAMERON – KATHY KRUG**
 - 4. TURTLE LAKE – GARY TAXDAHL**
 - 5. BARRON – GARY NELSON**
 - 6. RICE LAKE – BUN HANSON**

CLAIMS, PETITIONS & CORRESPONDENCE: None at this time.

SUGGESTIONS FOR FUTURE AGENDA ITEMS:

- 1. Update on Criminal Justice Collaborating Council
- 2. Presentation from Ehlers on 2024 Possible Debt Financing Options

NEXT MEETING DATES: Monday, January 15, 2024 at 9:00AM in the Auditorium of the Government Center located in Barron.

ADJOURNMENT: Chair Okey adjourned the meeting at 10:07AM.

Respectfully Submitted,
 Jessica Hodek, County Clerk

MINUTES ARE NOT OFFICIAL UNTIL APPROVED BY THE COUNTY BOARD AT THE NEXT MEETING.



Barron County - Finance Plan for 2024 Capital Projects

January 3, 2024

Proposed Projects

Project	Cost Range
HVAC at Campus	\$1.5 - \$1.7 million
Sallyport at Justice Center	\$1.5 - \$2.5 million
Communications Upgrades	\$1.3 - \$1.6 million
Total	\$4.3 - \$5.8 million

Should the County finance these projects with long-term borrowing or cash?

Features of General Obligation Bonds

Lowest cost, most secure form of long-term financing

Match life of projects to length of financing

Reserves cash for short-term or emergency projects

Interest and Costs of Issuance increase total cost of projects

New borrowing will have impact on tax levy

Using Cash for Projects

Do not pay interest or Costs of Issuance

Impacts of projects are born by today's users only

Less ability to fund future emergency projects

May impact bond rating and increase cost of future borrowings

Reduces potential investment earnings on fund balance

Future potential uses of County cash?

Projected 2024 General Obligation Bonds

Year	Principal	Rate	Interest	Total P&I
2024				
2025	100,000	3.60%	342,911	442,911
2026	220,000	3.55%	222,303	442,303
2027	230,000	3.55%	214,315	444,315
2028	235,000	3.45%	206,179	441,179
2029	245,000	3.35%	198,021	443,021
2030	255,000	3.35%	189,646	444,646
2031	265,000	3.35%	180,936	445,936
2032	270,000	3.35%	171,975	441,975
2033	280,000	3.50%	162,553	442,553
2034	290,000	3.50%	152,578	442,578
2035	300,000	3.60%	142,103	442,103
2036	315,000	3.70%	130,875	445,875
2037	325,000	3.80%	118,873	443,873
2038	340,000	3.95%	105,983	445,983
2039	350,000	4.05%	92,180	442,180
2040	365,000	4.15%	77,519	442,519
2041	380,000	4.20%	61,965	441,965
2042	400,000	4.25%	45,485	445,485
2043	415,000	4.30%	28,063	443,063
2044	435,000	4.40%	9,570	444,570
Totals	\$6,015,000		\$2,854,030	\$8,869,030

Assumptions

- \$5,850,000 for project costs (mid-point of cost range)
- Interest rates +.50% over market
- Costs of issuance on top of project costs
- Debt service structured with level payments every year

Current General Obligation Borrowing Capacity

Year	TID IN Equalized Valuation	2020B G.O. Bonds \$25,120,000	2023 State Trust Fund Loan \$4,000,000	2024 G.O. Bonds \$6,015,000	5% G.O. Borrowing Capacity	Beginning of Year Principal Outstanding	Beginning of Year Percent Remaining
2024	6,604,935,500	1,115,000	163,777		330,246,775	32,955,000	90%
2025	6,604,935,500	1,150,000	213,224	100,000	330,246,775	31,676,223	90%
2026	6,604,935,500	1,185,000	224,418	220,000	330,246,775	30,212,999	91%
2027	6,604,935,500	1,220,000	236,200	230,000	330,246,775	28,583,581	91%
2028	6,604,935,500	1,255,000	248,146	235,000	330,246,775	26,897,380	92%
2029	6,604,935,500	1,295,000	261,629	245,000	330,246,775	25,159,234	92%
2030	6,604,935,500	1,320,000	275,364	255,000	330,246,775	23,357,606	93%
2031	6,604,935,500	1,345,000	289,821	265,000	330,246,775	21,507,242	93%
2032	6,604,935,500	1,365,000	304,736	270,000	330,246,775	19,607,421	94%
2033	6,604,935,500	1,380,000	321,035	280,000	330,246,775	17,667,685	95%
2034	6,604,935,500	1,400,000	337,889	290,000	330,246,775	15,686,650	95%
2035	6,604,935,500	1,425,000	355,628	300,000	330,246,775	13,658,761	96%
2036	6,604,935,500	1,445,000	374,188	315,000	330,246,775	11,578,132	96%
2037	6,604,935,500	1,470,000	393,944	325,000	330,246,775	9,443,944	97%
2038	6,604,935,500	1,495,000		340,000	330,246,775	7,255,000	98%
2039	6,604,935,500	1,525,000		350,000	330,246,775	5,420,000	98%
2040	6,604,935,500	1,550,000		365,000	330,246,775	3,545,000	99%
2041	6,604,935,500			380,000	330,246,775	1,630,000	99.5%
2042	6,604,935,500			400,000	330,246,775	1,250,000	99.6%
2043	6,604,935,500			415,000	330,246,775	850,000	99.7%
2044	6,604,935,500			435,000	330,246,775	435,000	99.9%

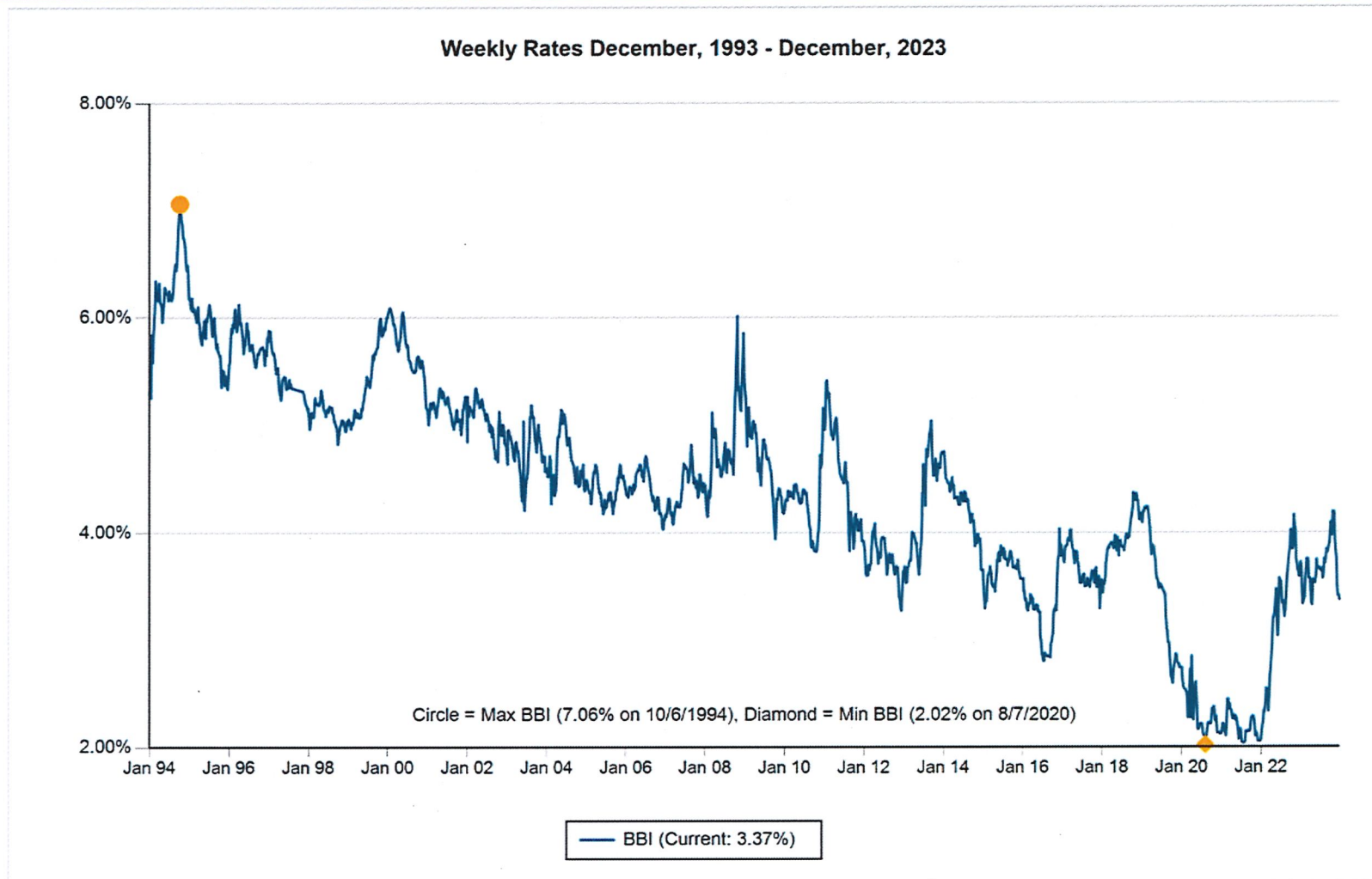
- State law limits G.O. borrowing to 5% of County's equalized value.
- Still well within state limits, even with projected 2024 Bonds.

Projected Levy for Debt Service

Levy Year	Pay Year	TID Out Equalized Valuation	2021 G.O. Highway \$25,120,000	2023 State Trust Fund Loan \$4,000,000	2024 G.O. Bonds \$6,015,000	Waste to Energy Plant Revenues	Total Net Debt Levy	Mill Rate
2023	2024	6,413,742,500	1,580,319	414,626			1,994,945	0.31
2024	2025	6,413,742,500	1,581,869	414,626	442,911		2,439,406	0.38
2025	2026	6,413,742,500	1,582,369	414,626	442,303		2,439,297	0.38
2026	2027	6,413,742,500	1,581,819	414,626	444,315		2,440,760	0.38
2027	2028	6,413,742,500	1,580,219	414,626	441,179		2,436,023	0.38
2028	2029	6,413,742,500	1,582,569	414,626	443,021		2,440,216	0.38
2029	2030	6,413,742,500	1,581,669	414,626	444,646		2,440,941	0.38
2030	2031	6,413,742,500	1,580,269	414,626	445,936		2,440,831	0.38
2031	2032	6,413,742,500	1,583,456	414,626	441,975		2,440,057	0.38
2032	2033	6,413,742,500	1,579,688	414,626	442,553		2,436,866	0.38
2033	2034	6,413,742,500	1,578,988	414,626	442,578		2,436,191	0.38
2034	2035	6,413,742,500	1,582,988	414,626	442,103		2,439,716	0.38
2035	2036	6,413,742,500	1,579,831	414,626	445,875		2,440,332	0.38
2036	2037	6,413,742,500	1,579,544	414,626	443,873		2,438,042	0.38
2037	2038	6,413,742,500	1,578,819		445,983	-	2,024,801	0.32
2038	2039	6,413,742,500	1,582,656		442,180	-	2,024,836	0.32
2039	2040	6,413,742,500	1,579,063		442,519	-	2,021,581	0.32
2040	2041	6,413,742,500			441,965	-	441,965	0.07
2041	2042	6,413,742,500			445,485	-	445,485	0.07
2042	2043	6,413,742,500			443,063	-	443,063	0.07
2043	2044	6,413,742,500			444,570	-	444,570	0.07

- Levy for debt increases to \$2.4 million in 2025.
- Any revenues from WTE Plant can be used to reduce levy.

Historical Interest Rates



- Current rates about where they were in 2019.

Impact from Using Cash for Projects

Fund	Amount
Non-spendable	2,696,825
Committed	198,332
Assigned	11,966,364
Unassigned	13,951,392
Total	\$28,812,913

- Only Unassigned Fund balance is considered spendable on new initiatives.
- Current County policy is to maintain unassigned fund balance 25-33% of General Fund expenditures (\$25,166,062 in 2022).
- Unassigned Fund balance is 55.43% of GF expenditures.

Impact from Using Cash for Projects

Invest or Borrow?

- Current investment rates are higher than borrowing.
- Potential to earn more by investing current cash than what you spend on interest for borrowing.
- Option to use cash for some of the 2024 Projects?
- Option to use cash to pay off State Trust Fund Loan?

Bond Rating

- County maintains an AA rating on its current debt.
- Fund balance is a key component of bond rating.
- Reductions to fund balance may impact the rating for future borrowings.

Levy Impact

- No increase to levy by using fund balance.
- Reduces amount available for future projects or emergencies.



Important Disclosures

Ehlers is the joint marketing name of the following affiliated businesses (collectively, the “Affiliates”): Ehlers & Associates, Inc. (“EA”), a municipal advisor registered with the Municipal Securities Rulemaking Board (“MSRB”) and the Securities and Exchange Commission (“SEC”); Ehlers Investment Partners, LLC (“EIP”), an SEC registered investment adviser; and Bond Trust Services Corporation (“BTS”), a holder of a limited banking charter issued by the State of Minnesota.

Where an activity requires registration as a municipal advisor pursuant to Section 15B of the Exchange Act of 1934 (Financial Management Planning and Debt Issuance & Management), such activity is or will be performed by EA; where an activity requires registration as an investment adviser pursuant to the Investment Advisers Act of 1940 (Investments and Treasury Management), such activity is or will be performed by EIP; and where an activity requires licensing as a bank pursuant to applicable state law (paying agent services shown under Debt Issuance & Management), such activity is or will be performed by BTS. Activities not requiring registration may be performed by any Affiliate.

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**Low Income Housing Tax Credit, LIHTC
Position Paper
Barron County Housing Authority
For the Barron County Board of Supervisors
January 2024
Jeffrey S. French, Barron County Administrator**



#1. The Decision:

The decision before the Board is straightforward, either:

A: Release the \$3.5M in encumbered ARPA funding provided to Barron County by the Federal Government, or

B: Do not release the funds and the entire project falls apart.

More importantly, the LIHTC's will go to another community.

C: From a strategic community investment perspective the question really becomes: Does the Board feel that using \$3.5M of ARPA Funding to draw down an additional \$13.5M of Federal funding, is more important than letting these funds slip away to be used in another locale such as Milwaukee, or Madison, or Appleton, or Detroit, or Chicago?

#2. The Guidance:

The State Legislature has provided guidance in this matter, codified in State Statutes: SS 66.1213 (2)

"Declaration of Necessity. It is declared that the lack of housing facilities for elderly person provided by private enterprise in certain areas creates a public necessity to establish safe and sanitary facilities for which the public moneys may be spent and private property acquired. *The legislature declares that to provide public housing for elderly persons is the performance of a governmental function of state concerns.*"
(emphasis added)

To clarify, the private money is provided through the LIHTC's which reduces the overall tax burden of those providing this type of funding. The public money comes from ARPA funds and/or in other situations low income loans from WHEDA or some other state agency.

#3. The Entity:

The Barron County Housing Authority, BHCA has been in existence since 1971 by unanimous vote of the Barron County Board of Supervisors. They are a separate legal entity which can borrow, invest and conduct affairs in its own name.

The BCHA receives no direct aid from the Board of Supervisors, absent what we pay members of the BCHA to attend meetings, and the cost of their annual audit.

Stated another way since 1971 the BCHA has operated fully and independently of the

B/C Board of Supervisors and absent this request has never once, that I am aware of, asked for any financial help. Furthermore, there has never been any impropriety, or Malfeasance, or any hint of either in fifty-four (54) years. Let these statements, "sink-in" for just a minute.....

The BCHA is Elderly Housing therefore SS 66.1213 is directly applicable.

Finally, let's examine the leadership of Supervisor Nelson, Chair of the BCHA over the past five years. He has worked on this project, with Meg, Bob, and Tom Landgraf to get this project to the 13th hour, and now suddenly we're questioning this approach and leadership?

All meetings of the BCHA are open meetings which any supervisor can attend.

#4. The Property:

The BCHA and/or the B/C Board of Supervisors has no authority to raze these building Independently before asking the The Federal Housing and Urban Development, HUD authority. And, if the idea was to raze these buildings HUD would meet with all the residents and get their input prior to allowing them to be razed.

Furthermore, there is no guarantee that the local municipality will issue the County a razing permit.

#5. The Project:

This project involves eight (8) separate housing units in eight different Supervisory Districts.

On Friday 1-5-2024 I verified with Mr. Bob Kazmerski that there is in-fact \$947K of contingency for this project.

Yes, you could reject the LIHTC's and do this project piecemeal but, all of these costs would be GO debt of Barron County.

Any debt assumed through the LIHTC's process is the debt of the BCHA, not, Barron County. However, ultimately if the BCHA were to fail the County would be required to fulfill these debt obligations.

#6. The People:

Let's consider who this affects? These individuals are low income, or elderly, or disabled, or all of the above. Furthermore, they would not be in this housing if they did not qualify.

#7. The Approval

My opinion is that either of the resolutions, in question, only need a simple majority. Why? Because the funds were already encumbered for a specific purpose. In-fact the resolution encumbering the funds, was written by Mr. John Rubin, an attorney at the law firm of VonBriesen so-that we would specifically follow the original ARPA requirements.

However, $\frac{2}{3}$ 'rds would be better.

The Property Committee toured the Woodland location and unanimously recommended that we proceed with the rehabilitation process.

#8. The Financing

The financing for this project was reviewed by Ehlers our Financial Advisors many months back the point being their recommendation should be sufficient.

#9. Other Information:

I took it upon myself to contact the National Association of Counties and spoke with one of their Legislative Directors. Some information from that phone call **A&B** below:

A: Because of the size of Barron County we have a 30% chance, or less, of receiving CDBG stop-gap funding for a project such as this. Stated another way 70% of CDBG funding goes to municipalities larger than Barron County.

B: The fact that Barron County is receiving any LIHTC dollars is probably a once in a lifetime opportunity which may not come again for another 15-25 years.

C: The City of Barron project, northside of Barron is funded with \$8M of LIHTC dollars at an average sq ft cost of \$270.68.

D: Perspective:

\$17m divided by 70 units equals \$70,833.33 per unit

OR

\$17M divided by 105,000 square feet rehabilitated equals \$161.91 per square foot.

(the 105,000 sq ft., includes all common areas, parking lots, solar panels, and etc.)

(105,000 comes directly from Tom Landgraf)

Remember this is **rehabilitation**: New bathrooms, electrical, plumbing, ada compliance, doors, windows, siding, roofing, solar panels, etc.

This is **not** a remodel.

#9. Exhibits:

A: May 17th, 2020 Position Paper
(note this PP was written at the inception of the project prior to much more information becoming available)

B: Demographics of BCHA patrons

C: Financial analysis completed by Ehlers

D: Tax credit application structure provided by Mr. Tom Landgraf

- E: Housing redevelopment and energy update 11-30-2023 provided by Mr. Tom Landgraf
- F: LIHTC tax exempt bond translation structure document provided by Mr. Tom Landgraf
- G. Barron County Housing Authority Fact Sheet

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**Barron County, Barron Wisconsin
Position Paper
Barron County Housing Authority
Rehabilitation Plans for Existing Units and Possible Expansion
By: Jeffrey S. French, County Administrator
May 17th, 2020**

Introduction:

The situation facing the Barron County Housing Authority, BCHA, is one of three.

#1. Do nothing and in 7 to 15 years the property will be essentially unrentable. *Using historic rehabilitation and upgrade costs seen in similar aged units in Wisconsin, the total redevelopment cost today could approach \$7 - \$8 million (Hard cost-soft cost-financing cost-reserves). Deferring redevelopment costs into the future would increase the total expenditures over time, and would also serve to make the units less desirable when compared to comparable units in the respective communities.*

#2. Seek out what is termed a "Stacked Capital Low Income Housing Loan" SCLIH, through WHEDA and the Chicago Federal Home Loan Bank, or similar Federal Financial Institution. With Low Income Housing Credits, LIHC, flowing back to the investors. *The tax credit investors would provide 50% - 65% of total redevelopment cost through equity investments that would not require repayment if the redevelopment is completed within the federal tax code requirements. No mortgage is filed against the property by the tax credit investors. This leaves the remaining redevelopment costs to be paid from grants or borrowed funds, some of which would be considered foreclosable debt. Barron County could become the secured lender in the tax credit transaction offer a below market loan the County would obtain through the Commissioner of Public Lands loan program or through a GO Borrowing.*

#3. Barron County issues General Obligation Debt and uses these funds to rehabilitate the eighty-six (86) units under the BCHA's control. When updated on 5-17 the number of units to be rehabilitated would be 70. *Estimated County GO or revenue debt would be in the range of \$6 - \$7 million.*

Background and Other Pertinent Information:

The units controlled by the BCHA were completed in 1978, in the 1991's new windows and siding was installed.

Units have occasionally been rehabilitated as necessary however, there has never been an entity wide rehabilitation of all the units.

The yearly contract rental potential for seventy of the units is \$404,880.

Rents may increase due to third party "Rent Comparable", studies or appraisals obtained by the BCHA when comparing the renovated - upgraded units to similar units in the market area.

Under scenarios two or three there would be no additional cash flow after the units are rehabbed.

Rents may increase due to third party "Rent Comparable", studies or appraisals obtained by the BCHA when comparing the renovated - upgraded units to similar units in the market area.

Rents charged to occupants are controlled by HUD or another State or Federal Program with the occupants responsible for electrical costs. It is my understanding that all units have electric heat.

The BCHA redevelopment scope would include installation of roof top or ground mounted solar panels to energy cost. The BCHA would follow the plan recently used by the Dodge County Housing Author that installed solar systems on the roofs of a twenty unit pocket neighborhood redevelopment.

The Payment In Lieu of Taxes, PILT, paid to the local municipalities allows the properties to qualify for the Low Income Housing Tax Credit

Reducing operating costs, thus reducing rent to the very low income residents

The PILT payment to the municipalities will not increase after rehabilitation.

Utilizing option #2, ***does not*** absolve the County Board of being the ultimate responsible party of the debt.

Utilizing option #2, ***does not*** absolve the County Board of being the ultimate responsible party if foreclosure should occur.

Even if option #2 is utilized it may be necessary for the County to provide interim financing, when the rehabilitation of the units is on-going.

Or more likely some form of guarantee in lieu of direct cash outlay.

During rehabilitation of the units, provision will be made for the current occupants either through moving them to another apartment, or renting a motel.

Or leasing units in currently privately owned housing units in the respective communities. Most typically the BCHA would increase the vacancy in the respective properties by not re-renting units so as to provide a handful of floating unoccupied units to be redeveloped and then re-rented.

Cost overruns, if a rehabilitation were to occur, need to be considered, and factored into the overall thought process.

The BCHA would follow traditional due diligence procedures such as retaining third party organizations with experience in the redevelopment process. These would be organizations such as Construction Manager, Architect, legal counsel, lenders, consultants, third party reporting, (e.g. environmental - asbestos - mold - radon), Market Study, Capital Needs Analysis. It is anticipated, due to the size of this project, a Berghammer Builders, Market and Johnson, Vonasek and Scheiffer, or Northwest Builders would be interested in portions of the redevelopment.

The BCHA, lenders and investors will require 100% Payment and Performance bonds, Guaranteed Maximum Pricing, significant liquidated damages for failure to complete on time and on budget, and previous demonstrated ability to remodel a building while portions of it are occupied by residents.

If option #2 or #3, is utilized a Construction Manager is strongly recommended because the research I have done indicates that projects such as these may be 30% over budget.

In addition to the cost overrun potential, there is an even larger risk of not completing the redevelopment within the federal tax code established window, and having all units reoccupied within the tax code window.

Option #1. Do Nothing:

Result in fifteen years the units will be untenable.

Option #2: Explore a “Stacked Capital Low Income Housing Loan”

This is a very complex transaction and the explanation that follows is general in-nature only!

The BCHA would contract with a Grant-writing program manager. At this time the BCHA has been working with Mr. Thomas Allan Landgraf *who has been doing similar transactions with Public Housing Authorities and not for profit organizations since 2003.* He is also a Senior Lecturer on Real Estate and Urban Land Economics at UW Madison *School of Business.*

The BCHA would retain title and ownership of the land but the BCHA would create a Limited Liability Company, LLC, which would have, essentially, as its' silent partner the investors who will loan the money to the LLC. This is important because the investors would be able to claim Low Income Housing Tax Credits, LIHTC, and thus be able to provide cash-flow to the LLC. BCHA would transfer the value of the buildings into the LLC. The LLC then would apply for the various loans from the Federal and State agencies, rehabilitate the various apartment complexes, and then oversee them for a period of fifteen years the life of the tax credits. At the end of fifteen years the buildings would be transferred back to BCHA.

The silent partners will make an investment in the LLC.

If this scenario was used it is anticipated solar panels would possibly be included in the project scope so as to garner more points in the granting process *and reduce overall utility bills for the BCHA and the low income residents.*

In conclusion, it is important to point out that if the LIHTC are not sold or the overall amount and size of them were reduced by the Federal Government the County would be responsible to assume the back-filling of this lost revenue. *Depending on the size of the shortfall, the BCHA may approach the County for assistance, presumably with general property tax levy.*

Option #3: The County Issues General Obligation Debt:

This option is more straightforward, in-that the County would issue long-term, twenty-year, (20), general obligation debt, and rehabilitate the apartments on their own. That-is no grant writer, WHEDA intervention, etc. *All existing HUD rules and regulations impacting property operation and funding would remain in place.*

There is some upside to this option in-that the County would be more in control of the process and being able to choose the A&E Firm, Construction Manager, Builder, etc.

Moving Forward:

At this time it is hard to make a firm recommendation however, following is a general outline.

- #1. Recommend the Property Committee take a walk-through of the Barron complex on Woodland Avenue.
- #2. Based on #1., make a decision as to whether or not the County wishes to proceed with the rehabilitation project. It is very important to point out that the BCHA can make decisions to rehabilitate the units. On the same hand the County Board at some level remains responsible for the debt.
- #3. Discuss the financing options available and choose the most appropriate one.
 - a. Regardless of which financing option is taken a discussion is needed with Ehlers and our Bond Counsel at Quarles and Brady. *Both of these organizations are familiar with how these rehabilitations are structured and managed.*
 - b. If option #2. is selected consider having Mr. Landgraft make a presentation to the full County Board.
- #4. Depending on the outcomes of #1 to #3., make a decision on how to proceed.

In conclusion if Option #2, is selected it's my opinion that the full Board should be brought up to speed on this issue much sooner than later.

****NOTE**** *Those parts of the Positon Paper in italics were additional comments, recommendation, suggestions, etc. from Mr. Tom Landgraf.*

Dates:

Original Prep Date: 2021-5-5

Updated: 2021-5-6, 2021-5-17, 2021-7-13

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Exhibit B

BARRON COUNTY HOUSING AUTHORITY

70-UNIT MULTIFAMILY HOUSING

DEMOGRAPHICS AS OF 8/16/2021

Of the (64) 1BR units designated for elderly (62 yrs +) and disabled, 59 are currently occupied:

39 are elderly (1 in their 90s; 7 in their 80s; 16 in their 70s; 15 in their 60s)

35 are disabled

(15 of the total are both elderly and disabled)

The average income is \$12,700, derived from Social Security or Social Security Disability.

The majority (45) have \$1,000 or less in assets. Twelve have more than \$1,000 in assets, with a high of \$72,000, followed by two at \$46,000.

The average out-of-pocket medical expense is \$650/year.

Of the (6) 3BR family units, 6 are currently occupied with 9 adults and 19 children.

The average income is \$21,800.

Assets range from a low of zero to a high of \$28,000.

Memo

To: Jeff French, County Administrator
 From: Jason Aarsvold and Sean Lentz, Ehlers
 Date: November 1, 2021
 Subject: Barron County Housing Authority Tax Credit Analysis

The Barron County Housing Authority (the “BCHA”) is currently considering federal low-income housing tax credits (LIHTC) to rehabilitate its portfolio of rental housing. To facilitate this process, the BCHA is working with Dimension Development to serve as co-developer for the project. Dimension Development prepared a preliminary pro forma for the project to determine feasibility. BCHA has asked Ehlers to review this preliminary pro forma to determine if the assumptions contained within are reasonable and meet expectations for the structuring of a LIHTC project.

The analysis is based on Dimension Development’s preliminary pro forma dated September 26, 2021. Ehlers conducted a thorough review of the pro forma based on industry standards for project costs, affordable rental rates, operating expenses, developer fees, available funding sources, underwriting and financing criteria, and project cash flow.

The anticipated sources and uses are as follows:

SOURCES			
	Amount	Pct.	Per Unit
First Mortgage - ARPA	2,900,000	19%	41,429
Second Mortgage - ARPA	500,000	3%	7,143
WHEDA - HTF	133,210	1%	1,903
Tax Credits	9,681,668	64%	138,310
Seller Note (BCHA)	1,850,000	12%	26,429
BCHA Gap Loan	100	0%	1
Deferred Developer Fee (7% of Total Fee)	100,100	1%	1,430
TOTAL SOURCES	15,165,078	100%	216,644

USES			
	Amount	Pct.	Per Unit
Acquisition Costs	1,850,000	12%	26,429
Construction Costs	10,471,400	69%	149,591
Professional Services	862,179	6%	12,317
Financing Costs	461,499	3%	6,593
Developer Fee	1,400,000	9%	20,000
Cash Accounts/Escrows/Reserves	120,000	1%	1,714
TOTAL USES	15,165,078	100%	216,644

Project and Pro Forma Analysis:

Generally, this project meets the expectations of a low-income housing tax credit development with regards to the financing structure, projected revenues, on-going operational costs, and developer fee. The findings of this analysis include:

1. **Acquisition Costs:** The proposed acquisition cost is \$1,850,000 or approximately \$26,429/unit. The proposed acquisition price will ultimately need to be substantiated by an appraisal which we understand is in progress.
2. **Project Costs:** Total projected development costs for this project are \$15,165,078 or \$216,644 per unit. Of this cost, \$176,000 per unit is for acquisition and rehabilitation, while the remaining \$40,000 per unit is for financing and soft costs. The budget includes extensive rehabilitation of the housing units, totaling almost \$9 million in hard cost.

Based on our understanding, additional work is needed to firm up the actual development costs for the project. Given the volatility of pricing for construction materials, Dimension Development is proposing to submit the current pro forma with the application for tax credits. The total development cost being used is based on the maximum allowable by the Wisconsin Housing and Economic Development Authority (WHEDA) for projects applying for tax credits. We view this as a reasonable strategy as it provides flexibility to finalize costs if the project is funded.

3. **Rental Income:** Projected rents range between \$525 and \$555 for one-bedroom units, and \$970 for three-bedroom units. These proposed rents are within the maximum allowable threshold for the tax credit program. Both a general market study and a study to determine maximum allowable contract rents for Section 8 vouchers are being prepared. These studies, along with BCHA goals for the housing units, may affect the rent structure for the final project.
4. **Operating Expenses:** The total operating costs are projected at \$5,243/unit. Operating expenses typically range between \$5,000/unit and \$6,500/unit. The projected operating expenses are meeting expectations.
5. **Reserves:** Replacement reserves, which are included in the total operating expenses, are proposed at \$300/unit, which is comparable to the \$250/unit to \$450/unit commonly found in the market.
6. **Mortgage:** Dimension Development is currently showing the source of primary mortgage financing coming from American Rescue Plan Act (ARPA) funds. These funds will help the financial feasibility of the project. Careful structuring of these loans is necessary to ensure compliance with ARPA regulations and to maximize the efficient use of that funding source.

7. **Tax Credits:** The project anticipates tax credit pricing of \$0.85 for every \$1.00 of available tax credits, which is calculated to generate approximately \$9,681,668 of proceeds for the project. Tax credit pricing on many current projects is between \$0.85 and \$0.87. Based on current conditions, the assumed tax credit pricing and resulting equity is reasonable.
8. **Developer Fee and Deferred Developer Fee:** The proposed developer fee of \$1,400,000 is 9 percent of total development costs and is consistent with WHEDA requirements. As currently structured, \$100,100 of this fee is being deferred to cover a gap in the project. If project costs were to increase, additional fee deferral would be one way to make up the difference. Any remaining payable fee would be directed to BCHA to cover its costs and payment to Dimension Development. The deferred fee can be repaid from project cash flow.

Conclusions:

Based upon our analysis of the information provided in the development pro forma, the proposed financing structure meets our expectations for a LIHTC project. A project like this represents an efficient means for rehabilitation of BCHA's housing portfolio. While any construction is still likely a year away and there are still some unknowns for the project, the current information provides a sound basis to continue to the next step in the process.

That next step includes authorizing submission of a tax credit application to WHEDA, expressing commitment of the ARPA funds and establishing the L.L.C. for the partnership. None of these actions commit BCHA to undertaking the project. If the project is funded with tax credits, the project's feasibility will need to be reevaluated with final and complete information. If, at that point, there were concerns about the project's feasibility BCHA could still decide not to proceed.

Please contact me at 651-697-8512 if you have any questions or require further information.

Barron County Housing Authority Tax Credit Application Structure

Rehabilitation of 70 Existing Multifamily Units

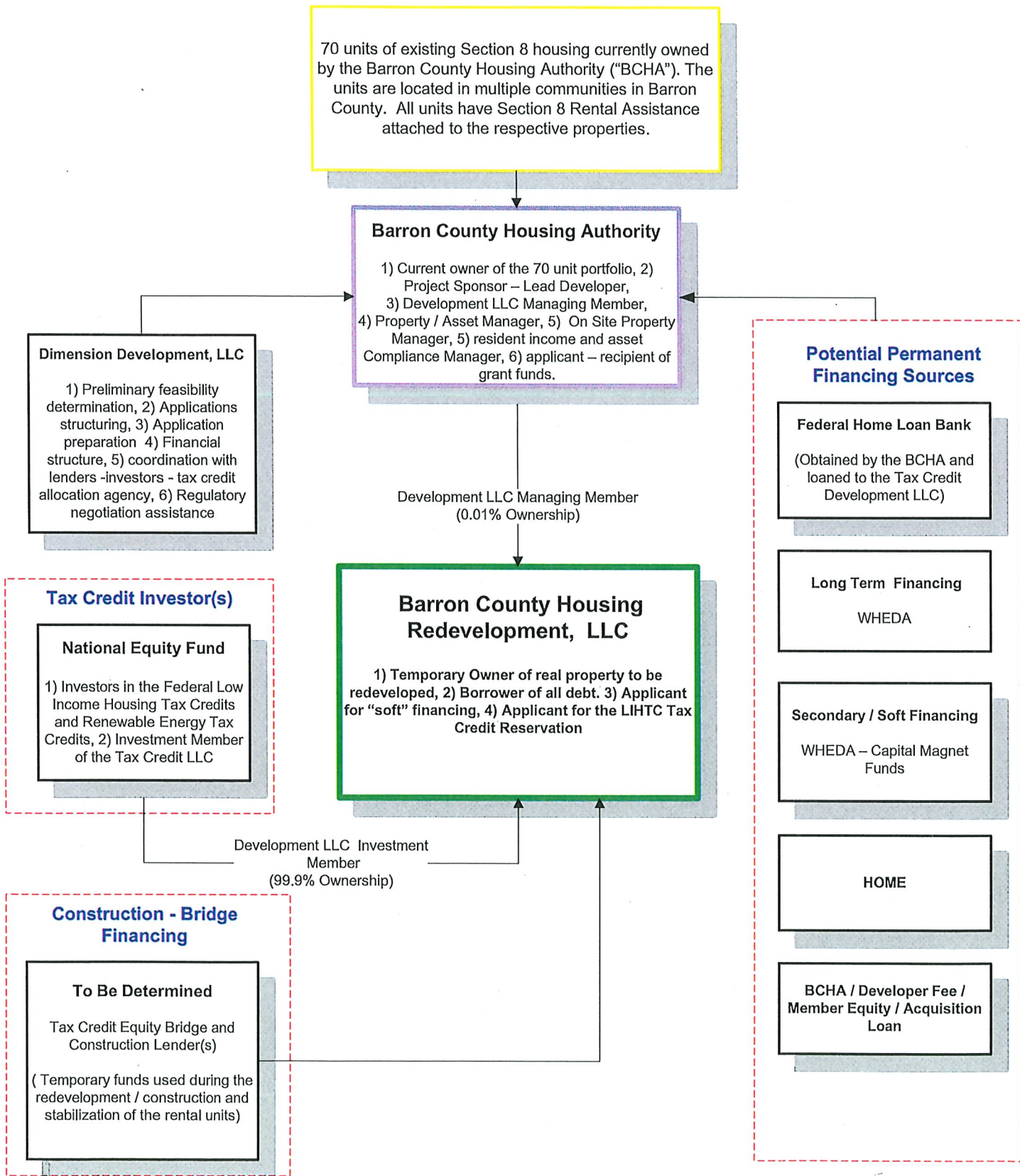


Exhibit E

Barron County Housing Authority

Housing Redevelopment and Energy Update

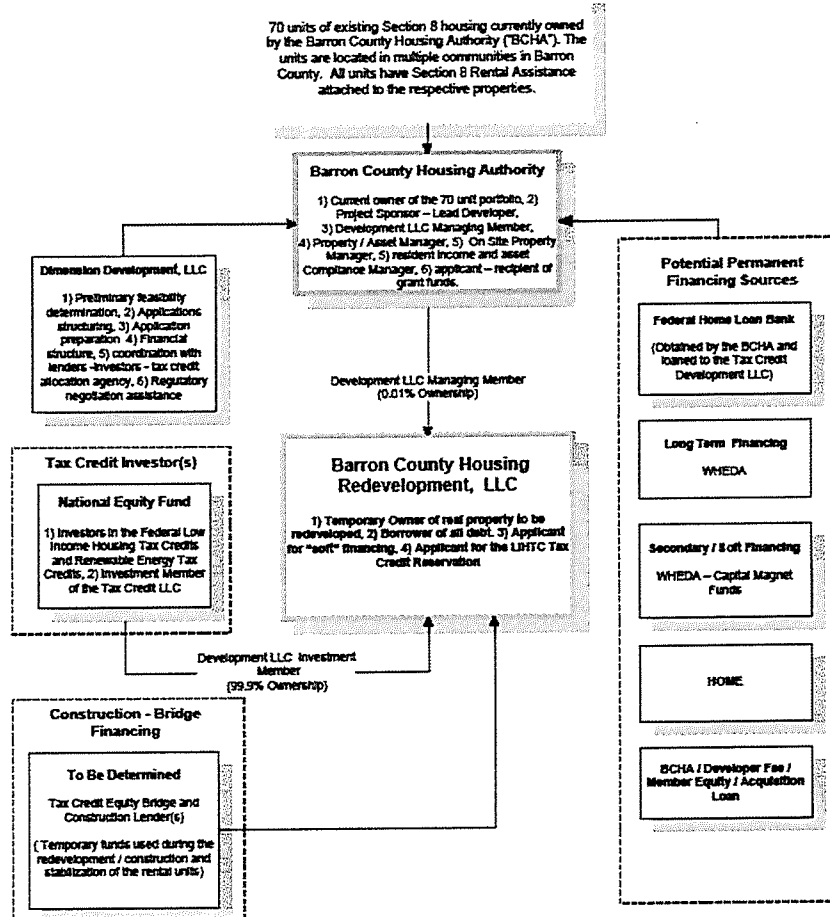
November 30, 2023

Goals for today's meeting

- Update on current WHEDA tax credit application
- Cover key “sound bites” related to financing options
- Impact of major “elements in play” on redevelopment options
- Discuss some financing options
- Determine next steps (both research items and discussions at BCHA and County Board meetings)

**Barron County Housing Authority
Tax Credit Application Structure**

Rehabilitation of 70 Existing Multifamily Units



Update on current WHEDA tax credit application

- Application updated with current tax credit pricing and interest rates

Total Uses	\$ 17,281,962	
Construction Related	11,382,280	(per unit hard cost = \$145,705)
Acquisition Cost	2,286,000	
Developer Fee	1,175,000	
Soft Costs	685,458	(\$70,000 temporary relocation)
Financing Fees (WHEDA)	511,224	
Funded Property Reserves	292,000	
Contingency	950,000	
Total Sources	\$ 17,281,962	
Tax Credit Equity - LIHTC	5,374,552	
Tax Credit Equity – Energy	235,690	
Long Term Debt	3,854,720	
ARPA	3,500,000	
HOME	496,000	
FHLBC	900,000	
WHEDA –CMF	300,000	
BCHA – Acquisition	2,286,000	
BCHA – Deferred Dev. Fee	335,000	

Major
elements still
in play

- ARPA funds
- HUD energy retrofit options - comprehensive
- USDA rural electric – solar
- Treasury & IRS – energy tax credit enhancer
- EPA – Solar for All
- Final “Chapter 15” HUD rents
- Final amount of LIHTC (Low Income Housing Tax Credits)

Important Background sound bites

- HUD Final Rent - Options 1 - 5
 - Determine Total operating Expenses
 - Determine “market rate equivalent” rents
 - Set rents at market rate or close to it
- HUD Final Rent - Chapter 15
 - Determine Total operating Expenses
 - Determine actual first mortgage debt service
 - Set rents at sum of the above

LIHTC impact on capital stack

\$ 1.00
.40

Eligible “basis”

LIHTC “rate” for 10 years (e.g. 4% per year
for ten years cumulative)

\$0.40
.83

Tax credits for sale to investors

Tax credit investor purchase price per credit

\$0. 332

Net investment cash into the Tax Credit LLC

Current Interest Rates at WHEDA

- <https://www.wheda.com/developers-and-property-managers/financing/rates>

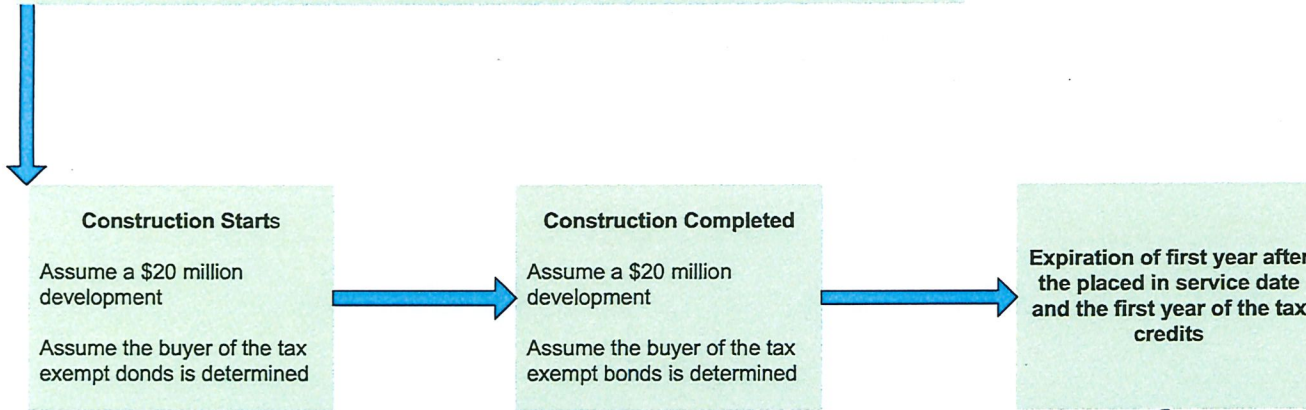
Current Interest Rates at FHLBC

- <https://www.fhlbc.com/>

Current Interest Rates at BCPL

- <https://bcpl.wisconsin.gov/Pages/CurrentInterestRates.asp>
x

For a LIHTC 4% tax exempt bond transaction to work, an authorized "issuer" of Federal Double Tax Exempt bonds must 1) have "volume cap" bond authority, 2) be ready to issue the bonds and 3) have the bond buyer identified.



By the end of construction and the "placed in service date" At least 50% of the total construction cost must be funded with the tax exempt bonds. The bonds need to remain outstanding until at least 366 days after placed in service date and the beginning of the first tax year of the tax credit investor

Required bond authority for the above transaction would be \$10,000,001

Schedule F

BARRON COUNTY HOUSING AUTHORITY FACT SHEET

1978: Barron County Housing Authority (BCHA) builds 70 units of Section 8 New Construction (S8NC) Multifamily Housing at scattered sites throughout Barron County.

1980s: BCHA began the administration of the Housing Choice Voucher (HCV) program, providing rental assistance to 140 low-income households in the private rental market.

2000: Margaret Skemp is hired as Property Manager and promoted to Executive Director in 2001, bringing valuable experience as a small business owner. Her entrepreneurial spirit and creative collaborative efforts have substantially increased the housing authority's portfolio.

2004 – 2013: BCHA administered Barron County's Community Development Block Grant Revolving Loan Fund program until the Regional CDBG Administrator is established.

2007: BCHA launched the HCV Homeownership program.

2015: BCHA contracts with Barron Housing Authority to provide Management and Compliance services for their 30 units of Public Housing (Park Lawn).

BCHA absorbs Rice Lake Housing Authority's Housing Choice Voucher program, bringing the total BCHA HCV portfolio to 232 vouchers.

BCHA contracts with Rice Lake Housing Authority to provide 21 Project-Based Vouchers to their Water's Edge Apartments.

2018: BCHA contracts with Prairie Farm Pioneer Housing, Inc. to provide Compliance Services for their 8 units of Multifamily Housing (Scott Terrace).

2019: Danielle Maxwell-Parker is hired as Deputy Director, bringing experience in civil service, public administration, and community development. Her keen intellect, top-notch management skills, and knowledge of regulatory compliance has served the Authority well.

BCHA contracts with Chetek Housing Authority to provide Management and Compliance Services for their 30 units of Public Housing (Lone Oak).

2020: BCHA contracts with Almena Housing Authority to provide Compliance Services for their 12 units of S8NC Multifamily Housing.

BCHA launches the HCV 'Foster Youth to Independence' program, providing rental assistance to Youth aging out of foster care.

2021: BCHA contracts with Prairie Farm Pioneer Housing, Inc., to provide Management Services for their 8 units of Federally-Subsidized Multifamily Housing (Scott Terrace) and 8 units of USDA Rural Development (Pioneer Housing).

Created FT Resident Manager position filled by current tenant/employee. Skemp and Maxwell-Parker begin work on 70-unit rehabilitation.

Exhibit G.

BARRON COUNTY RESOLUTION NO. 2024- _____

Resolution Authorizing Expenditure Authority of American Rescue Plan Act Dollars for Barron County Housing Authority Apartment Complex Rehabilitations, Not to Exceed, \$3.5M

40 **NOW, THEREFORE, BE IT RESOLVED**, That with passage of this resolution
41 the Barron County Board of Supervisors does hereby authorize the Barron County Finance
42 Director/County Auditor to expend funds for this project, and also to reimburse the Barron
43 County Housing Authority for the above reference costs, i.e. \$168,932.23, and
44

45 **BE IT FURTHER RESOLVED**, That the Barron County Finance
46 Director/County Auditor is allowed to amend the 2024 Budget, in accordance with this
47 resolution in an amount not to exceed, \$ 168,932.23, and
48

49 **BE IT FURTHER RESOLVED**, That any expenditures requested or approved
50 shall meet all of the verification and payment criteria as specified by the Barron County
51 Voucher approval/payment process, and
52

53 **BE IT FURTHER RESOLVED**, that publication of this resolution may occur
54 through posting in accordance with Section 985.02 of the Wisconsin Statutes.

OFFERED THIS 22th day of January 2024.

<p>Number of readings required: One (<input checked="" type="checkbox"/>) Two ()</p> <p>Vote required for passage: Majority () 2/3 Entire Board (20) (<input checked="" type="checkbox"/>)</p> <p>Source of funding: Budgeted () General Fund () Grant (<input checked="" type="checkbox"/>) Contingency () Other ()</p> <p>Fiscal impact: - Current year total amount: \$ 168,932.23 - Future years total amount: \$ NA - Effect on tax levy – current year - \$ NA - Effect on tax levy – future years - \$ NA</p> <p>Fiscal impact reviewed by County Finance Department</p> <p>_____ Jodi Busch, Finance Director</p> <p>Approved as to form by:</p> <p>_____ Jeffrey French, Administrator</p> <p>_____ John Muench, Corporation Counsel</p>	<p>_____ Louie Okey, Chair Executive Committee</p> <p>(The Committee Chair signature verifies the action taken by the Committee.)</p> <p>Board Action: Adopted () Failed () Tabled ()</p>
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BARRON COUNTY RESOLUTION NO. 2024- _____

Resolution Authorizing Expenditure Authority of American Rescue Plan Act Dollars for Barron County Housing Authority Apartment Complex Rehabilitations, Not to Exceed, \$3.5M

TO THE BARRON COUNTY BOARD OF SUPERVISORS:

1 **WHEREAS**, the Barron County Board of Supervisors passed Resolution 2021-30
2 *Resolution Authorizing Barron County Housing Authority to Begin Process of*
3 *Rehabilitation of County Owned Apartment Complexes* on August 16, 2021; and
4

5 **WHEREAS**, in 2021 the Barron County Board of Supervisors passed Resolution
6 2021-48 *Resolution Authorizing Housing Authority to Proceed with Process of*
7 *Rehabilitation of County Owned Apartment Complexes* on November 9, 2021; and
8

9 **WHEREAS**, On April 19th, 2022 the Barron County Board of Supervisors passed
10 Resolution, 2022-20 *Resolution Authorizing the Encumbrance of an Amount not to Exceed*
11 *\$3.5M of American Rescue Plan Act (ARPA) Funding for the Barron County Housing*
12 *Authority Rehabilitation of Apartment Complexes*, and
13

14 **WHEREAS**, May 16th, 2022 the Barron County Board of Supervisors passed
15 Resolution, 2022-25 *Resolution Authorizing the Barron County Housing Authority to*
16 *Apply for 4% Wisconsin Housing and Economic Development Authority Low Income*
17 *Housing Tax Credit Application and Federal Home Loan Bank Affordable Housing Grant*
18 *Application and HUD Home Program Grant Application and Any Other Applicable*
19 *Grants*, and
20

21 **WHEREAS**, On Friday December 22, 2023, Finance Director/County Auditor
22 Busch informed County Administrator French that the Barron County Housing Authority,
23 BCHA, had submitted \$168,932.23 in expenditures in connection with this project and
24 asking for reimbursement, and
25

26 **WHEREAS**, Finance Director/County Auditor Busch has reviewed the
27 aforementioned expenditures and recommends payment to the BCHA, and
28

29 **WHEREAS**, it is the intent of the Barron County Board of Supervisors to use
30 American Rescue Plan Act funds for the above named project; and
31

32 **WHEREAS**, the American Rescue Plan Act, Public Law 117-2 dated March 11,
33 2021 allows municipalities to expend these funds “for eligible expenditures” such as
34 “affordable housing and permanent supportive housing” (reference: National Association
35 of Counties.org document dated January 10, 2022); and
36

37 **WHEREAS**, This Resolution was approved by the Executive Committee on
38 January 3rd, 2024, on a vote of 9 – 0 with Bartlett, Buchanan, Cook, Hanson, Heinecke,
39 Moen, Okey, Rogers and Thompson voting in favor and no members voting against.

BARRON COUNTY RESOLUTION NO. 2024- _____

Resolution Authorizing Release of Funds, American Rescue Plan Act Dollars for Barron County Housing Authority Apartment Complex Rehabilitations, Not to Exceed, \$3.5M

TO THE BARRON COUNTY BOARD OF SUPERVISORS:

1 **WHEREAS**, the Barron County Board of Supervisors passed Resolution 2021-30
2 *Resolution Authorizing Barron County Housing Authority to Begin Process of*
3 *Rehabilitation of County Owned Apartment Complexes* on August 16, 2021; and
4

5 **WHEREAS**, in 2021 the Barron County Board of Supervisors passed Resolution
6 2021-48 *Resolution Authorizing Housing Authority to Proceed with Process of*
7 *Rehabilitation of County Owned Apartment Complexes* on November 9, 2021; and
8

9 **WHEREAS**, On April 19th, 2022 the Barron County Board of Supervisors passed
10 Resolution, 2022-20 *Resolution Authorizing the Encumbrance of an Amount not to Exceed*
11 *\$3.5M of American Rescue Plan Act (ARPA) Funding for the Barron County Housing*
12 *Authority Rehabilitation of Apartment Complexes*, and
13

14 **WHEREAS**, May 16th, 2022 the Barron County Board of Supervisors passed
15 Resolution, 2022-25 *Resolution Authorizing the Barron County Housing Authority to*
16 *Apply for 4% Wisconsin Housing and Economic Development Authority Low Income*
17 *Housing Tax Credit Application and Federal Home Loan Bank Affordable Housing Grant*
18 *Application and HUD Home Program Grant Application and Any Other Applicable*
19 *Grants*, and
20

21 **WHEREAS**, the American Rescue Plan Act, Public Law 117-2 dated March 11,
22 2021 allows municipalities to expend these funds “for eligible expenditures” such as
23 “affordable housing and permanent supportive housing” (reference: National Association
24 of Counties.org document dated January 10, 2022); and
25

26 **WHEREAS**, This Resolution was requested to be presented directly to the County
27 Board by County Board Chair Okey, and Supervisor Gary Nelson, Supervisory District
28 #10.
29

30 **NOW, THEREFORE, BE IT RESOLVED**, That with passage of this resolution
31 the Barron County Board of Supervisors does hereby authorize disbursement of funds to
32 the Barron County Housing Authority as necessary and not in excess, of \$3.5M of
33 previously Encumbered ARPA Funds.
34

35 **BE IT FURTHER RESOLVED**, That the Barron County Finance
36 Director/County Auditor is allowed to amend the 2024, 2025, 2026 Budget, over the
37 projected life of this project, in accordance with this resolution in an amount not to exceed,
38 \$3.5M., and
39

BARRON COUNTY RESOLUTION NO. 2024- _____

**Resolution Authorizing Release of Funds, American Rescue Plan Act Dollars for
Barron County Housing Authority Apartment Complex Rehabilitations, Not to
Exceed, \$3.5M**

40 **BE IT FURTHER RESOLVED**, that publication of this resolution may occur
41 through posting in accordance with Section 985.02 of the Wisconsin Statutes.

OFFERED THIS 22th day of January 2024.

<p>Number of readings required: One (<input checked="" type="checkbox"/>) Two ()</p> <p>Vote required for passage: Majority () 2/3 Entire Board (20) (<input checked="" type="checkbox"/>)</p> <p>Source of funding: Budgeted () General Fund () Grant (<input checked="" type="checkbox"/>) Contingency () Other () Details Not Applicable not to Exceed, \$3.5M</p> <p>Fiscal impact: - Current year total amount: \$ 3.5M - Future years total amount: \$ NA - Effect on tax levy – current year - \$ -0- - Effect on tax levy – future years - \$ -0-</p> <p>Fiscal impact reviewed by County Finance Department</p> <p>_____ Jodi Busch, Finance Director</p> <p>Approved as to form by:</p> <p>_____ Jeffrey French, Administrator</p> <p>_____ John Muench, Corporation Counsel</p>	<p>_____ Louie Okey, County Board Chair</p> <p>_____ Gary Nelson, Supervisory District #10</p> <p>(The Committee Chair signature verifies the action taken by the Committee.)</p> <p>Board Action: Adopted () Failed () Tabled ()</p>
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**Barron County, Barron Wisconsin
 Monthly Reconciliation of Highway Facility Construction
 Revenues & Expenditures as of 12/31/2023**

Date 1/9/2024
 Preparer JBB

\\bcusers\users\$\jodibusch\Desktop\[JOURNAL ENTRIES.xls]HWY Facility Tsfs fr 701

Internal Management Memorandum

Unaudited Draft for Discussion Purposes Only

EXPENDITURES:

Engineering & Architectural
 Construction Management
 General Construction
 Investment Mgmt Fees
 Other Capital Equipment
Total Expenditures

HIGHWAY FACILITY CONSTRUCTION FUND 405	HIGHWAY RESTRICTED FUND BALANCE FUND 701
5,468	
408,890	
3,823,709	
196	
264,934	
<u>4,503,196</u>	<u>0</u>

OTHER FINANCING SOURCES (USES):

Sale of Unused Materials
 Interest Earned
 Transfer In from Hwy Fund 701
 Use of Highway Fund Balance for Paving per 2023-35
 Close Out Non-Bond Investment
2022 Retainage Reversal
Total Other Financing Sources

8,800	
4,081	
3,360,426	-3,360,426
	744,955
2,521	
1,116,204	
<u>4,492,032</u>	<u>-2,615,471</u>

Fund Balances, January 1

11,164 3,850,315

Fund Balances, December, 31, 2023

(Cash on Hand)

0 1,234,844

Addl Funding:

Interest	2020-2023	\$90,594.43
2017 Budget	Initial A&E	\$303,000.00
Resolution 2020-34	Federated Co-op Land Swap	\$176,000.00
Resolution 2021-31	Asbestos	\$349,850.00
Resolution 2022-15	Remainder from Fuel System	\$144,243.62
County Board 11/2/2022	Applied to Project Deficit	\$4,600,000.00
Resolution 2023-35	Paving	<u>\$744,955.31</u>
		\$6,408,643.36
	Bond	<u>\$25,120,000.00</u>
Total Funding		\$31,528,643.36

	744,955
25,120,000	4,600,000
-25,120,000	-4,110,111
<u>0</u>	<u>1,234,844</u>

State of Wisconsin
Department of Natural Resources

EMERGENCY FIRE WARDEN ORGANIZATION LIST
Form 4300-10 Rev 3-86

To: County Board of Barron County, Wisconsin.

Return to: daniel.jones@wisconsin.gov

Board Members:

In accord with section 26.12 (3) and section 26.14 (3) of the Wisconsin Statutes, we recommend the following persons to act as authorized Emergency Fire Wardens for the issuance of annual burn permits in this county for the year **2024** and ask your approval of this organization list.

EMERGENCY FIRE WARDENS

Barronett Cenex	2962 Main St	Barronett, WI 54813
Bob and Steve's BP	104 S 1st St	Cameron, WI 54822

Department of Natural Resources
Spooner, Wisconsin

By: Rod Fouks (DJ) 12/14/23
Area Forestry Leader Date

By: _____
County Board Chair Person Date

BARRON COUNTY RESOLUTION NO. 2024- _____

Resolution Authorizing an Expenditure not to Exceed, \$1.5 Million for the purpose of Installation and Upgrades of New Equipment Purchases for the Barron County Sheriff's Department County Wide Communications System

TO THE BARRON COUNTY BOARD OF SUPERVISORS:

1
2 **WHEREAS**, the analog Communications System currently in-service by the
3 Barron County Sheriff's Department has equipment that ranges from fifteen, (15) to twenty
4 (20) years in age; and

5
6 **WHEREAS**, replacement parts for the current system are difficult to obtain, if
7 available; and

8
9 **WHEREAS**, the equipment currently in-service has met or exceed its' useful life;
10 and

11
12 **WHEREAS**, approximately over the past two years, Mr. Mike Judy, Barron
13 County Emergency Management Director has been analyzing, needs and costs to replace
14 the existing Communications System; and

15
16 **WHEREAS**, at this time there is \$396,670.87 of Assigned Fund Balance, in the
17 General Fund, or dollars reserved in the Capital Improvement Capital Outlay Fund, to help
18 pay for this Expenditure; and

19
20 **WHEREAS**, Mr. Mike Judy, Barron County Emergency Management Director has
21 applied for a grant to the Wisconsin Department of Administration, in the amount of
22 \$697,992.52, 50% of total projected costs, \$1,395,985.04; and

23
24 **WHEREAS**, on Friday, January 5, 2024, the Barron County Law Enforcement
25 Committee met and reviewed the costs and benefits of replacing the said system; and

26
27 **WHEREAS**, after careful consideration it is the recommendation of the Law
28 Enforcement Committee to purchase the Simulcast System from General Communications,
29 Inc., Eau Claire, Wisconsin, at a cost of:

Total System Price of:	\$ 1,466,232.61
Spares Requested	\$ 34,826.57
System Discount, order placed by 2-1-24	\$ (102,636.28)
Spares Requested Discount	\$ (2,437.86)
Total Bid Price:	\$ 1,395,985.04
Contingency:	\$ 104,014.96
Total Allowable Expenditure:	\$ 1,500,000.00,

30
31
32
33
34
35
36
37 ; and

38
39 **WHEREAS**, at the above referenced meeting Supervisors, Buchanan, Turcott,
40 Okey and B. Anderson were present, with Supervisor Turcott, Second by B. Anderson, "to

BARRON COUNTY RESOLUTION NO. 2024- _____

Resolution Authorizing an Expenditure not to Exceed, \$1.5 Million for the purpose of Installation and Upgrades of New Equipment Purchases for the Barron County Sheriff's Department County Wide Communications System

41 approve the radio communications project as presented to not exceed, \$1.5m and forward
42 to the Barron County Board of Supervisors.” Carried.

43

44 **NOW, THEREFORE, BE IT RESOLVED**, that with passage of this resolution
45 the Barron County Board of Supervisors does hereby authorize an expenditure in an
46 amount, not to exceed, \$ 1,500,000.00; and

47

48 **BE IT FURTHER RESOLVED**, that this expenditure be taken from the
49 Unassigned Fund Balance of the General Fund; and

50

51 **BE IT FURTHER RESOLVED**, that any expenditure in an amount that exceeds,
52 \$1,395,985.04 that-is contingency dollars, may only be expended with the permission of
53 the Barron County Law Enforcement Committee; and

54

55 **BE IT FURTHER RESOLVED**, that at the completion of this project any funds
56 not expended are immediately returned to the General Fund; and

57

58 **BE IT FURTHER RESOLVED**, that any grant funds received, reduce the amount
59 taken from the Unassigned Fund Balance, of the General Fund, as deemed appropriate by
60 the Barron County Finance Director/County Auditor; and

61

62 **BE IT FURTHER RESOLVED**, that if in the future; the Barron County Board of
63 Supervisors, chooses to complete a debt issuance, any funds expended in accordance with
64 this resolution may be replenished with such borrowings; and

65

66 **BE IT FURTHER RESOLVED**, that the Barron County Sheriff is authorized to
67 sign contracts and other necessary documents to completed this project; and

68

69 **BE IT FURTHER RESOLVED**, that the Barron County Finance Director is
70 allowed to amend the 2024 or 2025 Budget, as necessary, to properly reflect this
71 appropriation; and

72

73 **BE IT FURTHER RESOLVED**, that publication of this resolution may occur
74 through posting in accordance with Section 985.02 of the Wisconsin Statutes.

BARRON COUNTY RESOLUTION NO. 2024- _____

Resolution Authorizing an Expenditure not to Exceed, \$1.5 Million for the purpose of Installation and Upgrades of New Equipment Purchases for the Barron County Sheriff's Department County Wide Communications System

OFFERED THIS 22nd day of January 2024

<p>Number of readings required: One (X) Two ()</p> <p>Vote required for passage: Majority (X) 2/3 Entire Board (20) ()</p> <p>Source of funding: Budgeted () General Fund (X) Grant (X) Contingency () Other ()</p> <p>Fiscal impact: - Current year total amount: \$ 1,500,000.00 - Future years total amount: \$ NA - Effect on tax levy – current year - \$ NA - Effect on tax levy – future years - \$ NA</p> <p>Fiscal impact reviewed by County Finance Department</p> <p>_____ Jodi Busch, Finance Director</p> <p>Approved as to form by:</p> <p>_____ Jeffrey French, Administrator</p> <p>_____ John Muench, Corporation Counsel</p>	<p>_____ Stan Buchanan, Chair Law Enforcement Committee</p> <p>(The Committee Chair signature verifies the action taken by the Committee.)</p> <p>Board Action: Adopted () Failed () Tabled ()</p>
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Barron County, Barron Wisconsin
 Monthly Reconciliation of American Rescue Plan Act Projects
 Revenues & Expenditures as of 12/31/23

Date 1/9/2024
 Preparer JBB

\\bcfile1\Finance\AMERICAN RESCUE PLAN ACT\ARPA MONTHLY FINANCIALS.xlsx\December, 2023

Internal Management Memorandum

Unaudited Draft for Discussion Purposes Only

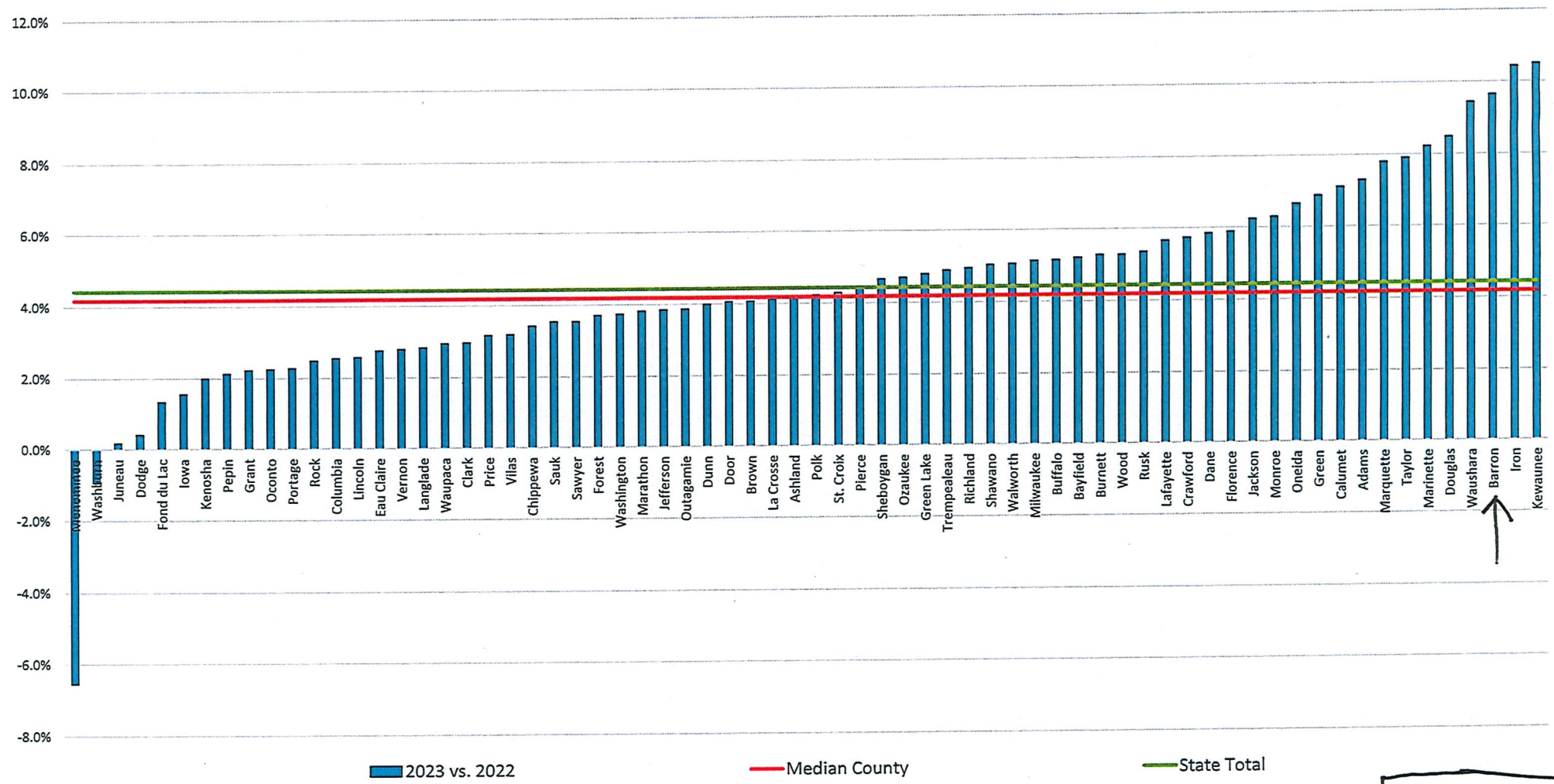
REVENUES/OTHER FINANCING:	ESTIMATED FUNDING	ACTUAL REVENUES
ARPA Proceeds	8,788,117.00	8,788,117.00
LGIP Interest - 2021	1,425.65	1,425.65
LGIP Interest - 2022	128,123.58	128,123.58
LGIP Interest - 2023	333,379.22	333,379.22
	<u>9,251,045.45</u>	<u>9,251,045.45</u>

EXPENDITURES:	RESOLUTION	ENCUMBERED	ACTUAL EXPENSE
Attorney Fees	212-000	4,752.50	4,752.50
Financial Advisor Fees	212-000	2,565.00	2,565.00
Personal Protective Equipment (PPE)	342-000	23,096.00	23,096.00
IT Equipment	813-161 2021-38/2022-35	205,163.39	205,163.39
Future Payroll Costs - f/k/a Ann St Upgrades	2023-50	300,000.00	0.00
BCEDC Website Upgrades prev Hwy Maps	313-000 2023-3	6,723.00	6,723.00
ATV/Snow Trail Maps	313-000 2021-42	8,143.00	8,143.00
Hwy T Vermillion Creek Bridge	840-165 2021-46	293,926.45	293,926.45
Highway Speed Signs	313-000 2021-50	9,999.90	9,999.90
Well Water Testing	218-000 2022-11	8,000.00	4,370.67
BCHA Rehabilitation	842-163 2022-20	3,500,000.00	0.00
Snow/ATV Bridge Rehab	840-160 2022-18	289,878.00	262,836.11
Snow/ATV Groomer Equipment	813-160 2022-18	198,434.00	192,441.64
Veteran's Memorial Auditorium Seating	830-164 2022-21	47,163.81	47,163.81
Broadcast Equipment - RL Comm Media	813-161 2022-37	10,000.00	10,000.00
Owen Anderson Rifle Range Improvements	830-166 2022-41	25,000.00	39,169.46
Fiber to Communication Towers	830-162 2022-54/2023-2	672,000.00	556,502.00
JC Stanley Security Upgrades	830-167 2022-55	80,975.00	3,301.25
Straw Pit Rifle Range Improvements	830-170	25,000.00	0.00
Aging / ADRC Kitchen Construction	842-168 2023-10 / 2023-25	2,347,500.00	1,116,999.72
UWEC-BC Water Line Design	830-000 2023-34	91,000.00	4,200.00
TOTAL EXPENDITURES		<u>8,149,320.05</u>	<u>2,791,353.90</u>
BALANCES		<u>1,101,725.40</u>	<u>6,459,691.55</u>

Amount Available 1,101,725.40



Wisconsin County Sales Tax Distributions (Percent Change 2023 vs 2022)



Source: WI Dept. of Revenue

Financial Strategies For Stronger Communities

Brian Della, CFA
 bdella@pmanetwork.com



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Monthly Sales Tax Distributions

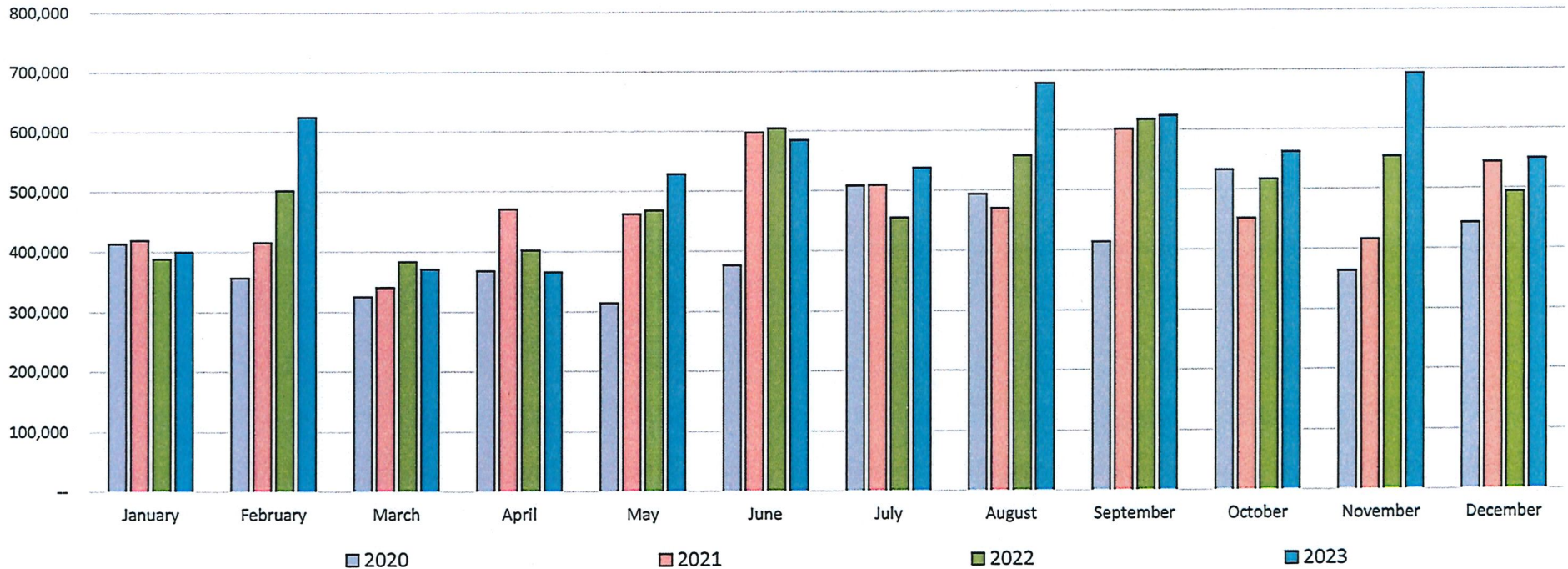
Year	January	February	March	April	May	June	July	August	September	October	November	December	Year
2020	413,678	356,614	325,436	367,609	314,680	376,133	508,474	493,799	413,830	532,938	363,247	443,374	4,909,812
2021	419,930	416,277	340,440	470,938	462,660	597,469	509,505	470,620	601,492	452,269	416,728	543,909	5,702,239
2022	388,372	501,789	383,453	402,748	468,132	604,757	455,187	557,984	618,467	517,082	554,339	494,920	5,947,232
2023	399,919	624,822	370,576	365,246	528,572	584,837	537,597	679,308	624,529	562,738	693,225	549,708	6,521,077

Year-to-Date Sales Tax Distributions

Year	January	February	March	April	May	June	July	August	September	October	November	December
2020	413,678	770,291	1,095,727	1,463,336	1,778,017	2,154,150	2,662,624	3,156,423	3,570,253	4,103,191	4,466,438	4,909,812
2021	419,930	836,208	1,176,648	1,647,586	2,110,246	2,707,715	3,217,221	3,687,841	4,289,333	4,741,601	5,158,330	5,702,239
2022	388,372	890,161	1,273,615	1,676,363	2,144,495	2,749,252	3,204,440	3,762,424	4,380,891	4,897,973	5,452,312	5,947,232
2023	399,919	1,024,741	1,395,316	1,760,562	2,289,134	2,873,972	3,411,569	4,090,877	4,715,406	5,278,143	5,971,369	6,521,077

'23 vs '22 (%)	3.0%	15.1%	9.6%	5.0%	6.7%	4.5%	6.5%	8.7%	7.6%	7.8%	9.5%	9.6%
'23 vs '22 (\$)	11,547	134,579	121,702	84,199	144,639	124,719	207,129	328,453	334,515	380,171	519,057	573,845

Monthly Sales Tax Distributions (2020-2023)

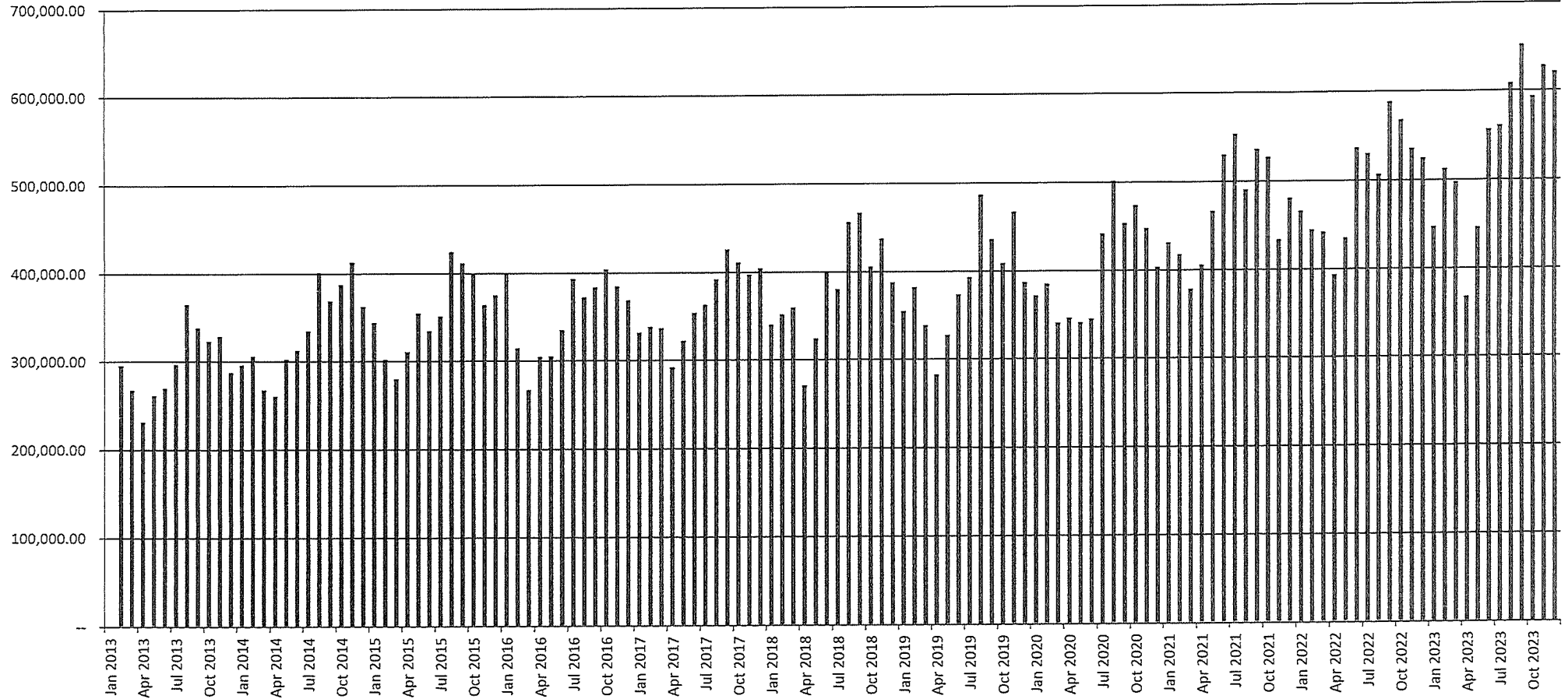




Monthly County Sales Tax Distributions Since 2013

(2-month smoothing)

■ Barron County



Source: WI Dept. of Revenue