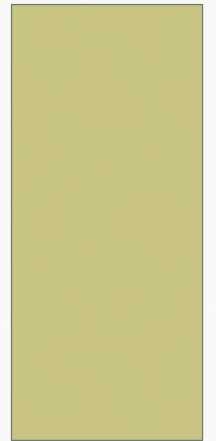


# SAWYER COUNTY BUDGET

2019 – ADMINISTRATOR'S BUDGET PRESENTATION  
OCTOBER 18, 2018



# REMAINING BUDGET TIMELINE

- October 18<sup>th</sup> - Administrator's Budget Presentation
- November 1<sup>st</sup> – Public Hearing
- November 8<sup>th</sup> – Finance Committee
- November 13<sup>th</sup> – Budget Adoption
  - Pay Plan Structure
  - FTE Changes
  - Fee Schedule
  - Motions to change Published Budget
  - Resolution to Adopt Budget with Majority Vote

# SAWYER COUNTY TAX RATE HISTORY

Year	Tax Rate	% Increase
2019 (proposed)	\$3.228	3.99%
2018	\$3.104	(0.26)%
2017	\$3.112	3.84%
2016	\$2.997	(0.26)%
2015	\$3.005	0.004%
2014	\$2.993	1.02%
2013	\$2.937	6.99%
2012	\$2.745	2.62%
2011	\$2.675	4.17%

# 2019 PROPOSED LEVY

SAWYER COUNTY				
PROPOSED LEVY				
		Administrator	Adopted	Increase
		2019	2018	
Total Operating Levy Proposed		\$9,943,875	\$9,889,697	0.55%
Special Purpose Levy Proposed		\$1,579,375	\$961,082	64.33%
<b>TOTAL LEVY PROPOSED</b>		<b>\$11,523,250</b>	<b>\$10,850,779</b>	<b>6.20%</b>

# 2019 LEVY LIMIT CALCULATION

2019 Base Operating Levy	\$9,889,697
Net New Construction Allowed	75,359
Debt Levy Decrease	-3,600
Personal Property Aid Decrease	-17,581
<b>2019 Base per WDOR-Operating</b>	<b>\$9,943,875</b>
+ Library Service – Weiss	200,000
+ Library Service - Winter	73,267
+ Library Service – LCO Ojibwa College Community Library	10,500
+ Library Service - Out of County*	57,495
+ Bridge & Culvert Aid	74,500
+ EMS Deficit	703,850
+ EMS CIP	202,500
+ EMS Indirects, Comm Center, etc	257,263
<b>Total Special Purpose Levy</b>	<b>\$1,579,375</b>
<b>2019 Total Levy</b>	<b>\$11,523,250</b>
2018 Approved Levy	\$10,850,779
Increase	\$672,471
	6.20%

# \*LIBRARY SERVICE

	<u>Levy</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	
NWLS	Not Exempt	22,709.00	22,936.00	23,166.00	23,397.00	
Weiss Community Library	Exempt	144,778.00	148,000.00	200,000.00	200,000.00	
Winter Public Library	Exempt	55,226.00	56,455.00	71,133.00	73,267.00	
LCO Ojibwa Comm. Library	Exempt	25,260.00	25,750.00	28,104.00	27,947.41	27,947.41
LCO Ojibwa Comm. Library	Exempt				10,500.00	
Ashland Vaughn Public Library	Exempt	353.00	22.00	205.00	970.00	
Barron Public Library	Exempt	-	45.34	84.97	-	
Bayfield Public Library	Exempt	5.00	63.00	14.00	43.88	
Bruce Area Library	Exempt	431.00	935.27	1,883.28	1,943.34	
Drummond Public Library	Exempt	594.00	523.00	727.00	1,136.47	
Forest Lodge Public Library	Exempt	2,514.00	2,894.00	1,743.00	3,352.34	
Iron River Public Library	Exempt	16.00	-	-	-	
Madeline Island Public Library	Exempt				552.73	
Park Falls Public Library	Exempt	650.00	378.42	637.94	1,097.46	
Rice Lake Public Library	Exempt	11,184.00	13,270.00	8,325.00	8,201.00	
Rusk County Comm. Library	Exempt	10,740.00	8,851.52	8,788.50	10,404.80	
Shell Lake Public Library	Exempt	11.00	179.00	29.74	-	
Spooner Memorial Library	Exempt	449.00	443.00	717.85	658.44	
Superior Public Library	Exempt	1,769.00	1,048.00	1,206.00	1,108.00	
Washburn Public Library	Exempt	10.00	3.00	110.00	79.00	29,547.46
		28,726.00	28,655.55	24,472.28	40,047.46	57,494.87

# LIBRARY REIMBURSEMENT EXAMPLE

**FROM: Ms. Caryl Pfaff, Library Director  
Lac Courte Oreilles Ojibwa College Community Library  
13466 W Trepania Road  
Hayward, WI 54843**

**Request for library services reimbursement as provided by Wisconsin Statute Chapter 43.12.**

*Wisconsin statutes require counties to reimburse public libraries within the county and adjacent counties at an amount that is equal to or least 70% of the circulation rate for each loan to a resident with no municipal library.*

**The LCO Library request has been prorated by 30% to exclude expenditures for LCO College students.**

**Total prorated operating expenses for 2017: \$76,629 (actual cost \$109,470)**

**Total number of circulations for 2017: 8629**

**Number of circulations eligible for reimbursement: 4496**

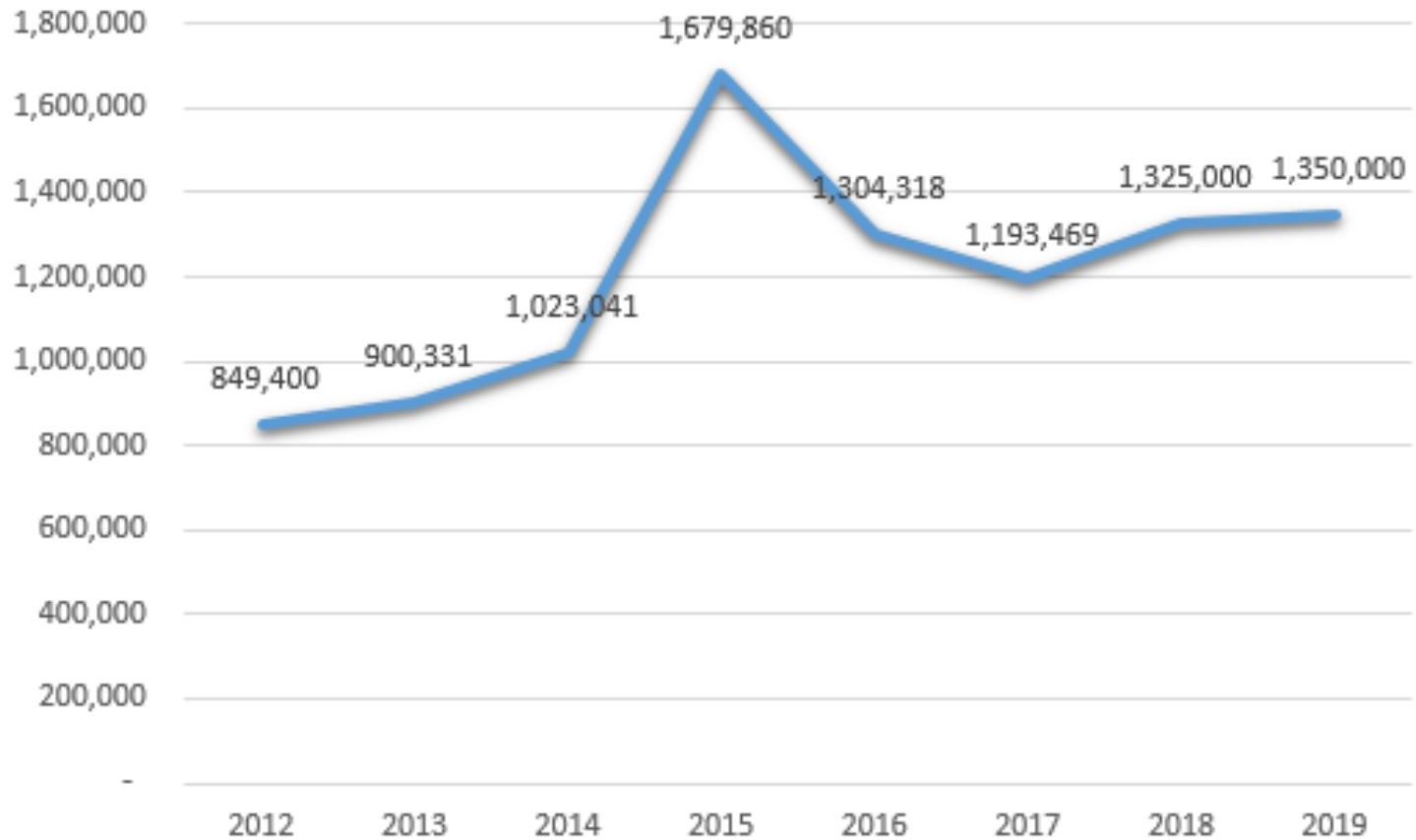
**Amount of reimbursement requests (70%): 27,947.41**

# EMS LEVY

	<u>2019</u>	<u>2018</u>
Budget Deficit	\$ 703,850	\$ 228,020
Indirect Costs:	\$ 180,346	\$ 110,714
Allocated Costs:		
13.4% Communication Center	\$ 70,743	\$ 66,085
13.4% Radio Costs	\$ 5,087	\$ 3,939
13.4% Tower Costs	\$ 1,087	\$ 1,253
<b>Total Operating Levy</b>	<b>\$ 961,113</b>	<b>\$ 410,011</b>
Ambulance Purchase	\$ 130,000	\$ 170,000
Equipment:		
Last Year's Equipment		\$ 101,203
Cardiac Monitor	\$ 25,000	
Infusion Pump	\$ 8,000	
Stryker Cot (1)	\$ 44,000	
Less - Sale of Ambulance	\$ (4,500)	\$ (4,500)
Less - Fund Balance Applied		\$ (101,000)
<b>Total Capital Levy</b>	<b>\$ 202,500</b>	<b>\$ 165,703</b>
<b>Total EMS Levy</b>	<b>\$ 1,163,613</b>	<b>\$ 575,714</b>
Equalized Value	\$ 3,569,725,000	\$ 3,496,215,200
Rate / \$1,000	\$ 0.326	\$ 0.165



## Ambulance Revenues



# EMPLOYEE COMPENSATION

- Across-the-board wage increase in 2019
  - All full-time, non-represented, non-elected employees
  - Even those red-lined (above the control point)
  - 2% grid increase, 1% affecting 2019 budget
- Continue progressing employees below control point through steps
- Increase is currently budgeted in Contingency. Budget will be spread to departments upon adoption.

# HEALTH INSURANCE

- Originally budgeted for 5% increase
- First response from carrier was 17% increase
  - New discounts negotiated
- Proposal received was 7% increase
- Plan design changes made to reduce to 4.1% increase
  - -1.0% = OV Copay from \$25/25 to \$30/60
  - -0.1% = UR Care Copay from \$40/40 to \$50/100
  - -0.1% = ER Care Copay from \$150 to \$200
  - -0.2% = 90 Day Retail from \$20/60/120 to \$30/90/180
  - -1.5% = RX Tiers from \$10/30/60/100 to \$15/45/90/120 and corresponding (3x Retail & 3x Mail Order)

# FTE PROPOSED CHANGES

- **Child Support**
  - Eliminated 1.0 FTE Paternity Financial Specialist
- **Zoning**
  - Eliminated 1.0 FTE ZAC Secretary
- **Health & Human Services**
  - Add 1.0 FTE Juvenile Justice Social Worker
    - Funded for ½ year in 2019

# OUTSIDE ORGANIZATIONS

WITHIN OPERATING LEVY  
OR \*RESOURCE DEVELOPMENT FUND

OUTSIDE ORGANIZATIONS	APPROVED 2016	APPROVED 2017	APPROVED 2018	REQUESTED 2019
Northern Waters Library System	\$22,709	\$22,936	\$23,166	\$23,397
Sawyer County Fair	\$26,250	\$31,250	\$35,000	\$31,250
Senior Resource Center	\$86,892	\$91,892	\$91,892	\$91,892
Hayward Lakes Visitors & Convention	\$43,500	\$43,500	\$43,500	*\$50,000
Northern Regional Planning Commission	\$34,615	\$35,799	\$35,799	\$35,623
Economic Development Corp.	\$0	\$20,000	\$25,000	*\$25,000
Namekagon Transit	\$150,000	\$150,000	\$150,000	\$150,000
Clean Sweep	\$10,087	\$8,587	\$10,087	\$10,087
ITBEC	\$3,000	\$3,000	\$3,000	\$3,000

# CAPITAL IMPROVEMENT PLAN (CIP)

## 2019 - 2023 Requested Capital Projects Summary

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
<b>Fund Balance - Beginning of Year</b>	<b>(259,473)</b>	<b>19,573</b>	<b>(861,981)</b>	<b>(1,145,935)</b>	<b>(1,359,635)</b>
<b>Total Gross Expenditures</b>	<b>\$1,225,536</b>	<b>\$1,496,984</b>	<b>\$889,668</b>	<b>\$823,856</b>	<b>\$986,462</b>
<b>REVENUES</b>					
<b>Subtotal Revenues-Project Specific</b>	<b>\$578,082</b>	<b>\$174,800</b>	<b>\$174,800</b>	<b>\$174,800</b>	<b>\$324,800</b>
<b>Transfers</b>					
Transfer From Resource Development	\$0	\$0	\$0	\$0	\$0
Transfer From General Fund	\$500,000	\$0	\$0	\$0	\$0
<b>Subtotal Transfers for Capital Uses</b>	<b>\$500,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Tax Levy</b>					
Operating Levy	\$224,000	\$176,130	\$181,414	\$186,856	\$192,462
EMS	\$202,500	\$264,500	\$249,500	\$248,500	\$255,500
<b>Subtotal Tax Levy</b>	<b>\$426,500</b>	<b>\$440,630</b>	<b>\$430,914</b>	<b>\$435,356</b>	<b>\$447,962</b>
<b>Total Revenues</b>	<b>\$1,504,582</b>	<b>\$615,430</b>	<b>\$605,714</b>	<b>\$610,156</b>	<b>\$772,762</b>
<b>Fund Balance - End of Year</b>	<b>\$19,573</b>	<b>(\$861,981)</b>	<b>(\$1,145,935)</b>	<b>(\$1,359,635)</b>	<b>(\$1,573,335)</b>

# FUND BALANCE APPLIED

			2018	2019
			<u>Budget</u>	<u>Proposed</u>
General Fund			\$ 175,533	\$ 169,606
UW Extension			\$ 2,078	\$ -
Sheriff Department			\$ 26,803	\$ -
Emergency Management			\$ 6,309	\$ -
Airport			\$ 10,400	\$ -
Care of Veterans Graves			\$ 5,500	\$ 5,000
Court Mediation			\$ 2,680	\$ 3,780
Land Records			\$ -	\$ 2,500
Veterans Service Grant			\$ 8,497	\$ 8,500
Sheriff Dept Donations			\$ 9,000	\$ -
Human Services			\$ 7,740	\$ -
Resource Development			\$ 258,500	\$ 65,000
Capital Improvements			\$ 900,505	\$ 220,954
Highway Department			\$ 200,000	\$ 213,383
			<u>\$1,613,545</u>	<u>\$ 688,723</u>

## SCHEDULE OF CURRENT DEBT SERVICE REQUIREMENTS

	2012				
	<u>GORB</u>				
<b>2018</b>					
Principal	\$ 180,000				
Interest	\$ 25,215				
2018 Budget Total	\$ 205,215				
<b>2019</b>					
Principal	\$ 180,000				
Interest	\$ 21,615				
	\$ 201,615	\$ (3,600)			
<b>2020</b>					
Principal	\$ 185,000				
Interest	\$ 17,965				
	\$ 202,965	\$ 1,350			
<b>2021</b>					
Principal	\$ 190,000				
Interest	\$ 14,215				
	\$ 204,215	\$ 1,250			
<b>2022</b>					
Principal	\$ 195,000				
Interest	\$ 10,463				
	\$ 205,463	\$ 1,248			
<b>2023</b>					
Principal	\$ 200,000				
Interest	\$ 6,560				
	\$ 206,560	\$ 1,097			
<b>2024</b>					
Principal	\$ 205,000				
Interest	\$ 2,255				
	\$ 207,255	\$ 695			
Total Principal	\$1,335,000				
Total Interest	\$ 98,288				
Total Payment	\$1,433,288				
GORB = General Obligation Refunding Bonds					



# STATE TRUST FUND LOAN PROGRAM

- Funds available 30-45 days after application
- Require the county to levy a tax sufficient to make principal and interest payments
  - Payments due March 15<sup>th</sup> each year
  - First payment would be 2020
- 2 to 20 year fixed rate loans

<b>Loan Term</b>	<b>2 years</b>	<b>4.25%</b>
	<b>3-5 years</b>	<b>4.25%</b>
	<b>6-10 years</b>	<b>4.50%</b>
	<b>11-20 years</b>	<b>4.75%</b>

# VEHICLE REGISTRATION FEE

(aka...WHEEL TAX)

§341.35 & Chapter Trans 126

- A county may enact an ordinance imposing an annual flat registration fee on all motor vehicles which are customarily kept in the county.
  - Automobile registration
  - Truck registration with gross weight under 8,000 pounds (except dual purpose farm)
  - Certain plate types are exempt (Antique, collector, others)
- County shall use the moneys only for transportation related purposes.
- WisDOT keeps administration fee of \$0.17/vehicle.

# VEHICLE REGISTRATION FEE

- 16,000 eligible vehicles in Sawyer County
  - \$10 = \$160,000/year
  - \$20 = \$320,000/year
  - \$25 = \$400,000/year
  - \$30 = \$480,000/year

- Counties

- Chippewa County (\$10)
- Dane County (\$28 beginning for October 2018 registrations)
- Eau Claire (\$30 beginning for January 2019 registrations)
- Green County (\$20 beginning for August 2018 registrations)
- Iowa County (\$20)
- Lincoln County (\$20)
- Marathon County (\$25)
- Milwaukee County (\$30)
- St. Croix County (\$10)

# REFERENDUM TO EXCEED LEVY LIMITS

- A county may exceed the levy limit if its governing body adopts a resolution and it is approved in a referendum.
  - Specify proposed amount
  - State whether for next levy or ongoing basis
  - Specify the purpose of the levy
  - Resolution must then be submitted to electors for a vote

# 2020 & BEYOND

- Continued pressure to balance budget
  - Levy Limits
  - Opioid/meth crisis
  - Employee attraction/retention
  - What services & to what extent?
  - Economic changes?
  - Court costs

# POTENTIAL FUTURE COSTS

## State Funded

- 2<sup>nd</sup> Judge
- 2 Assistant District Attorneys

## County Funded

- Judicial Assistant
- Bailiff
- 2<sup>nd</sup> Courtroom
  - Construction
  - Operation
- ADA Office Space
- ADA Staff
- Clerk of Court staff

# REMAINING BUDGET TIMELINE

- October 18<sup>th</sup> - Administrator's Budget Presentation
- November 1<sup>st</sup> – Public Hearing
- November 8<sup>th</sup> – Finance Committee
- November 13<sup>th</sup> – Budget Adoption
  - Pay Plan Structure
  - FTE Changes
  - Fee Schedule
  - Motions to change Published Budget
  - Resolution to Adopt Budget with Majority Vote

# Sawyer County Allowable Levy History

	New Construction Percent	Actual Levy	Percent Increase	Equalized Value	Percent Increase	Tax Rate (Per \$1,000)
<b>Operating/Debt Levy</b>						
(Subject to Levy Limit)						
				3,373,194,400		
14 Payable '15	0.64%	9,693,277		3,391,249,700	0.54%	2.86
15 Payable '16	0.33%	9,724,878	0.33%	3,434,332,400	1.27%	2.83
16 Payable '17	0.60%	9,790,122	0.60%	3,428,506,500	-0.17%	2.86
17 Payable '18	0.712%	9,889,697	1.02%	3,496,215,200	1.97%	2.828687
18 Payable '19 Incr/(Decr)	0.762%	9,943,875 54,178	0.55%	3,569,725,000	2.10%	2.785614
<b>Special Purpose Levy (Libraries, Bridge Aids, EMS)</b>						
(Exempt From Levy Limit)						
				3,373,194,400		
14 Payable '15		497,568		3,391,249,700	0.54%	0.15
15 Payable '16		568,327	14.22%	3,434,332,400	1.27%	0.17
16 Payable '17		878,180	54.52%	3,428,506,500	-0.17%	0.26
17 Payable '18		961,082	9.44%	3,496,215,200	1.97%	0.274892
18 Payable '19 Incr/(Decr)		1,579,375 618,293	64.33%	3,569,725,000	2.10%	0.442436
<b>Total Levy</b>						
				3,373,194,400		
14 Payable '15		10,190,845		3,391,249,700	0.54%	3.01
15 Payable '16		10,293,205	1.00%	3,434,332,400	1.27%	3.00
16 Payable '17		10,668,302	3.64%	3,428,506,500	-0.17%	3.111647
17 Payable '18		10,850,779	1.71%	3,496,215,200	1.97%	3.103579
18 Payable '19 Incr/(Decr)		11,523,250 672,471	6.20%	3,569,725,000	2.10%	3.228050



**SAWYER COUNTY  
REQUESTED LEVY**

	<u>Adopted 2018</u>	<u>Increase/ (Decrease)</u>	<u>Requested 2019</u>	<u>Increase/ (Decrease)</u>	<u>Administrator 2019</u>
<b>OPERATING LEVY</b>					
<b>OPERATING LEVY REQUESTED</b>					
100 General Fund	\$ 4,491,191	\$ 739,563	\$ 5,230,754	\$ (751,486)	\$ 4,479,268
225 Human Services	\$ 2,429,109	\$ 296,676	\$ 2,725,785	\$ (183,571)	\$ 2,542,214
229 Recreational Officer	\$ 27,609	\$ 10,735	\$ 38,344	\$ (180)	\$ 38,164
246 Land & Water Conservation	\$ 90,106	\$ 7,757	\$ 97,863	\$ (72)	\$ 97,791
255 LCO Transportation	\$ 150,000	\$ -	\$ 150,000	\$ -	\$ 150,000
258 Agent of the State	\$ 9,673	\$ (9,673)	\$ -	\$ -	\$ -
300 Debt Levy	\$ 205,690	\$ (3,600)	\$ 202,090	\$ -	\$ 202,090
400 Capital Improvement Program	\$ 224,191	\$ (191)	\$ 224,000	\$ -	\$ 224,000
701 Highway Department	\$ 2,262,128	\$ 131,310	\$ 2,393,438	\$ (183,090)	\$ 2,210,348
<b>Total Operating Levy Requested</b>	<u>\$ 9,889,697</u>	<u>\$ 1,172,577</u>	<u>\$ 11,062,274</u>	<u>\$ (1,118,399)</u>	<u>\$ 9,943,875</u>
<b>OPERATING LEVY ALLOWED</b>	\$ 9,889,697	\$ 71,759	\$ 9,961,456	\$ (17,581)	\$ 9,943,875
<b>EXCESS OPERATING LEVY REQUESTED</b>	<u>\$ -</u>	<u>\$ 1,100,818</u>	<u>\$ 1,100,818</u>	<u>\$ (1,100,818)</u>	<u>\$ -</u>
<b>SPECIAL PURPOSE LEVY REQUESTED</b>					
Weiss Community Library	\$ 200,000	\$ -	\$ 200,000	\$ -	\$ 200,000
Winter Public Library	\$ 71,133	\$ 2,134	\$ 73,267	\$ -	\$ 73,267
LCO Public Library	\$ 28,104	\$ (157)	\$ 27,947	\$ 10,500	\$ 38,447
Out of County Library	\$ 24,473	\$ 5,075	\$ 29,548	\$ -	\$ 29,548
EMS-Operating	\$ 410,011	\$ 473,382	\$ 883,393	\$ 77,720	\$ 961,113
EMS-Capital	\$ 165,703	\$ 114,518	\$ 280,221	\$ (77,721)	\$ 202,500
Local Bridge Aid	\$ 61,658	\$ 12,842	\$ 74,500	\$ -	\$ 74,500
Debt Levy	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Special Purpose Levy Requested</b>	<u>\$ 961,082</u>	<u>\$ 607,794</u>	<u>\$ 1,568,876</u>	<u>\$ 10,499</u>	<u>\$ 1,579,375</u>

**SAWYER COUNTY  
BUDGET ADJUSTMENT SUMMARY  
YEAR 2019**

**OPERATING BUDGET**

Department Requests		\$11,062,274	
IT	Administration	-\$4,000	Reduce Exp-Training
Administration	Administration	\$3,000	Add'l Expense-Registrations/Travel
Administration	Administration	-\$100,000	Reduce Exp-Personnel Raises
Administration	Administration	-\$50,000	Reduce Exp-Contingency
Administration	Administration	-\$17,581	Add'l Rev-Personal Property Aid
Financial System	Administration	-\$3,000	Reduce Expense-Financial System
Veterans	Administration	\$600	Incr Exp-Board Commission
Contingency	Administration	-\$65,396	Reduce Exp-Zoning Personnel
Child Support	Administration	-\$61,630	Add'l Rev-Incentive & Direct Costs
Other General Govt	Administration	-\$50,000	Reduce Exp-Hyd Lake Visitors to Fund 240
General Fund Revenue	Administration	-\$5,000	Add'l Rev-Interest on Investments
General Fund Revenue	Administration	-\$25,000	Add'l Rev-Sales Tax On-Line Purchases
General Fund Revenue	Administration	-\$50,000	Add'l Rev-Sales Tax
General Fund Revenue	Administration	-\$50,000	Add'l Rev-Stumpage
General Fund Revenue	Administration	-\$6,111	Add'l Rev-Shared Revenue
General Fund Revenue	Administration	-\$167,606	Add'l Rev-Apply General Fund Balance
All Departments	Administration	-\$16,885	Reduce Exp-Reduce Health Insurance
Treasurer	Finance	\$4,344	Add'l Expense-RE Taxes
Treasurer	Finance	-\$2,000	Add'l Rev-Tax Deed Reimb
Treasurer	Finance	\$5,000	Reduce Rev-Interest on Investments
Work Comp	Finance	\$13,115	Add'l Exp-Work Comp Exp Mod
Health & Human Services	HHS	-\$75,910	Add'l Rev-AODA
Health & Human Services	HHS	-\$35,000	Reduce Exp-Prorate New Position
Health & Human Services	HHS	-\$20,000	Reduce Exp-Remove Retirement Overlap
Health & Human Services	HHS	-\$50,000	Add'l Rev-Programs
Sheriff	Public Safety	-\$2,000	Add'l Rev-Campground Patrol
Sheriff	Public Safety	-\$30,000	Reduce Exp-Insurance Claim
Sheriff	Public Safety	\$4,000	Add'l Exp-Vehicle Repair
Sheriff	Public Safety	-\$9,000	Reduce Exp-Radar Equipment
Sheriff	Public Safety	-\$8,000	Reduce Exp-Fuel
Sheriff	Public Safety	-\$4,000	Reduce Exp-Ammo
Jail	Public Safety	-\$3,000	Reduce Exp-Employee Education
Jail	Public Safety	-\$20,000	Reduce Exp-Prisoner Medical
Jail	Public Safety	-\$5,000	Reduce Exp-Printing
Dispatch	Public Safety	-\$600	Reduce Exp-Printing
Coroner	Public Safety	-\$13,140	Reduce Exp-On Call
Highway	Public Works	-\$131,310	Add'l Rev-Fund Balance Applied
Highway	Public Works	-\$50,000	Reduce Exp-Highway Projects
Zoning	Zoning	-\$10,789	Reduce Exp-Scanning to Land Records
Register of Deeds	Administration	-\$6,500	Reduce Exp-Scanning to Land Records
Total Adjustments		<u>-\$1,118,399</u>	
Total Operating Levy		\$9,943,875	
Allowed Operating Levy		<u>\$9,943,875</u>	
Difference		<u><u>\$0</u></u>	

**SAWYER COUNTY  
REQUESTED EMS LEVY  
YEAR 2018**

	<u>2017</u>	<u>2018</u>	<u>2019</u>
Budget Deficit	\$ 221,568	\$ 203,020	\$ 703,851
Raises		<u>\$ 25,000</u>	
		\$ 228,020	
Indirect Costs:			
Administration			
Countywide	\$ 135,882	\$ 110,714	\$ 180,346
Allocated Costs:			
13.4% Communication Center	\$ 59,812	\$ 66,085	\$ 70,743
13.4% Radio Costs	\$ 2,745	\$ 3,939	\$ 5,087
13.4% Tower Costs	\$ 890	\$ 1,253	\$ 1,087
<b>Total Operating Levy</b>	<u>\$ 420,897</u>	<u>\$ 410,011</u>	<u>\$ 961,113</u>
Ambulance Purchase	\$ 150,000	\$ 170,000	\$ 130,000
Equipment:			
Cardiac Monitor			\$ 25,000
Multi Channel Infusion Pump			\$ 8,000
Stryker Cot			\$ 44,000
80% Paging Service Upgrade	\$ 37,520	\$ -	
New Communication Equipment (13%)		\$ 12,721	\$ -
Explorer Interceptor		\$ 35,000	
Lucas Auto Pulse (2)		\$ 30,000	
Portable Radios (12)		\$ 8,500	
Pagers (24)		\$ 9,984	
Mobil Radio (11)		\$ 3,498	
Base Radios (3)		\$ 1,500	
Less - Sale of Ambulance		\$ (4,500)	\$ (4,500)
Less - Fund Balance Applied		\$ (101,000)	
<b>Total Capital Levy</b>	<u>\$ 187,520</u>	<u>\$ 165,703</u>	<u>\$ 202,500</u>
<b>Total EMS Levy</b>	<u>\$ 608,417</u>	<u>\$ 575,714</u>	<u>\$ 1,163,613</u>
<b>Tax Rate Per \$1,000</b>	\$ 0.177		
Tax Rate Increase	\$ 0.107		
<b>Property Taxes:</b>			
\$100,000 Home Value	\$ 17.75		
\$150,000 Home Value	\$ 26.62		
Equalized Value	\$ 3,428,506,500	\$ 3,496,215,200	\$ 3,569,725,000
Rate / \$1,000	\$ 0.177	\$ 0.165	\$ 0.326

**2019 - 2023 Approved Capital Projects Summary**

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
<b>Fund Balance - Beginning of Year</b>	<b>(259,473)</b>	<b>19,573</b>	<b>(861,981)</b>	<b>(1,145,935)</b>	<b>(1,359,635)</b>
<b>EXPENDITURES</b>					
General Government	\$155,000	\$186,000	\$80,000	\$30,000	\$180,000
County Fleet	\$116,254	\$180,254	\$180,254	\$150,000	\$150,000
Justice and Public Safety	\$745,282	\$926,130	\$460,414	\$439,856	\$452,462
Public Works	\$165,000	\$165,000	\$165,000	\$165,000	\$165,000
Health and Human Services	\$44,000	\$4,000	\$4,000	\$39,000	\$39,000
Conservation & Development	\$0	\$35,600	\$0	\$0	\$0
<b>Total Gross Expenditures</b>	<b><u>\$1,225,536</u></b>	<b><u>\$1,496,984</u></b>	<b><u>\$889,668</u></b>	<b><u>\$823,856</u></b>	<b><u>\$986,462</u></b>
<b>REVENUES</b>					
<b>Project Specific</b>					
Veterans Transportation Grant	\$12,800	\$12,800	\$12,800	\$12,800	\$12,800
State-DNR Dam Grant	\$0	\$0	\$0	\$0	\$0
State-Land Division	\$0	\$0	\$0	\$0	\$0
USDA - Forest Service	\$0	\$0	\$0	\$0	\$0
Retained Fees	\$10,000	\$0	\$0	\$0	\$150,000
Airport Entitlement Funds	\$157,500	\$157,500	\$157,500	\$157,500	\$157,500
Advance From General Fund					
Sale of Assets - Vehicles	\$397,782	\$4,500	\$4,500	\$4,500	\$4,500
<b>Subtotal Revenues-Project Specific</b>	<b><u>\$578,082</u></b>	<b><u>\$174,800</u></b>	<b><u>\$174,800</u></b>	<b><u>\$174,800</u></b>	<b><u>\$324,800</u></b>
<b>Transfers</b>					
Transfer From Resource Development	\$0	\$0	\$0	\$0	\$0
Transfer From General Fund	\$500,000	\$0	\$0	\$0	\$0
<b>Subtotal Transfers for Capital Uses</b>	<b><u>\$500,000</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>
<b>Tax Levy</b>					
Operating Levy	\$224,000	\$176,130	\$181,414	\$186,856	\$192,462
EMS	\$202,500	\$264,500	\$249,500	\$248,500	\$255,500
<b>Subtotal Tax Levy</b>	<b><u>\$426,500</u></b>	<b><u>\$440,630</u></b>	<b><u>\$430,914</u></b>	<b><u>\$435,356</u></b>	<b><u>\$447,962</u></b>
<b>Total Revenues</b>	<b><u>\$1,504,582</u></b>	<b><u>\$615,430</u></b>	<b><u>\$605,714</u></b>	<b><u>\$610,156</u></b>	<b><u>\$772,762</u></b>
<b>Fund Balance - End of Year</b>	<b><u>\$19,573</u></b>	<b><u>(\$861,981)</u></b>	<b><u>(\$1,145,935)</u></b>	<b><u>(\$1,359,635)</u></b>	<b><u>(\$1,573,335)</u></b>

**2019 - 2023 Approved Capital Projects Summary**

<b>GENERAL GOVERNMENT</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
<b>Expenditures</b>					
Administration - Ordinance Book	\$50,000				
IT - Storage Additions	\$25,000	\$50,000			
IT - Time & Attendance	\$25,000				
IT - Additional Backup Site	\$30,000		\$30,000		
IT - Server Replacement		\$20,000	\$20,000		
Land Records - Address Signs	\$15,000	\$15,000			
Land Records - Printer/Scanner	\$10,000				
Land Records - Aerial Imagery					\$150,000
Maintenance - Courthouse Security		\$30,000	\$30,000	\$30,000	\$30,000
Maintenance - Mtn Garage Roof		\$47,000			
Maintenance - Kansas St. Parking Lot		\$24,000			
Courts - Second Courtroom					
<b>Total General Government Projects Requested</b>	<u>\$155,000</u>	<u>\$186,000</u>	<u>\$80,000</u>	<u>\$30,000</u>	<u>\$180,000</u>
<b>Revenues</b>					
<b>Revenue - Project Specific</b>					
State Land Division					
USDA - Forest Service					
Retained Fees	\$10,000				\$150,000
Transfer From General Fund	\$500,000				
Subtotal Revenues-Project Specific	<u>\$510,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$150,000</u>
<b>TAX LEVY</b>					
Operating Levy	\$64,000				
<b>Subtotal Tax Levy</b>	<u>\$64,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Total General Government Revenues</b>	<u>\$574,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$150,000</u>
<b>Fund Balance Applied</b>	<u>-\$419,000</u>	<u>\$186,000</u>	<u>\$80,000</u>	<u>\$30,000</u>	<u>\$30,000</u>

**2019 - 2023 Approved Capital Projects Summary**

<b>COUNTY FLEET</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
<b>Expenditures</b>					
Fleet - Lease Payments	\$30,254	\$30,254	\$30,254	\$0	\$0
Replacements (3)	\$86,000	\$150,000	\$150,000	\$150,000	\$150,000
<b>Total County Fleet Projects Requested</b>	<u>\$116,254</u>	<u>\$180,254</u>	<u>\$180,254</u>	<u>\$150,000</u>	<u>\$150,000</u>
<b>Revenues</b>					
<b>Revenues - Project Specific</b>					
Sale of Assets - Vehicles	\$24,000				
<b>Subtotal Revenues-Project Specific</b>	<u>\$24,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Total County Fleet Revenues</b>	<u>\$24,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Fund Balance Applied</b>	<u>\$92,254</u>	<u>\$180,254</u>	<u>\$180,254</u>	<u>\$150,000</u>	<u>\$150,000</u>

**2019 - 2023 Approved Capital Projects Summary**

<b>PUBLIC SAFETY</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
<b>Expenditures</b>					
Ambulance-New Building South Location	\$353,282				
Ambulance - New Ambulance	\$130,000	\$170,000	\$175,000	\$180,000	\$185,000
Ambulance - Cardiac Monitor (1)	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
Ambulance - Multi Channel Infusion Pumps (4)	\$8,000		\$8,000		
Ambulance - Stryker Cots (1)	\$44,000	\$44,000	\$46,000	\$48,000	\$50,000
Ambulance - Lucas Auto Pulse (1)		\$30,000			
Ambulance - Response Vehicle					
Emergency Mgmt-SWLAW2A/D Co Channel		\$108,150			
Emergency Mgmt-SWFRAC Co Channel		(1) \$97,850			
Law Enforcement - Jail Boiler Replacement	\$20,000	\$165,000	\$25,000		
Law Enforcement - Squads and Setup (4)	\$160,000	\$176,130	\$181,414	\$186,856	\$192,462
Law Enforcement - Digital Voice Recorder		\$110,000			
Law Enforcement - Radar Unit	\$5,000				
<b>Total Public Safety Projects Requested</b>	<u>\$745,282</u>	<u>\$926,130</u>	<u>\$460,414</u>	<u>\$439,856</u>	<u>\$452,462</u>
<b>Revenues</b>					
<b>Revenues - Project Specific</b>					
Proceeds From Debt Issuance	\$353,282				
Sale of Assets - Ambulance	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500
Sale of Assets - Squads	\$16,000				
Subtotal Revenues-Project Specific	<u>\$373,782</u>	<u>\$4,500</u>	<u>\$4,500</u>	<u>\$4,500</u>	<u>\$4,500</u>
<b>Tax Levy</b>					
Operating Levy	\$160,000	\$176,130	\$181,414	\$186,856	\$192,462
EMS	\$202,500	\$264,500	\$249,500	\$248,500	\$255,500
Subtotal Tax Levy	<u>\$362,500</u>	<u>\$440,630</u>	<u>\$430,914</u>	<u>\$435,356</u>	<u>\$447,962</u>
<b>Total Public Safety Revenues</b>	<u>\$736,282</u>	<u>\$445,130</u>	<u>\$435,414</u>	<u>\$439,856</u>	<u>\$452,462</u>
<b>Fund Balance Applied</b>	<u>\$9,000</u>	<u>\$481,000</u>	<u>\$25,000</u>	<u>\$0</u>	<u>\$0</u>

Footnote:

1. The 2020 new channel requests are funded 13% EMS Levy and 87% Capital Project Funds Assigned.

**2019 - 2023 Approved Capital Projects Summary**

<b>PUBLIC WORKS</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
<b>Expenditures</b>					
Airport	\$165,000	\$165,000	\$165,000	\$165,000	\$165,000
Ramp Restoration - Cost \$1,000,000 (County \$15,000)					
Glide Slope Project - 100% State Funded					
Airport Layout Plan - Cost \$100,000 (County \$0)					
<b>Total Public Works Projects Requested</b>	<u>\$165,000</u>	<u>\$165,000</u>	<u>\$165,000</u>	<u>\$165,000</u>	<u>\$165,000</u>
<b>Revenues</b>					
<b>Revenue - Federal Entitlement Funds</b>	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000
<b>Revenue - State Funds</b>	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500
Subtotal Revenues	<u>\$157,500</u>	<u>\$157,500</u>	<u>\$157,500</u>	<u>\$157,500</u>	<u>\$157,500</u>
<b>Total Public Works Revenues</b>	<u>\$157,500</u>	<u>\$157,500</u>	<u>\$157,500</u>	<u>\$157,500</u>	<u>\$157,500</u>
<b>Fund Balance Applied</b>	<u>\$7,500</u>	<u>\$7,500</u>	<u>\$7,500</u>	<u>\$7,500</u>	<u>\$7,500</u>
<b>Funds Unspent:</b>					
<b>2016</b>	\$3,450				
<b>2017</b>	\$7,500				
<b>2018</b>	<u>\$7,500</u>				
	<u>\$18,450</u>				



**2019 - 2023 Approved Capital Projects Summary**

<b>HEALTH AND HUMAN SERVICE:</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
<b>Expenditures</b>					
Veterans - Transport Van	\$35,000			\$35,000	\$35,000
Veterans - Remodel CVSO Office	\$5,000				
Veterans - Transfer to General Fund	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
<b>Total Public Works Projects Requested</b>	<u>\$44,000</u>	<u>\$4,000</u>	<u>\$4,000</u>	<u>\$39,000</u>	<u>\$39,000</u>
<b>Revenues</b>					
<b>Revenues - Project Specific</b>					
State Veteran's Transportation Grant	\$12,800	\$12,800	\$12,800	\$12,800	\$12,800
Subtotal Revenues-Project Specific	<u>\$12,800</u>	<u>\$12,800</u>	<u>\$12,800</u>	<u>\$12,800</u>	<u>\$12,800</u>
<b>Total Public Works Revenues</b>	<u>\$12,800</u>	<u>\$12,800</u>	<u>\$12,800</u>	<u>\$12,800</u>	<u>\$12,800</u>
<b>Fund Balance Applied</b>	<u>\$31,200</u>	<u>-\$8,800</u>	<u>-\$8,800</u>	<u>\$26,200</u>	<u>\$26,200</u>

**2019 - 2023 Approved Capital Projects Summary**

<b>CONSERVATION &amp; DEVELOPMENT</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
<b>Expenditures</b>					
Zoning - Brush Mower for Dams		\$20,600			
Forestry-UTV		\$15,000			
<b>Total Conservation &amp; Development Projects Requested</b>	<u>\$0</u>	<u>\$35,600</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Revenues</b>					
<b>Revenues - Project Specific</b>					
State DNR Dam Grant					
Subtotal Revenues-Project Specific	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Transfers</b>					
Transfer From Resource Development Fund					
Subtotal Transfers for Capital Uses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Total Conservation &amp; Development Revenues</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Fund Balance Applied</b>	<u>\$0</u>	<u>\$35,600</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>