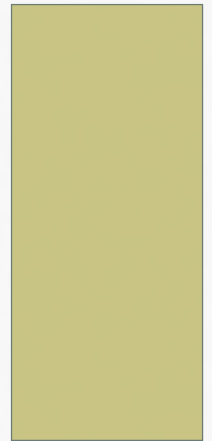


# SAWYER COUNTY BUDGET

2021 – BUDGET PRESENTATION FOR PUBLIC HEARING  
NOVEMBER 5, 2020



# SAWYER COUNTY TAX RATE HISTORY

Year	Tax Rate	% Increase
2021 (proposed)	\$3.321	4.53%
2020	\$3.177	(\$1.58)%
2019	\$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%

# 2021 PROPOSED LEVY

SAWYER COUNTY				
PROPOSED LEVY				
		Adopted 2020	Administrator 2021	Increase
Total Operating & Debt Levy Proposed		\$10,092,541	\$10,688,975	5.91%
Special Purpose Levy Proposed		\$1,647,406	\$1,706,393	3.58%
<b>TOTAL LEVY PROPOSED</b>		<b>\$11,739,947</b>	<b>\$12,395,368</b>	<b>5.58%</b>

# 2021 LEVY LIMIT CALCULATION

2021 Base Operating Levy	\$10,036,122
Net New Construction Allowed	91,429
Debt Levy Increase	579,005
Personal Property Aid Decrease	-17,581
<b>2021 Base per WDOR-Operating</b>	<b>\$10,688,975</b>
+ Library Service	343,931
+ Bridge & Culvert Aid	116,540
+ EMS Operating Levy	904,691
+ EMS CIP Levy	107,814
+ EMS Indirects, Comm Center, etc	233,417
<b>Total Special Purpose Levy</b>	<b>\$1,706,393</b>
<b>2021 Total Levy</b>	<b>\$12,395,368</b>
2020 Approved Levy	\$11,739,947
Increase	\$655,421
	5.58%

# LIBRARY SERVICE

	<u>Levy</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<b>\$43.12 Minimum County Payment</b>
NWLS	Exempt	\$23,166	\$23,397	\$23,631	\$23,631	
Weiss Community Library	Exempt	\$200,000	\$200,000	\$200,000	<b>\$200,000</b>	<b>\$123,040</b>
Winter Public Library	Exempt	\$71,133	\$73,267	\$73,267	<b>\$73,267</b>	<b>\$4,102</b>
LCO Ojibwa Comm. Library	Exempt	\$28,104	\$27,947	\$31,737	\$25,802	\$25,802
LCO Ojibwa Comm. Library - capit	Exempt		\$10,500			
Ashland Vaughn Public Library	Exempt	\$205	\$970	\$425	\$205	\$205
Barron Public Library	Exempt	\$85	\$0	\$64		
Bayfield Public Library	Exempt	\$14	\$44	\$74	\$25	\$25
Bruce Area Library	Exempt	\$1,883	\$1,943	\$1,398	\$954	\$954
Cumberland Public Library	Exempt			\$143		
Drummond Public Library	Exempt	\$727	\$1,136	\$217	\$1,448	\$1,448
Forest Lodge Public Library	Exempt	\$1,743	\$3,352	\$3,243	\$3,476	\$3,476
Iron River Public Library	Exempt	\$0	\$0		\$66	\$66
Madeline Island Public Library	Exempt		\$553			
Park Falls Public Library	Exempt	\$638	\$1,097	\$672	\$0	\$0
Rice Lake Public Library	Exempt	\$8,325	\$8,201	\$8,521	\$8,990	\$8,990
Rusk County Comm. Library	Exempt	\$8,789	\$10,405	\$6,137	\$3,158	\$3,158
Shell Lake Public Library	Exempt	\$30	\$0	\$215	\$155	\$155
Spooner Memorial Library	Exempt	\$718	\$658	\$770	\$1,578	\$1,578
Superior Public Library	Exempt	\$1,206	\$1,108	\$798	\$1,005	\$1,005
Washburn Public Library	Exempt	\$110	\$79	\$119	\$171	\$171
Subtotal Out of County		\$24,472	\$40,047	\$22,794	\$21,231	
Total Library Aid		\$346,875	\$364,659	\$351,429	\$343,930	

**SAWYER COUNTY**  
**BUDGET ADJUSTMENT SUMMARY**  
**YEAR 2021**

**OPERATING BUDGET**

Department Requests \$11,780,919

**Adjustments:**

Register of Deeds	-\$2,149	Exp-Reduce Document Imaging, Incr WRS
General Government	\$1,295	Rev-Reduce Indirect Cost Revenue
All Funds	-\$37,574	Exp-Reduce Workers Comp
Child Support	\$65,000	Rev-Reduce for Formula
Sheriff	-\$32,950	Exp-Shift Exp to Tribal Grant
HHS	-\$762,349	Shift Levy to Fund Balance
Highway	-\$128,000	County E Bridge to Debt Proceeds
Highway	-\$200,000	Shift Levy to Fund Balance
Highway	-\$500,222	Shift Hwy Equipment to Debt Proceeds
Corporation Counsel	\$50,000	Increase Department Budget
All Funds	-\$50,000	Reduce Health Insurance
Contingency	\$23,631	Increase Contingency
Northern Waters Library	-\$23,631	Transfer to Special Purpose Levy
Criminal Justice	\$81,526	Increase For Justice Point Contract
Sheriff	-\$81,526	Decrease Personnel Costs

Total Adjustments -\$1,596,949

Allowed Operating Levy \$10,183,970

Requested Add'l Debt Levy \$505,005

Tentative Operating Levy \$10,688,975

# FUND BALANCE POLICY

The County will strive to maintain cash reserves within the following targets to ensure adequate cash flow.

Fund #	Fund Name	Targeted Ending Fund Balance
100	General Fund Unassigned	Within the range of 20 – 33% of audited general fund expenditures
225	Health & Human Services	Within the range of 10 – 15% of audited expenditures
240	Resource Development	As needed
400's	Capital Improvements	As needed to meet five year plan
200's	Other Special Revenues	Grant or purpose specific, or as needed
701	Highway Department	As needed

# ORGANIZATIONS

## FUNDED BY OPERATING LEVY

	Approved	Approved		Requested	Recommended
	<u>2019</u>	<u>2020</u>		<u>2021</u>	<u>2021</u>
<b>Sawyer County Fair</b> (\$35,000 operating + \$10,000 capital)	\$31,250	\$31,250		\$45,000	\$45,000
<b>Senior Resource Center</b>	\$91,892	\$101,892		\$101,892	\$101,892
<b>Hayward Lakes Visitors &amp; Convention</b>	\$50,000	\$50,000		\$50,000	\$50,000
<b>Northwest Regional Planning Commission</b>	\$35,623	\$35,671		\$35,552	\$35,552
<b>Economic Development Corporation</b>	\$25,000	\$25,000		\$25,000	\$25,000
<b>Namekagon Transit</b>	\$150,000	\$150,000		\$150,000	\$150,000
<b>Clean Sweep</b>	\$10,087	\$10,087		\$10,087	\$10,087
<b>ITBEC</b>	\$3,000	\$3,000		\$3,000	\$3,000



# APPROPRIATING FUNDS TO NONPROFIT ORGANIZATIONS

<b>Entity Name</b>	<b>Statutory Authority</b>
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

# WI STATE STATUTE 59.56(10)

- **(10)** ADVERTISE COUNTY. The board may:
  - **(a)** Appropriate funds to advertise the advantages, attractions and resources of the county and to conserve, develop and improve the same. The county may cooperate with any private agency or group in this work.

# EMS LEVY

	<u>2020</u>	<u>2021</u>
EMS Direct Costs funded by levy	\$ 814,672	\$ 904,691
Indirect and Allocated Costs:		
Ambulance Dept	\$ 234,710	\$ 233,417
<b>Total Operating Levy</b>	<b>\$ 1,049,383</b>	<b>\$ 1,138,109</b>
Ambulance Purchase	\$ 135,000	\$ -
Equipment:		
Cardiac Monitor	\$ 25,000	\$ 107,814
Stryker Cot	\$ 46,000	\$ -
NARC Lock Boxes (9)	\$ 15,000	
Less - Sale of Ambulance	\$ (4,500)	\$ -
<b>Total Capital Levy</b>	<b>\$ 216,500</b>	<b>\$ 107,814</b>
<b>Total EMS Levy</b>	<b>\$ 1,265,883</b>	<b>\$ 1,245,923</b>
Equalized Value	<b>\$ 3,695,211,400</b>	<b>\$ 3,732,808,300</b>
Rate / \$1,000	\$ 0.343	\$ 0.334

# EMPLOYEE COMPENSATION

- Across-the-board wage increase in 2021
  - All full-time, non-represented, non-elected employees
  - Even those red-lined (above the control point)
  - 1.5% grid increase effective July 1<sup>st</sup>, 2021
    - 2020 1.5% increase = 0.75% affect on 2021 budget
    - 2021 1.5% increase = 0.75% affect on 2021 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 8% increase
- Preliminary Quote from current carrier was 8.9% increase
  - Negotiations result in reducing that to 6.5% increase
- Continue to work through changes to HRA/FSA plans
- Open enrollment for employees November 12<sup>th</sup>

# FTE PROPOSED CHANGES

- **District Attorney**
  - Added 0.5 FTE – Legal Secretary
- **Health & Human Services (HHS)**
  - Delete open 1.0 FTE – Administration/Fiscal Secretary
  - Delete open 1.0 FTE – AODA Counselor
- Highway
  - Delete open 1.0 FTE (Utilizing LTE during snow plowing season)

**2021 - 2025 Requested Capital Projects Summary**

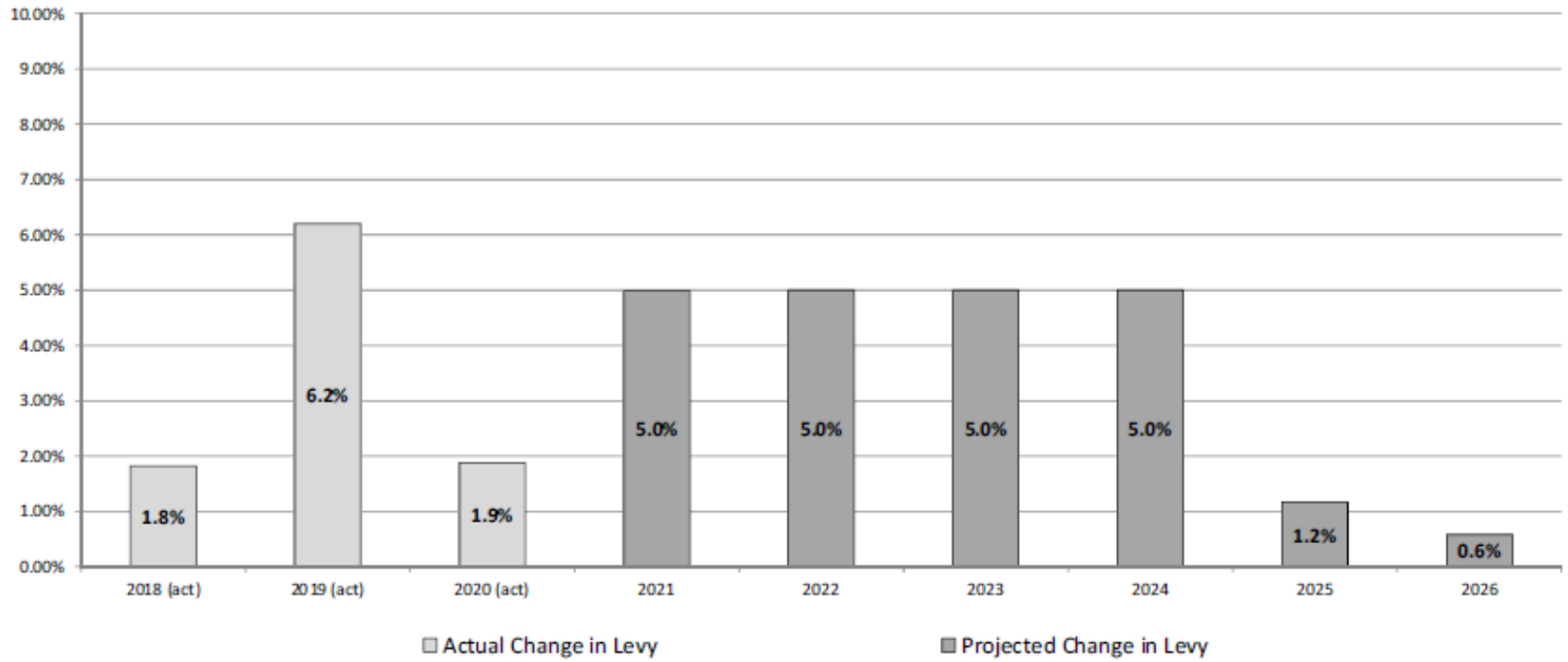
	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
<b>Fund Balance - Beginning of Year</b>	<b>988,818</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES</b>					
General Government	\$2,080,902	\$5,212,000	\$56,000	\$58,000	\$62,000
County Fleet	\$65,254	\$130,254	\$130,254	\$100,000	\$100,000
Justice and Public Safety	\$392,191	\$422,029	\$402,000	\$380,000	\$355,000
Public Works	\$220,000	\$165,000	\$165,000	\$315,000	\$165,000
Public Works - Highway	\$2,150,000	\$2,150,000	\$2,150,000	\$2,150,000	\$2,150,000
Health and Human Services	\$9,000	\$4,000	\$39,000	\$4,000	\$4,000
Conservation & Development	\$17,000	\$558,850	\$300,000	\$0	\$0
<b>Total Gross Expenditures</b>	<b>\$4,934,347</b>	<b>\$8,642,133</b>	<b>\$3,242,254</b>	<b>\$3,007,000</b>	<b>\$2,836,000</b>
<b>REVENUES</b>					
<b>Project Specific</b>					
Veterans Transportation Grant	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000
State-DNR Dam Grant	\$0	\$225,962	\$150,000	\$0	\$0
Land Information Grant	\$17,500	\$35,000	\$0	\$0	\$0
Airport Entitlement Funds	\$157,500	\$157,500	\$157,500	\$157,500	\$157,500
Sale of Assets - Vehicles	\$10,000	\$4,500	\$4,500	\$4,500	\$4,500
Grant - NG911 & Portable 911	\$32,400				
Proceeds From Debt Issuance-Facility	<b>\$2,000,000</b>	<b>\$5,000,000</b>			
Proceeds From Debt Issuance-Dams		\$317,888	\$150,000	\$0	\$0
Proceeds From Debt Issuance-Equipment		<b>\$1,070,283</b>	<b>\$923,254</b>	<b>\$1,051,000</b>	<b>\$905,000</b>
<b>Subtotal Revenues-Project Specific</b>	<b>\$2,229,400</b>	<b>\$6,823,133</b>	<b>\$1,397,254</b>	<b>\$1,225,000</b>	<b>\$1,079,000</b>
<b>Transfers &amp; Fund Balance Applied</b>					
Transfer From General Fund	\$0	\$0	\$0	\$0	\$0
CIP Fund Balance Applied	1 \$89,538	\$0	\$0	\$0	\$0
Veterans Fund Balance Excess	(\$3,000)	(\$8,000)	\$27,000	(\$8,000)	(\$8,000)
<b>Subtotal Transfers for Capital Uses</b>	<b>\$86,538</b>	<b>-\$8,000</b>	<b>\$27,000</b>	<b>-\$8,000</b>	<b>-\$8,000</b>
<b>Tax Levy</b>					
Operating Levy	\$0	\$0	\$0	\$0	\$0
EMS	\$107,814	\$222,000	\$213,000	\$185,000	\$160,000
Highway Levy	\$1,521,777	\$1,605,000	\$1,605,000	\$1,605,000	\$1,605,000
<b>Subtotal Tax Levy</b>	<b>\$1,629,591</b>	<b>\$1,827,000</b>	<b>\$1,818,000</b>	<b>\$1,790,000</b>	<b>\$1,765,000</b>
<b>Total Revenues</b>	<b>\$3,945,529</b>	<b>\$8,642,133</b>	<b>\$3,242,254</b>	<b>\$3,007,000</b>	<b>\$2,836,000</b>
<b>Fund Balance - End of Year</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

# 2021 CAPITAL FUNDED BY DEBT

<b>HIGHWAY</b>	
Scale	42,000
Crew Cab 1 Ton	32,000
Pickup 1/2 Ton 4x4	35,000
2 Used Sheriff Vehicles	14,000
Tandem Axle Truck	205,000
Lowboy Trailer	75,000
Dump truck 1 Ton	60,000
Asphalt Patch Trailer	30,000
Miscellaneous	7,223
County E Bridge	128,000
<b>OTHER</b>	
Backup Server	10,000
Backup Storage	25,000
Heat Pumps	12,000
Vehicle - Zoning	35,000
Vehicle - Lease Payment	30,254
Squads	130,000
Dispatch Remodel	29,833
Jail Access System	17,120
Jail Hot Water Heaters (2)	21,238
Airport Ramp Project (5%)	33,150
Forestry UTV/Trailer	17,000
Total	<u>988,818</u>



YOY Change in Total Levy (Actual and Projected)



## SCHEDULE OF CURRENT DEBT SERVICE REQUIREMENTS

			2021	
	2012	2019	Capital	
	<u>GORB</u>	<u>Ambulance</u>	<u>Borrowing</u>	<u>Total</u>
<b>2021</b>				
Principal	\$ 190,000	\$ 54,939	\$ 500,000	\$ 744,939
Interest	\$ 14,690	\$ 17,816	\$ 5,000	\$ 37,506
<b>2021 Budget Total</b>	<b>\$ 204,690</b>	<b>\$ 72,755</b>	<b>\$ 505,000</b>	<b>\$ 782,445</b>
<b>2022</b>				
Principal	\$ 195,000	\$ 56,681	\$ 493,318	\$ 744,999
Interest	\$ 10,463	\$ 16,074	\$ 9,572	\$ 36,109
<b>2023</b>				
Principal	\$ 200,000	\$ 58,477		\$ 258,477
Interest	\$ 6,560	\$ 14,277		\$ 20,837
<b>2024</b>				
Principal	\$ 205,000	\$ 60,331		\$ 265,331
Interest	\$ 2,255	\$ 12,424		\$ 14,679
<b>2025</b>				
Principal		\$ 62,244		\$ 62,244
Interest		\$ 10,511		\$ 10,511
<b>2026</b>				
Principal		\$ 61,217		\$ 61,217
Interest		\$ 8,538		\$ 8,538
<b>2027</b>				
Principal		\$ 66,253		\$ 66,253
Interest		\$ 6,502		\$ 6,502
<b>2028</b>				
Principal		\$ 68,353		\$ 68,353
Interest		\$ 4,402		\$ 4,402
<b>2029</b>				
Principal		\$ 70,520		\$ 70,520
Interest		\$ 2,235		\$ 2,235
<b>Total Principal</b>	<b>\$ 790,000</b>	<b>\$ 559,015</b>	<b>\$ 993,318</b>	<b>\$ 2,342,333</b>
<b>Total Interest</b>	<b>\$ 33,968</b>	<b>\$ 92,779</b>	<b>\$ 14,572</b>	<b>\$ 141,319</b>
<b>Total Payment</b>	<b>\$ 823,968</b>	<b>\$ 651,794</b>	<b>\$ 1,007,890</b>	<b>\$ 2,483,652</b>

GORB = General Obligation Refunding Bonds

# REMAINING BUDGET TIMELINE

- November 5<sup>th</sup> – Public Hearing
- November 10<sup>th</sup> – Budget Adoption
  - Pay Plan Structure – Changes effective July 1<sup>st</sup>
  - FTE Changes – Effective January 1<sup>st</sup>
  - Fee Schedule – Effective January 1<sup>st</sup>
  - Motions to change Published Budget
  - Resolution to Adopt Budget with Majority Vote