



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

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 Proposed Sawyer county Levy

	Adopted 2022	Administrator 2023	Percent Increase
Operating Levy	\$ 9,985,782	\$ 10,108,524	1.23%
Debt 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%

2023 Levy limit calculation

Previous Year Payable Levy	\$ 11,176,182
Personal Property Aid Increase	<u>\$ 17,581</u>
2023 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>
2023 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>
2023 Total Levy	<u>\$ 14,000,698</u>
2022 Approved Levy	\$ 13,043,915
Increase	\$ 956,783

Sherman & Ruth Weiss Community L	\$ 10,000	Decrease Allocation Request – Outside of Levy Limit
Operations		
Requested Fund Balance Draw	<u>\$2,319,163</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 – to be part of scheduled debt issue
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	

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><u>\$ 1,388,080</u></u>	<u><u>\$ 1,727,782</u></u>
Equalized Value	\$ 3,995,635,200	\$ 4,535,440,000
Levy Rate/\$1,000	<u><u>\$ 0.347</u></u>	<u><u>\$ 0.381</u></u>

Library service

	<u>Levy</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023 Request</u>	<u>2023 Admin</u>	<u>Formula</u>
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	\$ 210,000	\$ 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	
Grantsburg 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	\$0	\$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 Loretta Fish Stocking	\$12,000
Forestry - Snowmobile Trailer	\$19,000
Forestry - Pickup 3/4 Ton	\$49,207
Total	\$1,367,307

Current Debt Service Repayment Schedule

Budget Year 2023

	2012 GO Refinance	2019 Ambulance	2021 Capital	2022 Courthouse	Payment Total(Levy)
Beginning Balance 2023	\$ 405,000	\$ 450,394	\$ 900,000	\$ 8,000,000	\$ 9,755,394
Principal	\$ 200,000	\$ 58,478	\$ 900,000	\$ 345,000	\$ 1,503,478
Capitalized				\$ (152,310)	\$ (152,310)
Interest	\$ 6,560	\$ 14,277	\$ 22,500	\$ 330,226	\$ 373,563
Total 2024	\$ 206,560	\$ 72,755	\$ 922,500	\$ 522,916	\$ 1,724,731
Principal	\$ 205,000	\$ 60,331	\$ -	\$ 310,000	\$ 575,331
Interest	\$ 2,255	\$ 12,424	\$ -	\$ 214,950	\$ 229,629
Total 2025	\$ 207,255	\$ 72,755	\$ -	\$ 524,950	\$ 804,960
Principal	\$ -	\$ 62,244	\$ -	\$ 315,000	\$ 377,244
Interest	\$ -	\$ 10,511	\$ -	\$ 207,125	\$ 217,636
Total 2026	\$ -	\$ 72,755	\$ -	\$ 522,125	\$ 594,880
Principal	\$ -	\$ 64,217	\$ -	\$ 325,000	\$ 389,217
Interest	\$ -	\$ 8,538	\$ -	\$ 197,525	\$ 206,063
Total 2027	\$ -	\$ 72,755	\$ -	\$ 522,525	\$ 595,280
Principal	\$ -	\$ 66,253	\$ -	\$ 335,000	\$ 401,253
Interest	\$ -	\$ 6,502	\$ -	\$ 187,625	\$ 194,127
Total 2028-2042	\$ -	\$ 72,755	\$ -	\$ 522,625	\$ 595,380
Principal	\$ -	\$ 138,871	\$ -	\$ 6,370,000	\$ 6,508,871
Interest	\$ -	\$ 6,637	\$ -	\$ 1,474,380	\$ 1,481,017
Total	\$ -	\$ 145,508	\$ -	\$ 7,844,380	\$ 7,989,888
Ending Balance	\$ -	\$ -	\$ -	\$ -	\$ -

*It is anticipated that the County will continue to issue capital improvement debt in 2023 and beyond with a projected annual Debt Service Levy of **\$1,983,794**.



Sawyer County Tax Rate History

Year	Tax Rate	% Increase
2023 Est	\$3.09	-3.61%
2022	\$3.26	-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%