



## **2022 Budget Recommendation**

**08/12/2021 Reviewed by Executive Meeting**

**8/17/2021 Reviewed by County Board**

**9/9/2021 Executive Meeting**

**9/14/2021 Reviewed by County Board**

**10/7/2021 Approved by Executive Meeting**

**10/12/2021 Approved by County Board**

**11/9/2021 Public Hearing 9:05 AM**

**Prepared By: The Office of Administration**

## BUDGET RECONCILIATION

### Executive Summary

The following is a reconciliation of the 2022 budget. This report begins with the 2021 budgeted levy and ends with the recommended 2022 budgeted levy. The positive numbers indicate an increase in the levy. The (negative) numbers represent a decrease in the levy. When calculating the 2022 max operational levy the library services, bridge and culvert aid, and debt service levy are removed. They are added back into the levy when calculating the total 2022 levy. The library services, bridge and culvert aid, and debt services levy are not subject to the states zero levy increase.

<b>2021 Levy</b>	\$	10,541,892
Library Services	\$	(313,709)
Bridge and Culvert Aid	\$	(117,924)
Debt Service	\$	(2,619,415)
2021 Personal Property Aid (New in 2019)	\$	20,658
<b>2022 Operation Levy Limit</b>	<b>\$</b>	<b>7,511,502</b>

### Operational Levy Increase - New Construction - Board Resolution

2022 Personal Property Aid TID Growth/Subtraction Adjustment (New in 2019)	\$	(19,974)
New Construction Levy Increase (Appendix A)	\$	75,265
<b>Subtotal of Levy Increases</b>	<b>\$</b>	<b>55,291</b>

<b>2022 Max Operational Levy</b>	<b>\$</b>	<b>7,566,793</b>
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### 2021 Adjustments to Operating Levy Recognized in 2022 Budget

#### **Wage Step Adjustment - New Employee Hires**

B&G (1)	\$	(2,280)
Child Support (3)	\$	(10,470)
Clerk of Courts (3)	\$	(4,280)
DA (2)	\$	(7,760)
Forestry (3)	\$	(3,925)
HHS (10)	\$	(26,000)
Highway (6)	\$	(15,260)
Jail (1)	\$	(4,665)
Public Health (2)	\$	(12,490)
Register of Deeds (1)	\$	(5,810)
Sheriff (4)	\$	(8,668)
Wage Scale Step Increase (Resolution) (See Above - Negative Offset)	\$	90,000
<b>Subtotal of 2021 Adjustment Affecting 2022 Budget</b>	<b>\$</b>	<b>(11,608)</b>

### 2022 Budget Assumption

2.00% CPI Raise Across The Wage Schedule (Appendix B)	\$	117,000
Revenue Offset	\$	(37,700)
Deputy 3% wage (includes SS & WRS)	\$	30,000
<b>Subtotal of Wages</b>	<b>\$</b>	<b>109,300</b>

Health Insurance 7% Increase (plus additional subscriber)	\$	130,000
<b>Subtotal of Budget Assumptions</b>	<b>\$</b>	<b>239,300</b>

### Adjustments Recommended by Office of Administration (Revenues and Expenses)

Across All Departments (see pg 4-6)	\$	(296,401)
Forestry Stumpage - Revenue reduction (Forestry suggests 200,000)	\$	100,000
Sales Tax - Revenue Increase	\$	(50,000)
Shared Revenue - 2% increase	\$	(10,000)
Adjust Health and Human Services	\$	-
Recreation Officer (25k)	\$	25,000
K-9 Officer (7500)	\$	7,500
Additional Hwy Operators (2)	\$	56,000
<b>Books By Mail - Remove amount of levy allocated in 2021 budget 4,500</b>	<b>\$</b>	<b>(4,500)</b>
<b>County Contributions to Non-Profit and Community Partners</b>		
Recommend a review (See Appendix C)	\$	-

BUDGET RECONCILIATION

<b>Subtotal of Board Reviewed and Recommended Changes</b>	\$	(172,401)
Budgeted Operational Levy	\$	7,566,793
2022 Max Operational Levy	\$	7,566,793
<b>2022 Operational Levy Variance - Over/(Under)</b>	<b>\$</b>	<b>-</b>
<b><u>Debt Service Levy (See Appendix D)</u></b>		
2021 Debt Service	\$	2,619,415
<b>Retirement:</b>		
Retirement of Debt Payments (Loan 2173 2019 Hwy)	\$	(113,320)
Retirement of Debt Payments (Loan 40165909) Hwy Construction 400	\$	(402,250)
Retirement of Debt Payments (Loan 40165922) Multi Purpose 650k	\$	(653,700)
Retirement of Debt Payments Hwy 2021 Construction Projects	\$	(1,007,900)
Final payoff on loan smaller than previous years pmt	\$	(780)
<b>Approved:</b>		
Debt Service for Highway Construction (Approved Res 35-20)	\$	1,506,250
<b>Pending Resolutions:</b>		
Debt Service Increase For Highway	\$	104,938
<i>Reoccurring debt for taking out the 300k loan for highway construction started in 2017 budget</i>		
Debt Service Increase for Highway Construction	\$	401,667
<i>Reoccurring debt to offset high cost placements started in 2020 budget</i>		
Debt Service For Projects - (See Appendix E - 252,500 1 yr & 760,000 over 2 years)	\$	643,891
<b>Total Debt Service Levy</b>	<b>\$</b>	<b>3,098,211</b>
<b><u>Library Services Levy</u></b>		
2021 Library Services	\$	296,480
<b>Total Library Services Levy</b>	<b>\$</b>	<b>296,480</b>
<b><u>Bridge and Culvert Aid Levy</u></b>		
<b>2022 Bridge and Culvert Aid - Town of Emery</b>	<b>\$</b>	<b>18,955</b>
<b>Total Bridge and Culvert Aid</b>	<b>\$</b>	<b>18,955</b>
<b>2021 Total Levy</b>	<b>\$</b>	<b>10,980,439</b>
2021 Approved Levy	\$	10,541,892
2022 Recommended Levy	\$	10,980,439
<b>Change In Total Levy Year-Over-Year</b>	<b>\$</b>	<b>438,547</b>
Percent Change in Levy Increase Year-Over-Year		4.16%
<b><u>Mill Rate and Equalized Value Impacts</u></b>		
2021 Equalized Value Used for County Tax Purposes	\$	1,460,497,400
2022 Equalized Value For County Tax Purposes (Appendix F)	\$	1,481,610,700
Change in Equalized Value Year-to-Year	\$	21,113,300
Percent Change in Equalized Value		1.45%
2021 Mill Rate (Used for 2020 Taxes)	\$	7.22
<b>2022 Mill Rate (Used for 2021 Taxes)</b>	<b>\$</b>	<b>7.41</b>
Total Change in Mill Rate	\$	0.191
Percent Increase in Mill Rate/Levy		2.65%

# Price County Levy Worksheet 2021

Second Draft of Budget - Thursday, October 07, 2021

REFERENCE NAMES	REVENUES	EXPENDITURES	2022 TAX LEVY	ADOPTED 2021 TAX LEVY	INCREASE (DECREASE)
Buildings and Grounds	\$ 45,000	\$ 611,900	\$ 566,900	\$ 560,149	\$ 6,751
Child Support	\$ 227,000	\$ 240,085	\$ 13,085	\$ 1,971	\$ 11,114
Clerk of Circuit Court	\$ 217,450	\$ 459,465	\$ 242,015	\$ 238,767	\$ 3,248
Contingency Fund		\$ 52,334	\$ 52,334	\$ 355,787	\$ (303,453)
Coroner	\$ 11,750	\$ 66,945	\$ 55,195	\$ 55,150	\$ 45
County Board	\$ -	\$ 53,535	\$ 53,535	\$ 53,030	\$ 505
County Clerk	\$ 9,200	\$ 97,797	\$ 88,597	\$ 85,319	\$ 3,278
County Treasurer	\$ 3,500	\$ 73,400	\$ 69,900	\$ 69,477	\$ 423
Dams	\$ -	\$ 68,270	\$ 68,270	\$ 89,450	\$ (21,180)
District Attorney's Office	\$ 22,000	\$ 212,620	\$ 190,620	\$ 134,101	\$ 56,519
Elections	\$ 12,000	\$ 33,600	\$ 21,600	\$ 18,600	\$ 3,000
Emergency Management	\$ 37,000	\$ 88,905	\$ 51,905	\$ 61,571	\$ (9,666)
Executive/Finance	\$ -	\$ 163,688	\$ 163,688	\$ 161,370	\$ 2,318
Family Court	\$ 1,300	\$ 21,143	\$ 19,843	\$ 19,843	\$ -
Forestry (County)	\$ 1,333,740	\$ 539,050	\$ (794,690)	\$ (882,164)	\$ 87,474
General Revenues	\$ 2,140,239	\$ -	\$ (2,140,239)	\$ (2,080,239)	\$ (60,000)
Information Technology	\$ -	\$ 372,614	\$ 372,614	\$ 342,790	\$ 29,824
Corrections & Communications (Jail)	\$ 47,100	\$ 1,189,089	\$ 1,141,989	\$ 1,093,239	\$ 48,750
Jail Assessment	\$ 13,500	\$ 13,500	\$ -	\$ -	\$ -
Land Conservation	\$ 406,500	\$ 498,485	\$ 91,985	\$ 89,180	\$ 2,805
Land Information	\$ 83,000	\$ 83,000	\$ -	\$ -	\$ -
Legal Services (Corp. Counsel)	\$ -	\$ 110,400	\$ 110,400	\$ 105,938	\$ 4,462
Local Emergency Planning	\$ 18,000	\$ 14,885	\$ (3,115)	\$ (3,715)	\$ 600
Office of Administration	\$ -	\$ 560,253	\$ 560,253	\$ 514,295	\$ 45,958
Operational Capital	\$ -	\$ 105,000	\$ 105,000	\$ 105,000	\$ -
Register of Deeds	\$ 116,000	\$ 139,100	\$ 23,100	\$ 33,763	\$ (10,663)
Sheriff	\$ 103,550	\$ 2,206,330	\$ 2,102,780	\$ 2,016,314	\$ 86,466
Surveyor	\$ 150	\$ 12,085	\$ 11,935	\$ 11,789	\$ 146
Tax Lister	\$ 1,400	\$ 74,694	\$ 73,294	\$ 70,150	\$ 3,144
Tourism	\$ -	\$ -	\$ -	\$ -	\$ -
Traffic Safety	\$ -	\$ 335	\$ 335	\$ 335	\$ -
UW-Extension	\$ 11,100	\$ 97,525	\$ 86,425	\$ 87,118	\$ (693)
Zoning	\$ 85,000	\$ 153,240	\$ 68,240	\$ 68,435	\$ (195)
<b>GENERAL FUND TOTAL</b>	<b>\$ 4,945,479</b>	<b>\$ 8,413,272</b>	<b>\$ 3,467,793.00</b>	<b>\$ 3,476,813</b>	<b>\$ (9,020)</b>

OTHER FUNDS					
Airport	\$ 122,900	\$ 246,030	\$ 123,130	\$ 117,829	\$ 5,301
DOG - Animal Control	\$ 23,000	\$ 114,920	\$ 91,920	\$ 89,807	\$ 2,113
Health Insurance & HRA	\$ 2,225,347	\$ 2,225,347	\$ -	\$ -	\$ -
Highway	\$ 7,534,145	\$ 8,740,149	\$ 1,206,004	\$ 1,157,860	\$ 48,144
Library Services - Books-by-Mail	\$ -	\$ -	\$ -	\$ 4,500	\$ (4,500)
Forestry (State)	\$ 46,990	\$ 49,105	\$ 2,115	\$ 2,226	\$ (111)
Veterans Relief	\$ -	\$ -	\$ -	\$ -	\$ -
Veterans Services	\$ 8,750	\$ 100,815	\$ 92,065	\$ 88,521	\$ 3,544
<b>OTHER FUND TOTAL</b>	<b>\$ 9,961,132</b>	<b>\$ 11,476,366</b>	<b>\$ 1,515,234</b>	<b>\$ 1,460,743</b>	<b>\$ 54,491</b>

HEALTH AND HUMAN SERVICES					
Division 51 - General Public Health	\$ 129,790	\$ 530,108	\$ 400,318	\$ 434,068	\$ (33,750)
Division 52 - WIC	\$ 117,725	\$ 133,210	\$ 15,485	\$ 18,074	\$ (2,589)
Division 53 - Family Planning	\$ 1,898,195	\$ 1,938,046	\$ 39,851	\$ (41,693)	\$ 81,544
Division 54 - Safe and Stable Plan	\$ 33,310	\$ 33,310	\$ -	\$ -	\$ -
Division 55 - Oral Health	\$ 51,500	\$ 70,005	\$ 18,505	\$ 23,567	\$ (5,062)
Division 56 - Children and Youth	\$ 664,713	\$ 2,194,799	\$ 1,530,086	\$ 1,445,667	\$ 84,419
Division 58 - Economic Support	\$ 316,445	\$ 458,647	\$ 142,202	\$ 117,287	\$ 24,915
Division 59 - Title 10	\$ -	\$ -	\$ -	\$ -	\$ -
Division 60 - Dis & Protective Svc	\$ 574,017	\$ 590,694	\$ 16,677	\$ 221,920	\$ (205,243)
Division 61 - Behavioral Health	\$ 984,031	\$ 1,220,886	\$ 236,855	\$ 213,610	\$ 23,245
Division 66 - Aging Administration	\$ 25,500	\$ 78,350	\$ 52,850	\$ 47,806	\$ 5,044
Division 67 - Nutrition Congregate	\$ 107,100	\$ 186,490	\$ 79,390	\$ 54,409	\$ 24,981
Division 68 - Home Delivered Meals	\$ 80,567	\$ 94,660	\$ 14,093	\$ (8,976)	\$ 23,069
Division 70 - Transportation	\$ 126,400	\$ 158,201	\$ 31,801	\$ 22,294	\$ 9,507
Division 71 - Escort	\$ -	\$ -	\$ -	\$ -	\$ -
Division 72 - Benefit Specialist	\$ 64,000	\$ 69,653	\$ 5,653	\$ 5,254	\$ 399
Division 73 - Wellness	\$ 2,325	\$ 2,325	\$ -	\$ -	\$ -
Division 74 - Caregiver	\$ 8,158	\$ 8,158	\$ -	\$ -	\$ -
<b>HEALTH AND HUMAN SERVICES TOTAL</b>	<b>\$ 5,183,776</b>	<b>\$ 7,767,542</b>	<b>\$ 2,583,766.00</b>	<b>\$ 2,553,287</b>	<b>\$ 30,479</b>

<b>SUB TOTAL - Base Levy</b>	\$ 20,090,387	\$ 27,657,180	\$ 7,566,793	\$ 7,490,843	\$ 75,950
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ADDITION TO LEVY - (Bridge, Debt, Library)					
Culvert & Bridge Aid	\$ -	\$ 18,955	\$ 18,955	\$ 117,924	\$ (98,969)
Debt Services - Bank Note Payments	\$ -	\$ 3,098,211	\$ 3,098,211	\$ 2,619,415	\$ 478,796
Library Reimbursement	\$ -	\$ 296,480	\$ 296,480	\$ 313,710	\$ (17,230)
<b>SUB TOTAL - ADDITION TO LEVY</b>	<b>\$ -</b>	<b>\$ 3,413,646</b>	<b>\$ 3,413,646</b>	<b>\$ 3,051,049</b>	<b>\$ 362,597</b>

<b>TOTAL COUNTY LEVY</b>	\$ 20,090,387	\$ 31,070,826	\$ 10,980,439	\$ 10,541,892	\$ 438,547
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Not Mandated
Mixed Levels
Mandated

<u>Areas of changes - not including Wages, Benefits &amp; Health Ins</u>		Dept Total Change
<b>Airport</b>		\$ 5,301
Other Insurances - WC, Property, Liability, Bonds	\$ 913	
Fuel Purchases (reduction)		
Maintenance - Grounds		
<b>Animal Control</b>		\$ 2,113
Dog Licenses	\$ 348	
<b>Buildings &amp; Grounds</b>		
Rent (increase for probation office)	\$ (7,915)	
Utilities	\$ 8,000	\$ 6,751
Gas Oil Antifreeze	\$ (1,000)	
Other Insurances - WC, Property, Liability, Bonds	\$ 1,535	
Uniform Allowance (updated handbook)	\$ 650	
<b>Child Support</b>		\$ 11,114
Other Insurances - WC, Property, Liability, Bonds	\$ (105)	
<b>Clerk of Courts</b>		
Interest	\$ (575)	\$ 3,248
State Aid - CS Coop Agreement	\$ 1,000	
Other Insurances - WC, Property, Liability, Bonds	\$ 40	
<b>Coroner</b>		\$ 45
Other Insurances - WC, Property, Liability, Bonds	\$ 45	
<b>Corporation Counsel</b>		
Other Insurances - WC, Property, Liability, Bonds	\$ 10	\$ 4,462
<b>County Board</b>		
Telephone	\$ 100	\$ 505
Publications/Legal Notices	\$ 400	
Other Insurances - WC, Property, Liability, Bonds	\$ 5	
<b>County Clerk</b>		\$ 3,278
<b>County Treasurer</b>		
Treasurer Fees (adding Fifield collections)	\$ (1,500)	\$ 423
Other Insurances - WC, Property, Liability, Bonds	\$ 30	
Education and Training	\$ 150	
Contract/Professional Svcs	\$ (100)	
Postage	\$ 350	
Mileage/Meals	\$ (130)	
<b>Dams</b>		\$ (21,180)
Highway Charges	\$ (18,539)	
Other Insurances - WC, Property, Liability, Bonds	\$ 5	
Electric	\$ 500	
Gas, Oil & Antifreeze	\$ 2,600	
Snow Removal	\$ (600)	
<b>District Attorney</b>		\$ 56,519
State Aid - CS Coop	\$ 3,000	
Other Insurances - WC, Property, Liability, Bonds	\$ 335	
<b>Elections</b>		
Increase municipal fees for printing	\$ (3,000)	\$ 3,000
Increase expenses for 4 year average printing	\$ 6,000	
<b>Emergency Management / Local Emergency Planning</b>		\$ (9,066)
Other Insurances - WC, Property, Liability, Bonds	\$ 33	
Telephone (satellite)	\$ 500	
<b>Executive</b>		
Audit Renewal	\$ 2,100	\$ 2,318
Bank Fees	\$ 200	
Northwest Regional Planning	\$ 18	

<b>Forestry</b>			\$	87,474
Grant - ATV	\$	(14,955)		
Other Insurances - WC, Property, Liability, Bonds	\$	2,295		
Uniform Allowance (updated handbook)	\$	400		
Telephone	\$	1,200		
Dues/Subscriptions	\$	310		
Capital Outlay (lease expires 3/31/2021)	\$	(6,470)		
<b>Forestry - State</b>			\$	(111)
State Aid - Admin Grant	\$	(1,426)		
<b>IT</b>				
Software maintenance	\$	5,200		
Contract Professional Service	\$	20,000	\$	29,824
Other Insurances - WC, Property, Liability, Bonds	\$	170		
Telepone & Internet	\$	(2,500)		
<b>Land Conservation</b>				
State Aid - Land Consv Projects	\$	(5,000)	\$	2,805
Other Insurances - WC, Property, Liability, Bonds	\$	700		
Capital Outlay (lease expires 3/31/2021)	\$	(920)		
Postage	\$	60		
<b>Sheriff's Dept</b>				
Other Insurances	\$	(1,620)	\$	53,966
Supplies & Fuel	\$	9,000		
<b>Corrections &amp; Communications (aka Jail)</b>				
Other Insurances - WC, Property, Liability, Bonds	\$	2,500	\$	48,750
Contracts	\$	(7,000)		
<b>Office of Administration</b>				
Other Insurances - WC, Property, Liability, Bonds	\$	702	\$	45,959
Legal	\$	12,000		
<b>Register of Deeds</b>				
Other Insurances - WC, Property, Liability, Bonds	\$	190	\$	(10,663)
Postage	\$	75		
ROD Fees (revenue)	\$	(1,000)		
Office Supplies	\$	(250)		
<b>Tax Lister</b>				
Other Insurances - WC, Property, Liability, Bonds	\$	48	\$	3,144
Telephone	\$	(100)		
Computer Fees (revenue)	\$	(400)		
<b>Surveyor</b>				
Other Insurances - WC, Property, Liability, Bonds	\$	39	\$	146
<b>UW Extention</b>				
Program Reduction	\$	(501)	\$	(693)
<b>Veterans</b>				
Other Insurances - WC, Property, Liability, Bonds	\$	220		
Telephone	\$	200	\$	3,544
Mileage/Meals	\$	(300)		
<b>ZONING</b>				
Other Insurances - WC, Property, Liability, Bonds	\$	80	\$	(195)
Capital Outlay (lease expires 3/31/2021)	\$	(675)		
Non Metalic Mining Fees (Revenue)	\$	(1,000)		
<b>COA</b>				
Program Revenue decrease	\$	9,520	\$	63,000
Other Insurances - WC, Property, Liability, Bonds	\$	270		
Utilities	\$	1,200		
Postage	\$	51		
Supplies Increase	\$	10,300		
Rent	\$	800		

**Public Health**

<i>Grant Program Revenue &amp; Costs</i>	\$	97,701	\$	40,143.00
<i>Rent Increase</i>	\$	1,000		
<i>Contracts</i>	\$	(4,808)		
<i>Vaccines</i>	\$	15,000		
<i>Other Misc</i>	\$	465		

**Human Services C&Y**

<i>Program Revenue increase</i>	\$	(13,700)	\$	84,419
<i>Other Insurances - WC, Property, Liability, Bonds</i>	\$	1,698		
<i>Telephone - upgraded cell phones</i>	\$	3,000		
<i>Social Worker wage</i>	\$	59,915		
<i>Placement Costs</i>	\$	(15,235)		
<i>Education</i>	\$	1,000		
<i>Mileage</i>	\$	(600)		
<i>TSSF</i>	\$	2,500		

**Human Services Economic Support**

<i>WHEAP Revenue Increase</i>	\$	(8,885)	\$	24,915
<i>WHEAP Expense Reduction</i>	\$	8,685		
<i>Other Insurances - WC, Property, Liability, Bonds</i>	\$	230		
<i>CCP</i>	\$	2,640		
<i>Other Misc</i>	\$	380		

**Human Services Aging & Disability**

<i>Revenue Increase for ADRC</i>	\$	(70,000)	\$	(245,241)
<i>Postage</i>	\$	(300)		
<i>Other Insurances - WC, Property, Liability, Bonds</i>	\$	(2,550)		
<i>Program Costs adj or moved to Behavior Health</i>	\$	(134,000)		

**Human Services Behavior Health**

<i>Revenue Increase for Programs</i>	\$	(60,998)	\$	63,243
<i>Other Insurances - WC, Property, Liability, Bonds</i>	\$	6,300		
<i>Telephone - upgraded cell phones</i>	\$	500		
<i>Education</i>	\$	600		
<i>Program Costs</i>	\$	95,698		

**Highway**

<i>Revenue Increase - Dams budget correction</i>	\$	(8,000)	\$	48,144
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**Contingency - Retention & Recruitement Distribution**

	\$	(303,453)	\$	(303,453)
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<i>Subtotal</i>	\$	(296,401)		
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## NET NEW CONSTRUCTION 2021

COMUN CODE	MUNICIPALITY	2020 EQUALIZED VALUE	2021 NET NEW CONSTRUCTION	PERCENT
50002	TOWN OF CATAWBA	25,721,300	-500	0.00%
50004	TOWN OF EISENSTEIN	68,332,300	1,199,600	1.76%
50006	TOWN OF ELK	160,786,100	3,593,100	2.23%
50008	TOWN OF EMERY	34,573,900	375,100	1.08%
50010	TOWN OF FIFIELD	184,171,200	1,092,700	0.59%
50012	TOWN OF FLAMBEAU	74,314,100	882,200	1.19%
50014	TOWN OF GEORGETOWN	17,356,300	-12,300	-0.07%
50016	TOWN OF HACKETT	26,954,600	184,600	0.68%
50018	TOWN OF HARMONY	22,553,200	0	0.00%
50020	TOWN OF HILL	40,524,900	363,300	0.90%
50022	TOWN OF KENNAN	31,784,600	-101,600	-0.32%
50024	TOWN OF KNOX	33,779,400	617,700	1.83%
50026	TOWN OF LAKE	163,648,700	1,311,100	0.80%
50028	TOWN OF OGEMA	64,127,300	581,300	0.91%
50030	TOWN OF PRENTICE	50,118,800	371,000	0.74%
50032	TOWN OF SPIRIT	49,093,600	781,200	1.59%
50034	TOWN OF WORCESTER	180,425,900	1,454,800	0.81%
50111	VILLAGE OF CATAWBA	6,175,800	6,800	0.11%
50141	VILLAGE OF KENNAN	6,430,900	0	0.00%
50171	VILLAGE OF PRENTICE	28,729,100	80,700	0.28%
50271	CITY OF PARK FALLS	116,583,800	520,000	0.45%
50272	CITY OF PHILLIPS	96,392,000	1,549,300	1.61%
<b>50999</b>	<b>COUNTY OF PRICE</b>	<b>1,482,577,800</b>	<b>14,850,100</b>	<b>1.00%</b>

\* Split districts are summed at the end of the report

**Consumer Price Index Calculation Chart** (updated last on 09-24-21)

The Wisconsin Department of Revenue (DOR) has advised the Wisconsin Employment Relations Commission (WERC) that the CPI-U increase applicable to one-year collective bargaining agreements with a term beginning on the following dates is as noted in the corresponding column in the chart below.

\*Revised 11/4/2016.

Beginning date of one-year collective bargaining agreement	Applicable CPI-U as determined by WI Department of Revenue
March 1, 2022	3.00%
February 1, 2022	2.67%
January 1, 2022	2.30%
December 1, 2021	1.65%
November 1, 2021	1.50%
October 1, 2021	1.18%
September 1, 2021	1.09%
August 1, 2021	1.15%
July 1, 2021	1.23%
June 1, 2021	1.31%
May 1, 2021	1.38%
April 1, 2021	1.43%
March 1, 2021	1.46%
February 1, 2021	1.50%
January 1, 2021	1.56%
December 1, 2020	1.65%
November 1, 2020	1.79%
October 1, 2020	1.93%
September 1, 2020	1.96%
August 1, 2020	1.89%
July 1, 2020	1.81%
June 1, 2020	1.78%
May 1, 2020	1.79%
April 1, 2020	1.85%
March 1, 2020	1.90%
February 1, 2020	1.98%
January 1, 2020	2.07%
December 1, 2019	2.17%
November 1, 2019	2.26%
October 1, 2019	2.30%
September 1, 2019	2.34%
August 1, 2019	2.40%
July 1, 2019	2.44%
June 1, 2019	2.46%
May 1, 2019	2.46%
April 1, 2019	2.42%
March 1, 2019	2.42%
February 1, 2019	2.36%
January 1, 2019	2.25%
December 1, 2018	2.15%
November 1, 2018	2.07%
October 1, 2018	2.05%
September 1, 2018	2.05%
August 1, 2018	2.09%
July 1, 2018	2.13%
June 1, 2018	2.13%

**2022 NON-PROFIT & COMMUNITY PARTNERS**

Friends of Fred Smith	\$	5,000
Historical Society	\$	1,000
Northwest ITBEC	\$	3,000
Northwest Regional Planning	\$	13,918
Price County Economic Dev Corp	\$	15,000
Price County Fair	\$	12,500
Phillips and Park Falls Chambers	\$	30,000
<b>Total Payments</b>	<b>\$</b>	<b>80,418</b>

Levy Exemptions Used

Appendix D

10/4/2021

Debt Service

	Loan Number	Original Loan	Origination Date	2018	2019	2020	2021	2022	2023	2024	2025	Total P + I
IT - Sheriff's Sever Upgrade & Data Storage - CFB - \$65,000	70044	\$ 65,000	Dec-14	\$ 17,038								\$ 68,152
IT - Switch Project - CFB - \$70,000												
B & G - Courthouse Elevator - \$200,000												
B & G - Security Cameras Normal Building - \$30,000	70052	\$ 335,000	Dec-15	\$ 129,866								\$ 348,231
Sheriff - Investigators SUV - \$35,000												
IT - Data Storage - \$450,000	70056	\$ 495,000	Dec-16	\$ 255,228	\$ 64,752							\$ 514,980
Highway - Construction Loan - \$300,000 - 2017 Budget FB	50715	\$ 300,000	Dec-18	\$ 105,070	\$ 102,535							\$ 313,005
Highway - Construction Loan - \$300,000 - 2018 Budget Oregon	35158001	\$ 300,000	Dec-17	\$ 102,910	\$ 102,910	\$ 102,910						\$ 308,730
Highway - Bridge Loan - \$375,000 - 2018 Budget	51511	\$ 375,000	Dec-17	\$ 375,888								\$ 375,888
Highway - Construction Loan - \$300,000 - 2019 Budget FB	xxx2173	\$ 300,000	Dec-18		\$ 103,500	\$ 103,500	\$ 113,320					\$ 320,320
Multi - Project Loan (2018 - 375k Bridge Project)		\$ 400,000	Dec-18		\$ 402,000							\$ 402,000
Sheriff - Safety Building Remodel	40147211	\$ 3,500,000	Nov-18		\$ 235,000	\$ 235,000	\$ 235,000	\$ 235,000	\$ 235,000	\$ 235,000	\$ 235,000	\$ 3,514,500
Highway Construction Loan - Short Term Borrow - Levy Offset		\$ 400,000	Nov-18		\$ 402,000							\$ 402,000
Highway - Construction Loan - \$300,000 - Replace 2017 Prevail	40146898	\$ 300,000	Jan-20			\$ 104,000	\$ 103,220	\$ 102,440				\$ 309,660
Highway Levy Debt Offset - \$400,000 - Replace 2019 Forward	xxx17311	\$ 400,000	Dec-19			\$ 402,000						\$ 402,000
Squad Car Loan - Multi Project Loan 2019 Forward	xxx17311	\$ 80,000	Dec-19			\$ 503,000						\$ 503,000
Voting Machines Forward	xxx17311	\$ 146,338	Dec-19			\$ 150,000						\$ 150,000
Multi Project Loan 2020		\$ 650,000	Dec-20				\$ 653,700					\$ 653,700
Highway - Construction Loan - \$300,000 - Replace 2018		\$ 300,000	Dec-20				\$ 104,025	\$ 104,025	\$ 104,025			\$ 312,075
Highway -2020 Construction Loan (Pay 2021) - \$1,000,000 Community	70069	\$ 1,000,000	Jun-20				\$ 1,007,900					\$ 1,007,900
Highway Levy Debt Offset - \$400,000 - Replace 2020	40165909	\$ 400,000					\$ 402,250					\$ 402,250
<b>Current Sub-Total</b>				\$ 986,000	\$ 1,412,697	\$ 1,600,410	\$ 2,619,415	\$ 441,465	\$ 339,025	\$ 235,000	\$ 235,000	
Highway 2021 Construction Projects		\$ 1,500,000						\$ 1,506,250				\$ 1,506,250
Highway Levy Debt Offset - \$400,000 - Replace 2021		\$ 400,000						\$ 401,667				\$ 401,667
Highway Levy Debt Offset - \$300,000 - Replace 2021		\$ 300,000						\$ 104,938	\$ 103,042	\$ 101,525		\$ 309,505
Multi Project Loan 2022 (IT, Windows 2yr)		\$ 760,000						\$ 390,841	\$ 385,009			\$ 775,850
Multi Project Loan 2022 (IT, Windows 1yr)		\$ 252,000						\$ 253,050				
<b>New Loan Sub-Total</b>				\$ -	\$ -	\$ -	\$ -	\$ 2,656,746	\$ 488,051	\$ 101,525	\$ -	
<b>Total Outstanding Debt</b>				\$ 986,000	\$ 1,412,697	\$ 1,600,410	\$ 2,619,415	\$ 3,098,211	\$ 827,076	\$ 336,525	\$ 235,000	
<b>Retired Debt Capacity From Prior Year</b>				\$ 474,760	\$ 426,697	\$ 187,713	\$ 1,019,005	\$ 478,796	\$ (2,271,135)			
Highway Construction Projects - 2023 Loan (2022 Projects)		\$ 2,000,000							\$ 2,010,000			\$ 2,010,000
Highway Levy Debt Offset - \$300,000 - Replace 2022		\$ 300,000							\$ 104,000	\$ 104,000	\$ 104,000	\$ 312,000
Highway Levy Debt Offset - \$400,000 - Replace 2022		\$ 400,000							\$ 402,000			\$ 402,000
Multi Project Loan 2023		\$ 650,000							\$ 297,890			\$ 297,890
Highway Construction Projects - 2024 Loan (2023 Projects)		\$ 2,000,000								\$ 2,010,000		\$ 2,010,000
Highway Levy Debt Offset - \$300,000 - Replace 2023		\$ 300,000								\$ 104,000	\$ 104,000	\$ 312,000
Highway Levy Debt Offset - \$400,000 - Replace 2023		\$ 400,000								\$ 402,000		\$ 402,000
Multi Project Loan 2024		\$ 650,000								\$ 656,690		\$ 656,690
Highway Construction Projects - 2025 Loan (2024 Projects)		\$ 2,000,000									\$ 2,010,000	\$ 2,010,000
Highway Levy Debt Offset - \$300,000 - Replace 2024		\$ 300,000									\$ 104,000	\$ 312,000
Highway Levy Debt Offset - \$400,000 - Replace 2024		\$ 400,000									\$ 402,000	\$ 402,000
Multi Project Loan 2025		\$ 650,000									\$ 656,690	\$ 656,690
<b>Forecasted Obligations</b>				\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,813,890	\$ 3,276,690	\$ 3,380,690	
<b>Total Debt Levy With Obligations</b>				\$ 986,000	\$ 1,412,697	\$ 1,600,410	\$ 2,619,415	\$ 3,098,211	\$ 3,640,966	\$ 3,613,215	\$ 3,615,690	

# Capital Outlay

## Capital Improvement Fund

Project	Department	2022	2023	2024	Future
Snow removal equipment	Airport		18,000		
Runway	Airport				
Parking Lot Normal Building	Buildings & Grounds		100,000		
Weimers Dam Res 5-20	Dams	394,926			

## Capital Improvement Projects

**\$105,000 Levy**

Project	Department	2022	2023	2024	Future
Drop Ceilings & Lights	Buildings & Grounds	3,320	12,000	12,000	
Flooring	Buildings & Grounds	0	10,000	10,000	
Furniture	Office of Admin	0	25,000	25,000	
Squad Cars (3) per year	Sheriff	45,000	45,000	45,000	
MDC's (2)	Sheriff	12,000	13,000	13,000	
4 Leased Pickup	Forestry	31,365			
Leased Vehicle	Land Consv	13,315			
2 Leased Vehicle	Zoning				
Pintle Hitch Trailer	Forestry				13,000
Woods Road Improvement	Forestry				15,000
Boat - for Rec Officer	Sheriff				25,000
Key Watch System	Sheriff				9,500
Sonic Wall Upgrade	IT				17,000
Airport & Highway Router Upgrade	IT				33,000
Vulnerability Assessment	IT				17,000
Remaining		0	0	0	

## Capital Borrowing

**\$650,000**

Project	Department	2022	2023	2024	Future
Normal Building Windows	Buildings & Grounds	167,500	162,500		
Normal Building Futon Boiler	Buildings & Grounds			200,000	
Solberg Boat Landing	Forestry	80,000			
Smith Lake Boat Landing	Forestry		70,000		
Dump Truck 1 ton	Forestry		45,000		
Solberg Pavillion	Forestry	45,000			
Timm's Hill Toilet	Forestry		25,000		
Big Falls Power	Forestry	37,500			
Solberg Lake Campground 30 site	Forestry				330,000
Smith Lake Campground 30 site	Forestry				385,000
Dump Truck	Forestry				85,000
Dozer	Forestry		120,000		
Core Storage Upgrade	IT	230,000	200,000		
Replace 4 UPS	IT		27,500		
Squad Cars (3) per year	Sheriff	90,000			
Animal Control Truck	Sheriff				50,000
Watch Guard (squad & body camera)	Sheriff				45,000
Tower & Repeaters (2)	Sheriff				225,000
Portable Mobile Radios	Sheriff				500,000
remaining		0	0	450,000	

**ARPA**

**\$1,296,000**

<b>Project</b>	<b>Department</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
Courthouse Chiller	Buildings & Ground		350,000		
Normal Building - Replace Fulton Boiler	Buildings & Ground				200,000
Courthouse replace/upgrade controls	Buildings & Ground			170,000	
Normal Bldg - Chiller	Buildings & Grounds	357,000			
Normal Bldg replace pneumatic controls	Buildings & Ground	300,000			
Safety Bldg - Chiller air handler	Buildings & Ground		200,000		

TID303WI

Report Used for Apportionment of County Levy

Date: 08/10/2021

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**PRICE County**

2021 County Apportionment

<b>District</b>	<b>Equalized Value Reduced by TID Value Increment</b>	<b>% to Total</b>
Catawba	24,521,600	.016550636
Eisenstein	70,993,800	.047916636
Elk	170,336,900	.114967380
Emery	35,396,500	.023890554
Fifield	177,511,800	.119810015
Flambeau	76,700,700	.051768457
Georgetown	16,561,700	.011178173
Hackett	27,225,600	.018375677
Harmony	23,155,300	.015628464
Hill	40,598,000	.027401260
Kennan	29,920,800	.020194779
Knox	35,558,500	.023999894
Lake	164,132,800	.110779977
Ogema	63,389,700	.042784316
Prentice	49,212,700	.033215675
Spirit	50,156,800	.033852887
Worcester	190,549,000	.128609357
<b>Town Total</b>	<b>1,245,922,200</b>	<b>.840924137</b>
Catawba	6,179,300	.004170664
Kennan	6,586,900	.004445770
Prentice	30,438,400	.020544128
<b>Village Total</b>	<b>43,204,600</b>	<b>.029160562</b>
Park Falls	110,615,900	.074659221
Phillips	81,868,000	.055256080
<b>City Total</b>	<b>192,483,900</b>	<b>.129915301</b>

**PRICE County**

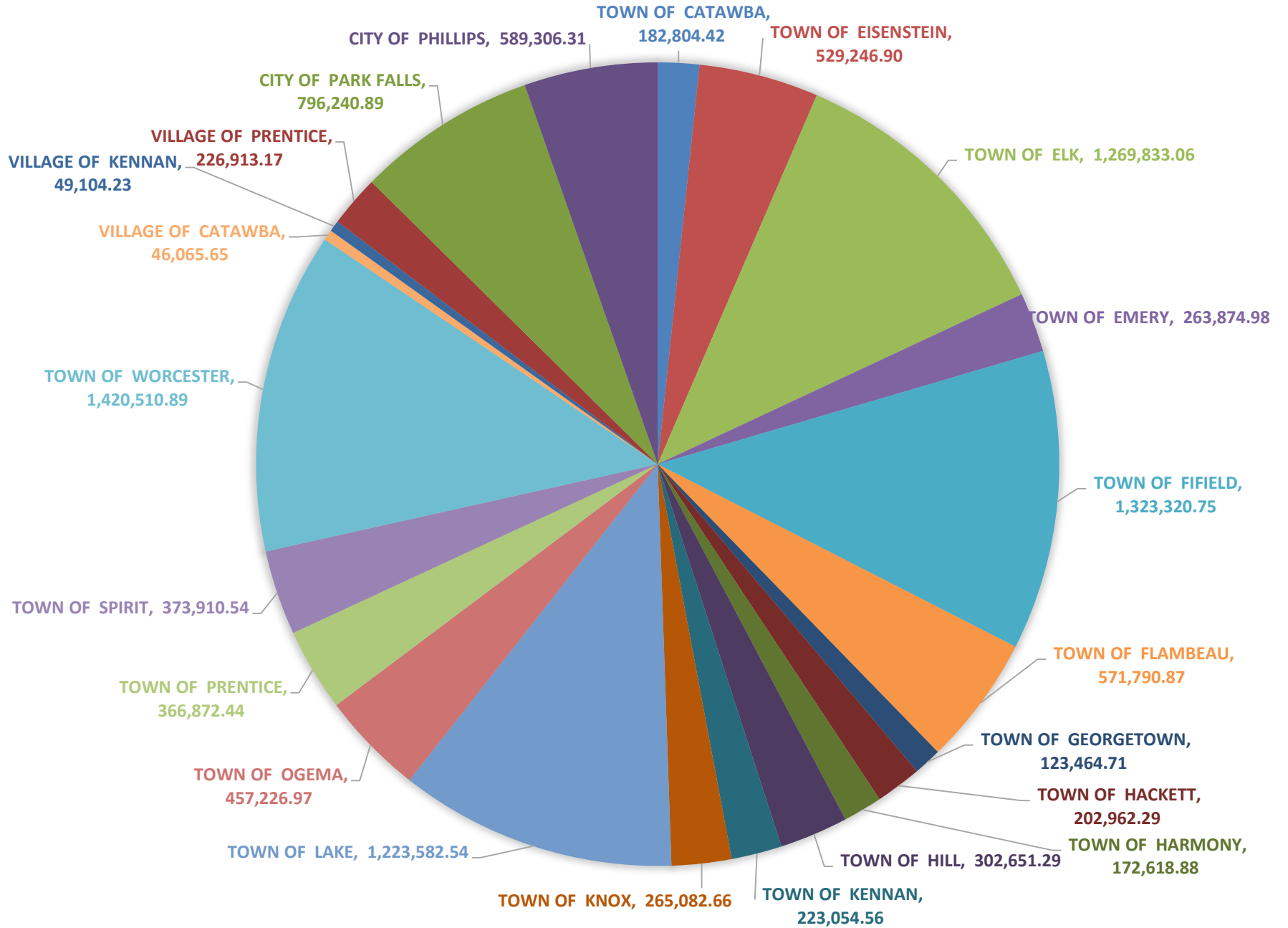
2021 County Apportionment

District	Equalized Value Reduced by TID Value Increment	% to Total
County Total	1,481,610,700	1.000000000

District	TID Value Increments			Current Value	Increment
	TID #	YEAR	Base Value		
V . Prentice	003	2011	62,000	87,300	25,300
C . Park Falls	003	1994	1,351,800	6,954,500	5,602,700
C . Park Falls	005	2019	14,774,000	14,389,300	*
C . Phillips	002	1995	100,000	149,800	49,800
C . Phillips	003	1995	2,177,100	3,906,100	1,729,000
C . Phillips	004	1995	753,500	15,532,700	14,779,200

\* THIS DISTRICT HAS A ZERO OR NEGATIVE INCREMENT, NO INCREMENT SHOWN

APPORTIONMENT OF COUNTY 2021 TAXES





## Where Does Your Money Go?

### Price County Proposed Levy 2021 Taxes

#### Public Safety \$ 18.52

Sheriff Dept 12 Deputies  
2 Investigators  
County Jail  
Emergency Management  
K-9 Unit  
Humane Officer

#### Veterans Services \$ 0.52

Assisting in Federal & State  
Benefits for Veterans

#### Court System \$ 1.68

DA Office  
Probate  
Clerk of Courts

#### Health & Human Services \$14.53

Heating Assistance  
Bart Bus  
Children & Youth  
Senior Services  
Public Health  
Behavioral Health  
Home Delivered Meals  
WIC

#### Transportation \$ 19.26

221 Miles County Roads  
345 Lane Miles of State Roads  
Includes Hwy portion of debt  
service



**\$100,000 Home Value**  
**Will pay \$61.75 per month, or**  
**\$741 per year for county taxes.**

#### Capital Debt Service \$ 4.94

Building Remodel & Repairs  
Purchase of Vehicles  
IT Upgrades

#### General Government \$ 1.76

Register of Deeds  
Coroner  
Elections

Attorney  
Boards & Commissions  
Information Technology

Buildings & Grounds  
Administrative Services  
Finance & Planning

#### Airport \$ 0.69

Corporate Airport  
2 runways  
Attended Year Round 6 days/wk

#### Culture & Recreation \$ 0.73

Tourism  
County Fair - 4 H  
Strong Bones  
Master Gardener

#### Animal Control \$ 0.52

#### Bridge & Culvert Aid \$ 0.11

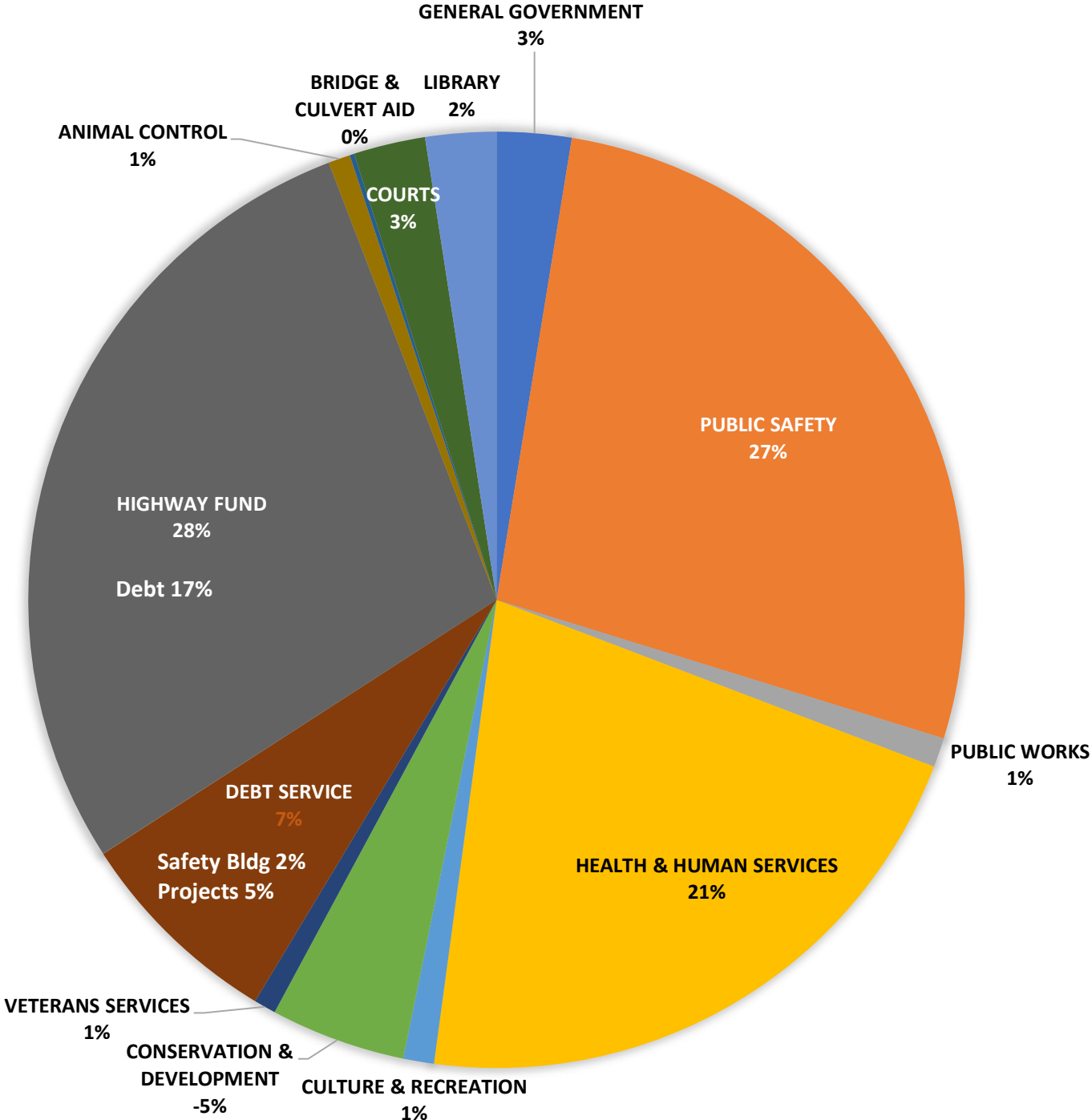
#### Library \$ 1.67

#### Conservation & Development \$ (3.17)

Building Permits  
Sanitary Permits  
County Forest Stumpage  
4 County Parks  
3 Camp Grounds  
7 Dams  
Wetland Restoration  
Farmland Preservation

Website  
Surveyor  
Child Support

# TAX LEVY DISTRIBUTION BY FUNCTION



## Price County – 2021 Tax Levy Summary Impact on Homeowners

Price County Tax levy is comprised of 4 segments

Operational..... \$7,566,793  
 Library System.....\$296,480  
 Bridge and Culvert Aid.....\$18,955  
 Debt Service.....\$3,098,211

Total levied rate is \$7.41 (up from \$7.22) per \$1,000 of equalized value on all eligible property in the county. Due to the varied assessment ratios of equalized values determined by the State Department of Revenue and property value changes (inflation/deflation), the tax bill impact on a specific property will vary.

Price County’s median home value for 2020 - \$132,000 (source wra.org)



### County Tax Levy

Home Value	2020 County Tax	2021 County Tax	Change Amount	Change Percent
<b>\$100,000</b>	<b>\$722</b>	<b>\$741</b>	<b>\$19</b>	<b>2.65%</b>