



Sawyer County

Agenda

**Finance Committee Meeting
Thursday, October 13, 2022 @ 8:30 AM
Assembly Room/Virtual Meeting**

Page

1. CALL TO ORDER

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

2. ROLL CALL

3. PLEDGE OF ALLEGIANCE

4. CERTIFICATION OF COMPLIANCE WITH THE OPEN MEETINGS LAW

5. MEETING AGENDA

6. PUBLIC COMMENTS

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

7. APPROVAL OF MINUTES FROM PREVIOUS MEETING

- a. [9.8.22 Finance Minutes DRAFT](#)

8. JAIL STAFFING AND COMPENSATION (DISCUSSION AND POSSIBLE ACTION)

9. CLOSED SESSION TO CONSIDER FOREST LAND PURCHASE PROPOSAL (DISCUSSION AND POSSIBLE ACTION)

Closed Session to Consider Forest Land Purchase Proposal -- **Richard & Denise Cooper NESW Section 18T41N - R8W 40.00 acres and FRAC NWSW Section 18 T41N - R8W 44.16 acres. Town of Hayward -- pursuant to 19.85(1)(e) Deliberating or negotiating the purchasing of public properties, the investing of public lands, or conducting other specified public business, whenever competitive bargaining reasons require a closed session**

Open Session (discussion and possible action RE: closed session)

10. 2023 BUDGET UPDATE (DISCUSSION AND POSSIBLE ACTION)

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- a. [1\) DOR Annual County Sales Tax Distribution](#)
[2\) 10-13-2022 Administrator Budget Finance Committee Presentation](#)
[3\) Capital Summary 2023](#)

11. FUTURE AGENDA ITEMS

12. 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 September 8th 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
Lynn Fitch
Mike Coleson
Tweed Shuman @ 8:38am
Janeen Abric
Mike Markgren
Ron Buckholtz
Linda Zillmer

Call to Order –Chair Kinsley called the meeting to order at 8:30 am.

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

Meeting Agenda –

Public Comments – Linda Zillmer

Minutes of the previous meeting – A motion was made by Mr. Duffy to approve the minutes of the August 10, 2022, meeting; second by Ms. Hessel. Motion carried without negative vote.

American Rescue Plan Act of 2021 – Mr. Albarado advised that the Housing Authority funds have been disbursed; no other updates.

Treasurer’s Report -- A written sales tax report was provided. The August settlements have been completed and notices of delinquent taxes have been sent out. They will continue to work with lottery credits. Properties with delinquent taxes over five years are now being put in the online auction per the new process that was approved at Committee.

Ambulance Revenues/Expenses Update – Mr. Albarado and Mr. Markgren met with LifeQuest last week. Mr. Albarado shared a billing report dated July 2022. Net payments received is \$103,000+. LifeQuest charges a percentage if revenue collected. A Call Summary report as of 7/31/22 was shared; charges to date equal \$738,117 with a \$545,808 balance outstanding.

Carbon Credit Update – Mr. Albarado has been working on getting a second proposal but it has not come in. The value of the credits have been going up since our last presentation from BlueSource. Many other Wisconsin counties have already signed on with the BlueSource program. We will schedule a public hearing on the topic to be held prior to a county board meeting, most likely in October.

Sheriff’s Department Budget – Mr. Markgren advised that a 3% salary increase has been budgeted for 2023, and the Sheriff is requesting an additional four job positions. Our preliminary budget is accounting for at least two of the positions. Union negotiations are about to begin.

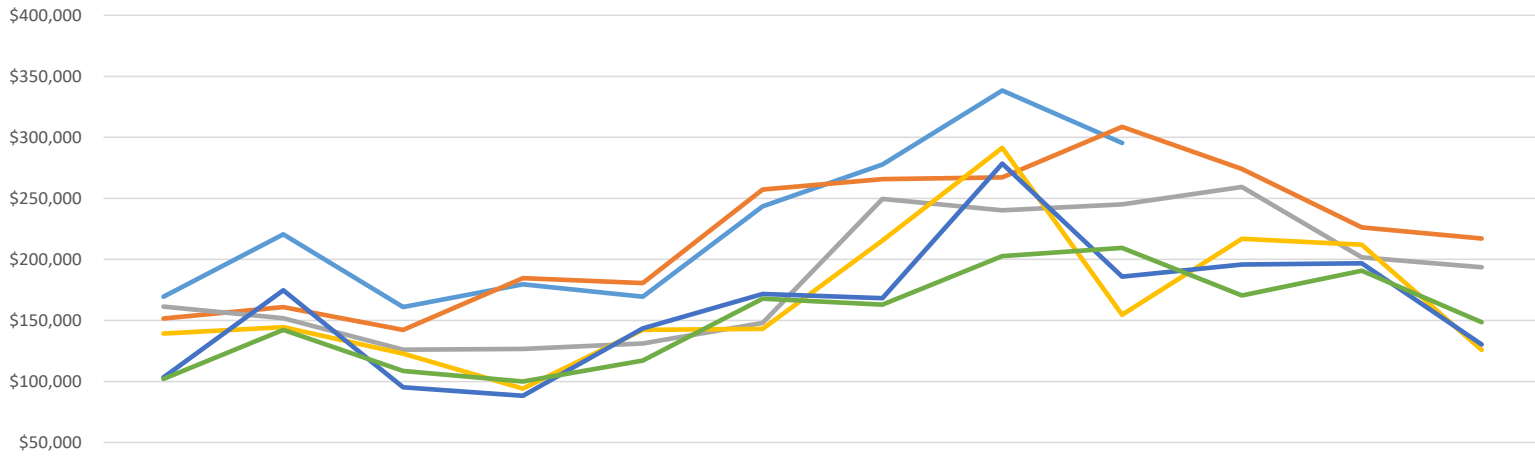
Preliminary 2023 Budget – Mr. Markgren shared a preliminary 2023 budget package. He has had a good response from department heads. Preliminary net new construction is 1.17%, about \$125,000-\$130,000, the highest level in the last 13 years. Estimated sales tax is \$2.8M but he used \$2.6 in the projection. Bond Council is advising to not issue CIP debt in December, but to roll it into the second Courthouse Bond issue. The General Fund, Fund Balance is \$7,981,437 as of December 31, 2021.

Meeting Date/Time – The next meeting of the Finance Committee will be Thursday, October 13, at 8:30 am in the Assembly Room.

Meeting adjourned at 10:03 am
Minutes recorded by Lynn Fitch, County Clerk

DRAFT

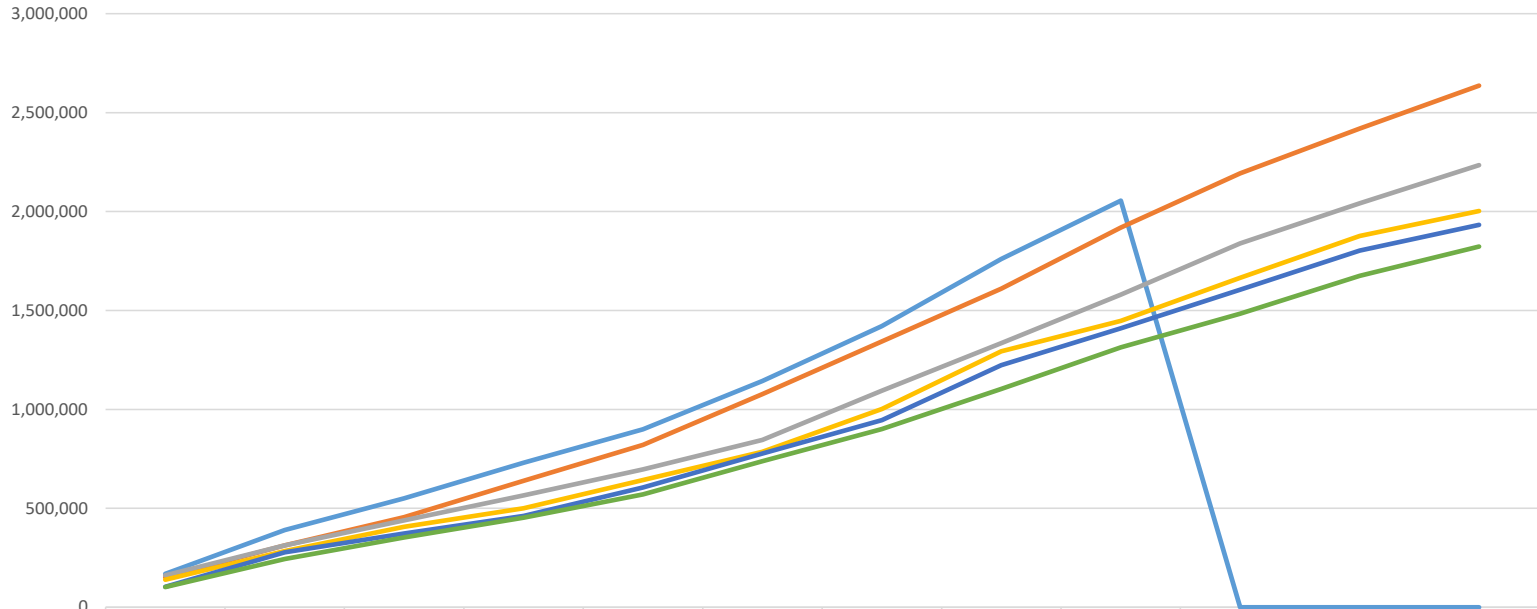
Sawyer County Sales Tax - Monthly



\$-	January	February	March	April	May	June	July	August	September	October	November	December
2022	169,407	220,504	161,008	179,589	169,445	243,473	277,796	338,392	295,423			
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	0	0	0
2021	151,646	312,549	454,809	639,529	820,105	1,077,288	1,343,096	1,610,222	1,918,862	2,193,019	2,419,177	2,636,289
2020	161,382	313,228	439,289	565,972	697,166	845,089	1,094,559	1,334,807	1,579,995	1,839,368	2,041,032	2,234,546
2019	139,231	283,795	406,678	500,874	643,099	786,245	1,001,709	1,293,136	1,447,888	1,664,749	1,876,749	2,002,686
2018	103,446	278,099	373,445	461,760	605,252	776,988	945,244	1,223,745	1,409,734	1,605,593	1,802,347	1,932,673
2017	102,121	244,401	352,973	452,989	570,121	737,997	901,083	1,103,908	1,313,364	1,483,785	1,674,520	1,823,034



2023 ADMINISTRATOR BUDGET PRESENTATION

THURSDAY, OCTOBER 20, 2022

2023 BUDGET HIGHLIGHTS:

- Net New Construction is 1.169%, about \$120,000 - The highest level in the last 13 years.
- Sales Tax Revenue is on a strong upward trajectory.
- Bond Council is advising to not issue CIP debt in December, but to roll it into the second Courthouse Bond issue.

2023 BUDGET HIGHLIGHTS:

- Levy Limit Exemptions:
 - Bridge and Culvert Construction and Repair
 - Countywide EMS
 - Payments to Public Libraries
 - Payments of any General Obligation Debt
 - Property and Casualty Insurance Premiums
 - Court Ordered Placements
- General Fund, Fund Balance is \$7,981,437 as of December 31 2021
 - 20% of General Fund Expenditures - \$3,696,621
 - 30% of General Fund Expenditures - \$5,544,931

NOTICE OF PUBLIC BUDGET HEARING FOR SAWYER COUNTY, WISCONSIN

2023 BUDGET

NOTICE IS HEREBY GIVEN, That on October 20, 2022 at 6:00 PM at the Sawyer County Courthouse, Hayward, Wisconsin, the County Board will hold a public hearing on the proposed budget for the year 2023. The following is a summary of the proposed 2023 budget. A detailed account of the proposed budget may be inspected at the County

Administration offices.

	2022	2023	Percentage
	<u>Budget</u>	<u>Proposed</u>	<u>Change</u>
GENERAL FUND			
EXPENDITURE AND OTHER USES:			
General Government	\$ 4,481,431	\$ 4,812,837	
Public Safety	\$ 8,654,564	\$ 9,653,062	
Public Works	\$ 117,276	\$ 126,084	
Health & Human Services	\$ 676,072	\$ 701,111	
Culture, Recreation and Education	\$ 509,066	\$ 497,699	
Conservation & Development	\$ 963,732	\$ 1,006,313	
Other Financing Uses	\$ 1,285,290	\$ 1,398,425	
Total Expenditures and Other Uses	\$ 16,687,431	\$ 18,195,531	9.04%
REVENUE AND OTHER SOURCES:			
Property Tax Levy	\$ 6,982,610	\$ 7,425,111	
Taxes (other than levy)	\$ 2,549,781	\$ 2,949,781	
Intergovernmental Grants & Aids	\$ 908,521	\$ 964,862	
Licenses & Permits	\$ 246,000	\$ 248,000	
Fines, Forfeitures & Penalties	\$ 30,000	\$ 25,000	
Public Charges for Services	\$ 4,011,529	\$ 4,053,460	
Intergovernmental Charges for Services			
Miscellaneous Revenues	\$ 448,018	\$ 386,050	
Other Financing Sources	\$ 1,405,064	\$ 2,037,359	
Total Revenues and Other Sources	\$ 16,687,431	\$ 18,195,531	9.04%

Governmental and Proprietary Funds Combined

	Estimated		Estimated		
	Fund Balance	Total	Total	Fund Balance	Property Tax
	<u>1/1/2023</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>12/31/2023</u>	<u>Levy</u>
General Fund	\$ 7,681,437	\$ 16,507,172	\$ 18,195,531	\$ 5,993,078	\$ 5,580,812
Special Revenue Funds	\$ 2,553,473	\$ 11,104,279	\$ 13,350,045	\$ 307,707	\$ 4,680,614
Debt Service Funds	\$ 2,570	\$ 1,724,730	\$ 1,724,730	\$ 2,570	\$ 1,724,730
Capital Projects Funds	\$ 2,000,000	\$ 2,233,000	\$ 4,228,000	\$ 5,000	\$ 223,500
Internal Service Funds:					
Highway Department	\$ 3,387,880	\$ 5,144,990	\$ 5,144,990	\$ 3,387,880	\$ 1,788,990
Office Expense	\$ 3,450	\$ 40,000	\$ 40,000	\$ 3,450	\$ -
Fiduciary Fund	\$ 20,867	\$ 20,500	\$ 20,500	\$ 20,867	\$ -
Previous Year Unused					\$ 2,052
Total	<u>\$ 15,649,677</u>	<u>\$ 36,774,671</u>	<u>\$ 42,703,796</u>	<u>\$ 9,720,552</u>	<u>\$14,000,698</u>

	2022	2022 Levy Rate	2023 Proposed	2023 Levy Rate	Percent
	Budget	Per \$1,000	Budget	Per \$1,000	Change
County Equalized Value (TID Out)	\$ 3,995,635,200		\$ 4,535,440,000		13.51%
County Tax Levy	\$ 13,043,915	\$3.26	\$ 14,000,698	\$3.09	7.34%
Debt Service	\$ 1,190,400	\$0.30	\$ 1,724,730	\$0.38	44.89%
Library	\$ 355,327	\$0.09	\$ 340,017	\$0.07	-4.31%
EMS - Operating	\$ 1,170,581	\$0.29	\$ 1,504,282	\$0.33	28.51%
EMS - Capital	\$ 217,500	\$0.05	\$ 223,500	\$0.05	2.76%
Culverts	\$ 124,325	\$0.03	\$ 99,645	\$0.02	-19.85%
Operating	\$ 9,985,782	\$2.50	\$ 10,108,524	\$2.23	1.23%
Tax Rate (Per \$1,000 Valuation)	\$ 3.26		\$ 3.09		-5.44%

The 2023 Budget includes two new FTE positions in the Sheriff's Department.

Expenditures	2022 Budget	2023 Proposed	2023 Levy
General	\$ 1,285,290.00	\$ 1,398,425.00	
County Board	\$ 85,244.00	\$ 83,071.00	
Administration	\$ 168,783.00	\$ 161,836.00	
Circuit Court	\$ 628,946.00	\$ 646,681.00	
Criminal Justice	\$ 223,235.00	\$ 223,235.00	
Family Court Commissioner	\$ 25,000.00	\$ -	
County Coroner	\$ 73,871.00	\$ 75,974.00	
Finance	\$ 199,981.00	\$ 266,315.00	
County Clerk	\$ 208,759.00	\$ 235,283.00	
Human Resources	\$ 127,096.00	\$ 138,266.00	
IT	\$ 372,198.00	\$ 454,428.00	
Treasurer	\$ 278,646.00	\$ 292,020.00	
District Attorney	\$ 270,594.00	\$ 271,216.00	
Register of Deeds	\$ 182,380.00	\$ 190,231.00	
Land Records	\$ 266,971.00	\$ 273,380.00	
Surveyor	\$ 310,223.00	\$ 317,070.00	
University Extension	\$ 107,039.00	\$ 108,982.00	
Zoning	\$ 392,335.00	\$ 408,707.00	
Forestry	\$ 488,266.00	\$ 474,132.00	
County Parks	\$ 1,700.00	\$ 1,700.00	
911 System	\$ 34,000.00	\$ 34,000.00	
Building Maintenance	\$ 340,322.00	\$ 483,831.00	
Other General Government	\$ 1,307,640.00	\$ 1,330,602.00	
Sheriff	\$ 5,726,844.00	\$ 6,358,770.00	
Dog Pound	\$ 88,260.00	\$ 83,589.00	
Ambulance Service	\$ 2,749,584.00	\$ 3,104,282.00	
Emergency Management	\$ 144,136.00	\$ 156,010.00	
Airport	\$ 117,276.00	\$ 126,084.00	
Child Support	\$ 325,082.00	\$ 332,616.00	
Veteran's Administration	\$ 157,730.00	\$ 164,795.00	
General Fund Expenditures	\$ 16,687,431.00	\$ 18,195,531.00	\$ 7,425,111

Expenditures	2022 Budget	2023 Proposed	2023 Levy
General Fund Expenditures	\$ 16,687,431.00	\$ 18,195,531.00	\$ 7,425,111
Human Services	\$ 8,859,453.00	\$ 9,138,205.00	\$ 2,491,296
Debt Service	\$ 1,190,400.00	\$ 1,724,730.00	\$ 1,724,730
Capital Improvements	\$ 9,727,080.00	\$ 4,232,000.00	\$ 223,500
Highway Department	\$ 4,990,925.00	\$ 5,144,990.00	\$ 1,788,990
Other Funds	\$ 1,886,605.00	\$ 4,392,229.00	\$ 347,071
Total Expenditures	\$ 43,341,894.00	\$ 42,827,685.00	\$ 14,000,698

2023 LEVY LIMIT CALCULATION

Previous Year Payable Levy	\$ 11,176,182
Personal Property Aid Increase	\$ <u>17,581</u>
2022 Base Operating Levy	\$ <u>11,193,763</u>
Net New Construction Allowed	\$ 119,341
Debt Levy Increase	\$ 535,679
Personal Property Aid Decrease	\$ (17,581)
Previous Year Unused Levy	\$ <u>2,052</u>
2022 Base per WDOR-Operating	\$ <u>11,833,254</u>
+ Library Service	\$ 340,017
+ Bridge & Culvert Aid	\$ 99,645
+ EMS Operating Levy	\$ 1,504,282
+ EMS CIP Levy	\$ 223,500
Total Special Purpose Levy	\$ <u>2,167,444</u>
2022 Total Levy	\$ <u>14,000,698</u>
2021 Approved Levy	\$ 13,043,915
Increase	\$ 956,783

2023 PROPOSED SAWYER COUNTY LEVY

	Adopted 2022	Administrator 2023	Percent Increase
Operating Levy	\$ 9,985,782	\$ 10,108,524	1.23%
Deby Service Levy	\$ 1,190,400	\$ 1,724,730	44.89%
Special Purpose Levy	\$ 1,867,733	\$ 2,167,444	16.05%
Total Levy	\$ 13,043,915	\$ 14,000,698	7.34%

AMBULANCE SERVICE LEVY

	<u>2022</u>	<u>2023</u>
Ambulance Budget - Levy	\$ 907,481	\$ 1,241,632
Indirect and Allocated Costs	\$ 263,099	\$ 262,650
Total Operating Levy	<u>\$ 1,170,580</u>	<u>\$ 1,504,282</u>
Capital Purchases		
Ambulance	\$ 160,000	\$ 200,000
Pave Parking Lot	\$ 20,000	
Generator Upgrade	\$ 20,000	
Auto CPR Compression System	\$ 22,000	
IV Pumps		\$ 28,000
Less - Sale of Ambulance	<u>\$ (4,500)</u>	<u>\$ (4,500)</u>
Total Capital Purchases	<u>\$ 217,500</u>	<u>\$ 223,500</u>
Total Ambulance Service Levy	<u>\$ 1,388,080</u>	<u>\$ 1,727,782</u>
Equalized Value	\$ 3,995,635,200	\$ 4,535,440,000
Levy Rate/\$1,000	\$ 0.347	\$ 0.381

LIBRARY SERVICE

	Levy	2019	2020	2021	2022	2023 Request	2023 Admin	Formula
Northern Waters Library Service	Exempt	\$ 23,397	\$ 23,631	\$ 23,631	\$ 23,631	\$ 23,868	\$ 23,868	State Statute
Weiss Community Library	Exempt	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 210,000	\$ 200,000	122,645.00
Winter Public Library	Exempt	\$ 73,267	\$ 73,267	\$ 73,267	\$ 75,465	\$ 78,253	\$ 78,253	1,997.42
LCO Ojibwa Comm. Library	Exempt	\$ 27,947	\$ 31,737	\$ 25,802	\$ 25,802	\$ 20,047	\$ 20,047	20,046.90
LCO Ojibwa Comm. Library - capital	Exempt	\$ 10,500						
Ashland Vaughn Public Library	Exempt	\$ 970	\$ 425	\$ 205		\$ 76	\$ 76	
Barron Public Library	Exempt		\$ 64		\$ 164			
Bayfield Public Library	Exempt	\$ 44	\$ 74	\$ 25	\$ 70	\$ 2,784	\$ 2,784	
Bruce Area Library	Exempt	\$ 1,943	\$ 1,398	\$ 954	\$ 857	\$ 465	\$ 465	
Cumberland Public Library	Exempt		\$ 143			\$ 38	\$ 38	
Drummond Public Library	Exempt	\$ 1,136	\$ 217	\$ 1,448	\$ 917			
Forest Lodge Public Library	Exempt	\$ 3,352	\$ 3,243	\$ 3,476	\$ 5,459	\$ 2,784	\$ 2,784	
Granstburg Public Library	Exempt					\$ 5	\$ 5	
Iron River Public Library	Exempt			\$ 66				
Legion Memorial Library Mellen	Exempt				\$ 57			
Madeline Island Public Library	Exempt	\$ 553						
Park Falls Public Library	Exempt	\$ 1,097	\$ 672					
Rice Lake Public Library	Exempt	\$ 8,201	\$ 8,521	\$ 8,990	\$ 7,161	\$ 9,523	\$ 9,523	
Rusk County Comm. Library	Exempt	\$ 10,405	\$ 6,137	\$ 3,158	\$ 3,825	\$ 1,821	\$ 1,821	
Shell Lake Public Library	Exempt		\$ 215	\$ 155				
Spooner Memorial Library	Exempt	\$ 658	\$ 770	\$ 1,578	\$ 1,687	\$ 328	\$ 328	
Superior Public Library	Exempt	\$ 1,108	\$ 798	\$ 1,005	\$ 232			
Washburn Public Library	Exempt	\$ 79	\$ 119	\$ 171		\$ 25	\$ 25	
Subtotal Out of County		\$ 40,047	\$ 22,794	\$ 21,231	\$ 20,429	\$ 17,849	\$ 17,849	
Total Library Aid		\$ 364,659	\$ 351,429	\$ 343,931	\$ 345,327	\$ 350,017	\$ 340,017	

OUTSIDE ORGANIZATIONS FUNDED BY OPERATING TAX LEVY

	Approved <u>2020</u>	Approved 2021	Approved <u>2022</u>	Requested <u>2023</u>	Administrator <u>2023</u>
Sawyer County Fair	\$31,250	\$45,000	\$45,000	\$50,000	\$47,000
Senior Resource Center	\$101,892	\$101,892	\$105,000	\$146,577	\$120,111
Hayward Lakes Visitors & Convention	\$50,000	\$50,000	\$10,000	\$50,000	\$50,000
Northwest Regional Planning Commission	\$35,671	\$35,552	\$35,044	\$35,387	\$35,387
Economic Development Corporation	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
Namekagon Transit	\$150,000	\$150,000	\$150,000	\$175,000	\$155,000
Clean Sweep	\$10,087	\$10,087	\$10,087	\$10,087	\$10,087
ITBEC	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000

APPROPRIATING FUNDS TO NONPROFIT ORGANIZATIONS

Entity Name	Statutory Authority
Northern Waters Library Systems	Wis. Stat. § 43.53; Wis. Stat. § 43.57
Sawyer County Fair	Wis. Stat. § 50.56(4)
Senior Resource Center	Wis. Stat. § 59.53(11)
Hayward Lakes Visitors & Convention	Wis. Stat. § 59.56(10)
Northwest Regional Planning Commission	Wis. Stat. § 66.0309(13)-(14)
Economic Development Corp.	Wis. Stat. § 59.57 (1)
Namekagon Transit	Wis. Stat. § 59.58(3)
Clean Sweep	Wis. Stat. § 59.70

2023 - 2027 Requested Capital Projects Summary

	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
Fund Balance - Beginning of Year	160,000	149,000	153,000	317,000	321,000
EXPENDITURES					
General Government	\$411,600	\$140,325	\$189,000	\$21,000	\$223,000
County Fleet	\$0	\$0	\$0	\$0	\$0
Justice and Public Safety	\$515,000	\$546,000	\$500,000	\$505,000	\$510,000
Public Works	\$41,000	\$160,000	\$212,500	\$270,000	\$165,000
Public Works - Highway	\$2,160,000	\$2,275,000	\$2,335,000	\$2,405,000	\$2,465,000
Health and Human Services	\$0	\$0	\$40,000	\$0	\$0
Conservation & Development	\$80,207	\$49,207	\$849,207	\$0	\$0
Total Gross Expenditures	<u>\$3,207,807</u>	<u>\$3,170,532</u>	<u>\$4,125,707</u>	<u>\$3,201,000</u>	<u>\$3,363,000</u>
REVENUES					
Project Specific					
Veterans Transportation Grant	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
State-DNR Dam Grant	\$0	\$0	\$400,000	\$0	\$0
Airport Entitlement Funds	\$0	\$0	\$150,000	\$150,000	\$150,000
Airport State Funds	\$12,500	\$0	\$7,500	\$7,500	\$7,500
Sale of Assets - Vehicles	\$4,500	\$4,500	\$0	\$0	\$0
Land Records/Surveyor - 212 Grant		\$7,000	\$330,000	\$0	\$0
LRIP Funds	\$0	\$100,000	\$0	\$100,000	\$0
Proceeds From Debt Issuance-Facility	\$8,500	\$0	\$0	\$0	\$0
Proceeds From Debt Issuance-Dams	\$0	\$0	\$400,000	\$0	\$0
Proceeds From Debt Issuance-Equipment	\$1,343,807	\$1,238,532	\$1,053,207	\$1,043,500	\$960,500
Subtotal Revenues-Project Specific	<u>\$1,373,307</u>	<u>\$1,354,032</u>	<u>\$2,344,707</u>	<u>\$1,305,000</u>	<u>\$1,122,000</u>
Transfers & Fund Balance Applied					
Transfer From Fund 223 - Car Pool	\$0	\$0	\$0	\$0	\$0
Subtotal Transfers for Capital Uses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Tax Levy					
Operating Levy	\$0	\$0	\$0	\$0	\$0
EMS	\$223,500	\$220,500	\$200,000	\$200,000	\$200,000
Highway Levy	\$1,600,000	\$1,600,000	\$1,745,000	\$1,700,000	\$1,845,000
Subtotal Tax Levy	<u>\$1,823,500</u>	<u>\$1,820,500</u>	<u>\$1,945,000</u>	<u>\$1,900,000</u>	<u>\$2,045,000</u>
Total Revenues	<u>\$3,196,807</u>	<u>\$3,174,532</u>	<u>\$4,289,707</u>	<u>\$3,205,000</u>	<u>\$3,167,000</u>
Fund Balance - End of Year	<u>\$149,000</u>	<u>\$153,000</u>	<u>\$317,000</u>	<u>\$321,000</u>	<u>\$125,000</u>
Expenses Double Check	\$3,207,807	\$3,170,532	\$4,125,707	\$3,201,000	\$3,363,000
Revenue Double Check	\$3,196,807	\$3,174,532	\$4,289,707	\$3,205,000	\$3,167,000
Net	(\$11,000)	\$4,000	\$164,000	\$4,000	(\$196,000)

Budget Year 2023
Capital Purchases through Debt Issue

Highway	Cost
Tandem-Axle Truck	\$250,000
Motorgrader	\$150,000
Box for Patrol Truck	\$25,000
Router	\$30,000
Vibratory Roller	\$70,000
Miscellaneous	\$35,000
Other	
IT - Sheriff Cams Phase II	\$254,200
IT - Fault Tolerance Phase 2	\$20,000
IT - Network Infrastructure	\$20,000
Maintenance - Skid Steer with Box Plow	\$49,600
Maintenance - Heat Pump Replacements	\$16,500
Maintenance - 72" Brush Cutter	\$9,300
Maintenance - Skid Steer Trailer	\$6,500
County Fair - Motor Sports Arena Lights and Sound	\$7,500
County Fair - Animal Barn Roof	\$5,000
County Fair - Motor Sports Arena Hillside Repair	\$10,000
County Fair - Motor Sports Signage	\$4,500
Courts - Keypad Access	\$2,500
Courts - Remodel RIP Office	\$6,000
Law Enforcement - Sheriff-Body Cameras & Tasers	\$50,000
Law Enforcement - Squads and Setup (4)	\$237,000
Airport Door	\$8,000
Airport Design & Replace Airport Vault	\$4,000
Airport Master Plan	\$16,500
Zoning-Lake Lorreta Fish Stocking	\$12,000
Forestry - Snowmobile Trailer	\$19,000
Forestry - Pickup 3/4 Ton	\$49,207
Total	\$1,367,307

	Adjustment	
Operations		
Requested Fund Balance Draw	<u>\$2,329,163</u>	
Administration	\$ 1,232	Health Insurance Savings
Circuit Court	\$ 4,689	Health Insurance Savings
Finance	\$ 2,470	Health Insurance Savings
County Clerk	\$ 2,470	Health Insurance Savings
Human Resources	\$ 1,554	Health Insurance Savings
IT	\$ 2,788	Health Insurance Savings
Treasurer	\$ 3,344	Health Insurance Savings
District Attorney	\$ 2,108	Health Insurance Savings
Victim Witness Coordinator	\$ 1,234	Health Insurance Savings
Register of Deeds	\$ 1,234	Health Insurance Savings
Land Records	\$ 3,344	Health Insurance Savings
Surveyor	\$ 4,023	Health Insurance Savings
Zoning	\$ 2,788	Health Insurance Savings
Forestry Department	\$ 4,897	Health Insurance Savings
Building Maintenance	\$ 1,544	Health Insurance Savings
Property Liability Insurance	\$ 250,000	Transfer to Outside Levy Limit
Sherman & Ruth Weiss Community L	\$ 10,000	Decrease Allocation Request
Senior Resource Center	\$ 26,466	Decrease Allocation Request
Sheriff's Expenses	\$ 21,002	Health Insurance Savings
Jail Expenses	\$ 102,141	Reduction of Staffing Increase Request, Health Insurance Savings
Dispatchers	\$ 90,942	Reduction of Staffing Increase Request, Health Insurance Savings
Jail Custodial	\$ 308	Health Insurance Savings
Dog Pound	\$ 555	Health Insurance Savings
Ambulance Service	\$ 26,876	Health Insurance Savings
Emergency Management	\$ 1,243	Health Insurance Savings
Child Support Agency	\$ 4,897	Health Insurance Savings
Namekagon Transport	\$ 20,000	Decrease Allocation Request
Health and Human Services	\$ 26,322	Health Insurance Savings
Highway	\$ 20,333	Health Insurance Savings
Total Adjustments	<u>\$ 640,804</u>	
Administrator Fund Balance Draw	\$1,688,359	

Levy Components
Budget Year 2023

	Adopted 2021	Adopted 2022	Administrator 2023	Budget Percent
Operating Levy				
General Fund	\$ 5,493,789	\$ 5,456,702	\$ 5,580,812	47.16%
Health and Human Services	\$ 2,509,846	\$ 2,475,534	\$ 2,491,296	21.05%
Recreational Officer	\$ 118,288	\$ 116,623	\$ 143,727	1.21%
Land & Water Conservation	\$ 58,843	\$ 58,843	\$ 46,292	0.39%
Namekagon Transit	\$ 150,000	\$ 150,000	\$ 155,000	1.31%
Debt Service	\$ 782,445	\$ 1,190,400	\$ 1,724,730	14.58%
Capital Improvement Plan	\$ -	\$ 139,480	\$ -	0.00%
Highway Department	\$ 1,575,764	\$ 1,588,600	\$ 1,689,345	14.28%
Previous Year Unused		\$ -	\$ 2,052	0.02%
Total Operating Levy	\$ 10,688,975	\$ 11,176,182	\$ 11,833,254	100.00%
Operating Levy Allowed	\$ 10,688,975	\$ 11,178,234	\$ 11,833,254	
Unused	\$ -	\$ 2,052	\$ -	
Special Purpose Levy				
Northern Waters Library Service	\$ 23,631	\$ 23,631	\$ 23,868	
Weiss Community Library	\$ 200,000	\$ 210,000	\$ 200,000	
Winter Public Library	\$ 73,267	\$ 75,465	\$ 78,253	
LCO Public Library	\$ 25,802	\$ 25,802	\$ 20,047	
Out of County Library	\$ 21,231	\$ 20,429	\$ 17,849	
EMS-Operating	\$ 1,138,108	\$ 1,170,581	\$ 1,504,282	
EMS-Capital	\$ 107,814	\$ 217,500	\$ 223,500	
Local Bridge Aid	\$ 116,540	\$ 124,325	\$ 99,645	
Total Special Purpose Levy	\$ 1,706,393	\$ 1,867,733	\$ 2,167,444	
Total Levy	\$ 12,395,368	\$ 13,043,915	\$ 14,000,698	
County Valuation	\$ 3,732,992,200	\$ 3,995,635,200	\$ 4,535,440,000	
Tax Levy Rate	\$ 3.32	\$ 3.26	\$ 3.09	

2023 OPERATING TAX LEVY

	2021	2022	2023
Operating Levy			
General Fund	\$ 5,493,789	\$ 5,456,702	\$ 5,534,512
Health and Human Services	\$ 2,509,846	\$ 2,475,534	\$ 2,517,618
Recreational Officer	\$ 118,288	\$ 116,623	\$ 143,727
Land & Water Conservation	\$ 58,843	\$ 58,843	\$ 46,292
Namekagon Transit	\$ 150,000	\$ 150,000	\$ 155,000
Debt Service	\$ 782,445	\$ 1,190,400	\$ 1,724,730
Capital Improvement Plan	\$ -	\$ 139,480	\$ -
Highway Department	\$ 1,575,764	\$ 1,588,600	\$ 1,709,323
Previous Year Unused		\$ -	\$ 2,052
Total Operating Levy	\$ 10,688,975	\$ 11,176,182	\$ 11,833,254
Operating Levy Allowed	\$ 10,688,975	\$ 11,178,234	\$ 11,833,254
Unused	\$ -	\$ 2,052	\$ -

SAWYER COUNTY TAX RATE HISTORY

Year	Tax Rate	% Increase
2023 Est	\$3.09	-3.61%
2022	\$3.27	-1.62%
2021	\$3.32	4.53%
2020	\$3.18	-1.58%
2019	\$3.23	3.99%
2018	\$3.10	-0.26%
2017	\$3.11	3.84%
2016	\$3.00	-0.26%
2015	\$3.01	0.00%
2014	\$2.99	1.02%
2013	\$2.94	6.99%
2012	\$2.75	2.62%

Budget Year 2023
 Capital Purchases through Debt Issue

Highway	Cost
Tandem-Axle Truck	\$250,000
Motorgrader	\$150,000
Box for Patrol Truck	\$25,000
Router	\$30,000
Vibratory Roller	\$70,000
Miscellaneous	\$35,000
Other	
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Forestry - Pickup 3/4 Ton	\$49,207
Total	\$1,367,307