

Budget Public Hearing handouts - Public

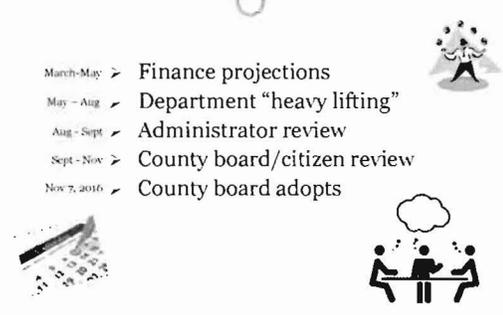


Walworth County 2017 Preliminary Budget

The Value of Having a Plan

The budget process ...

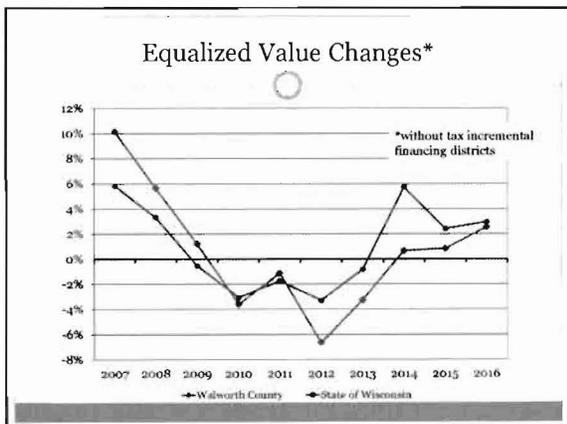
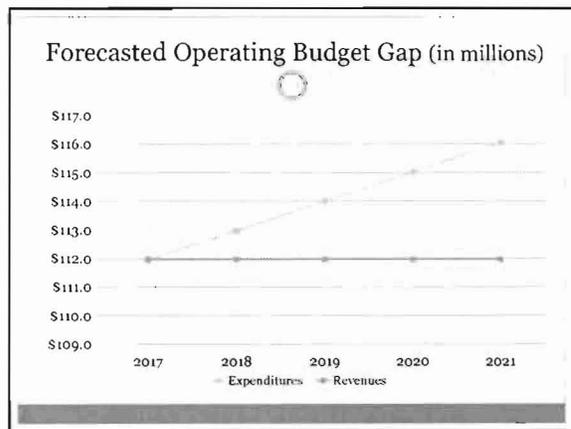
- March-May > Finance projections
- May - Aug > Department "heavy lifting"
- Aug - Sept > Administrator review
- Sept - Nov > County board/citizen review
- Nov 7, 2016 > County board adopts



Historical Tax Levy Increases

Budget Year	Tax Levy	Increase/ (Decrease)	% Change	CPI Change*
2013	\$60,879,863	(\$189)	0.00%	3.48%
2014	\$60,877,860	(\$2,003)	0.00%	1.94%
2015	\$61,153,471	\$275,611	0.45%	1.77%
2016	\$61,550,110	\$396,639	0.65%	1.23%
2017	\$61,736,378	\$186,268	0.30%	(0.53)%

*CPI change for 2015 is used during 2017 budget development.



Levy Growth – Tax Levy Change

Growth	2017
Net new construction	\$346,961
Close of the Lake Geneva TID	\$127,566
Close of the Darien TID	\$36,731
Change in Debt Service	<u>\$4,857</u>
Subtotal levy growth allowed	\$516,115
Change in included levies	<u>\$516,078</u>
Under/(Over) levy cap	\$37

Tax Levy	2017
Included levies	\$516,078
Excluded levies:	
CDEB	(\$309,839)
Charitable & Penal	(\$1,173)
Library	(\$18,798)
2017 Tax Levy	\$186,268

Preliminary Average Mill Rate

Library Levy	\$1,628,230	\$0.121225
Debt Service Levy	\$1,611,230	\$0.119959
CDEB Levy	\$7,002,636	\$0.521360
Operating Levy	\$51,494,282	\$3.833850
Total County Levy	\$61,736,378	\$4.596394

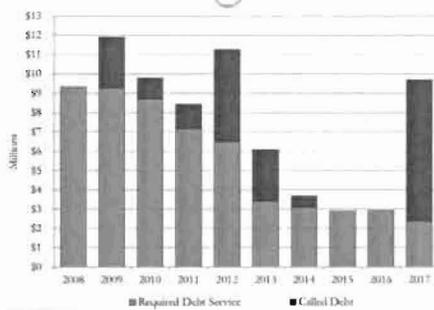
Out of 72 counties, Walworth County is:

- Ranked 51st lowest for the 2015 mill rate at \$4.70.
- The State average mill rate is \$5.35.

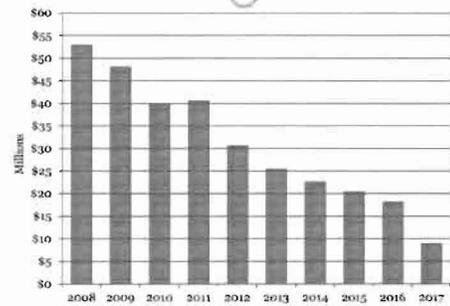
County Tax Levy Comparison

	2016 Tax Levy	2017 Tax Levy	Difference	% Change
Library	\$1,647,028	\$1,628,230	(\$18,798)	(1.14%)
Debt Service	\$1,628,096	\$1,611,230	(\$16,866)	(1.04%)
CDEB	\$7,312,475	\$7,002,636	(\$309,839)	(4.24%)
Operating	\$50,962,511	\$51,494,282	\$531,771	1.04%
Total Levy	\$61,550,110	\$61,736,378	\$186,268	0.30%

Debt Service Payment History



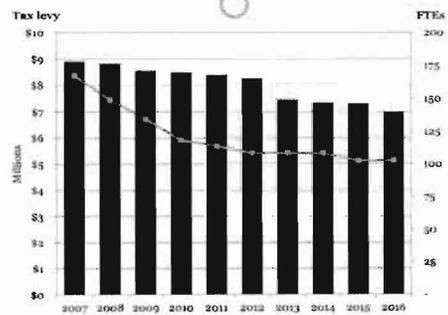
Total Outstanding Debt



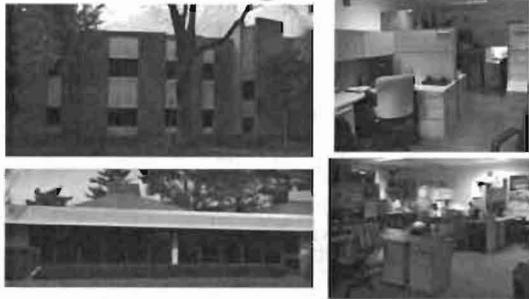
Debt Service Interest Saved

Debt Obligation	Year Called	Principal Paid	Interest Saved
2002 borrowing	2010	\$1,065,000	\$87,330
2003 borrowing	2011	\$1,250,000	\$58,674
2004 borrowing	2012	\$1,420,000	\$73,795
2005 borrowing	2012	\$3,335,000	\$229,058
2006 borrowing	2013	\$2,565,000	\$201,691
2007 borrowing	2014	\$570,000	\$47,770
2007 borrowing	2017	\$5,545,000	\$1,362,155
2009 borrowing	2017	\$1,340,000	\$63,704
Totals		\$17,190,000	\$2,124,177

Lakeland School - CDEB



Health & Human Services



Road/Bridge Contingency Funds

Year	Planned Add/(Use)	Balance
Current balance		\$5,467,503
2017	\$1,090,000	\$6,557,503
2018	\$140,000	\$6,697,503
2019	(\$740,000)	\$5,957,503
2020	(\$411,000)	\$5,546,503
2021	(\$400,000)	\$5,146,503

Departments - Levy Changes (>10% or \$100,000)

Department	2016	2017	Levy Change	% Change
County Board	\$274,157	\$383,211	\$109,054	39.8%
Elections	\$168,244	\$550,233	\$381,989	227.0%
Administration	\$1,066,352	\$1,273,189	\$206,837	19.4%
Finance	\$1,456,352	\$1,647,691	\$191,339	13.1%
Clerk of Courts	\$1,617,467	\$1,801,672	\$184,205	11.4%
Public Works	\$5,691,307	\$6,010,107	\$318,800	5.6%
Health & Human Services	\$11,126,924	\$11,227,947	\$101,023	0.9%

Court Initiatives

Description	1995	2010	2015
OWI Court Graduates (48-60 week completion)	No program	No program	29 graduates*
District Attorney State Funded Positions	5 positions	5 positions	5 positions
County Population	80,407	102,228	104,469
Jail/Huber Inmates Daily Avg Population	184 inmates	354 inmates	247 inmates
Electronic Monitoring Daily Avg Population	No program	12 inmates	52 inmates

*As of September, 2016, 25 OWI graduates in total, with an 85.2% completion rate.

Park Growth

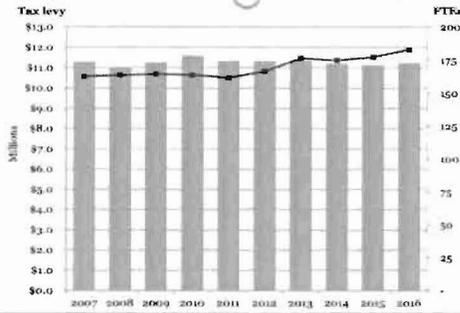


White River Park

Public Works Renovation/ Expansion



Health & Human Services - HHS



Departments – Levy Changes (0.3% or below)

Department	2016	2017	Levy Change	% Change
Medical Examiner	\$532,899	\$530,958	(\$1,941)	(0.4%)
Veteran Services	\$273,626	\$261,489	(\$12,137)	(4.4%)
Sheriff	\$24,552,087	\$24,625,639	\$73,552	0.3%
UW-Extension	\$564,614	\$526,835	(\$37,779)	(6.7%)
Register of Deeds*	(\$222,895)	(\$328,101)	(\$105,206)	(47.2%)
Land Use & Resource Mgmt	\$1,130,115	\$1,104,304	(\$25,811)	(2.3%)
Non-Departmental*	(\$6,011,909)	(\$6,745,814)	(\$733,905)	(12.2%)
Children w Dis Education Bd	\$7,312,475	\$7,002,636	(\$309,839)	(4.2%)
Lakeland Health Care Center	\$3,285,998	\$3,079,312	(\$206,686)	(6.3%)

*Departmental revenues exceed expenditures

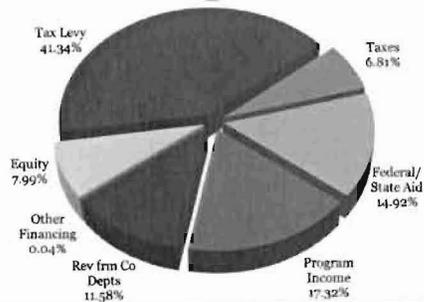
Sheriff Indoor Range Facility



2016 Farm Technology Days



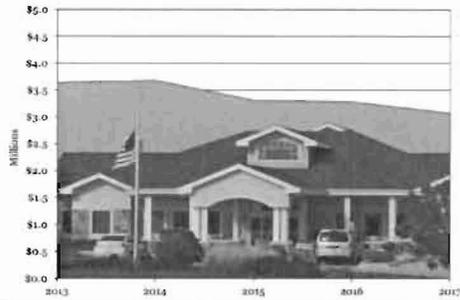
2017 Preliminary Revenues



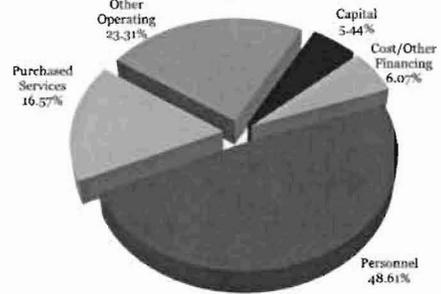
ROD, LURM and Sales Tax Revenues

	2016	2017	Increase	% Change
Register of Deeds Fees	\$736,984	\$855,480	\$118,496	16.1%
Land Use & Resource Mgmt Fees	\$370,947	\$405,895	\$34,948	9.4%
Sales Tax	\$7,800,000	\$8,000,000	\$200,000	2.6%

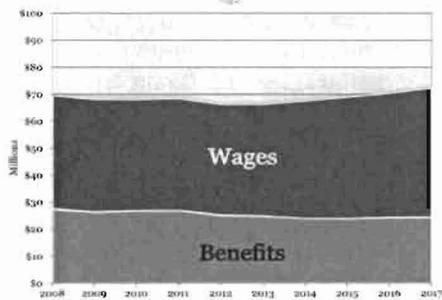
Lakeland Health Care Center 5-year Levy



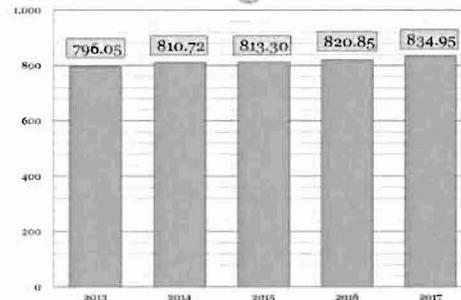
2017 Preliminary Expenditures



Personnel Services



Full-time Equivalents (FTE)

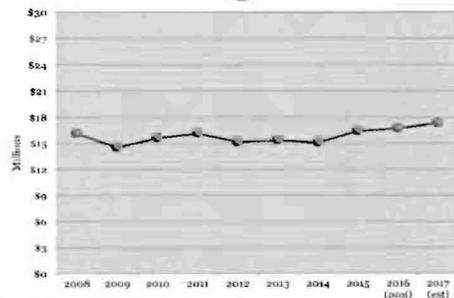


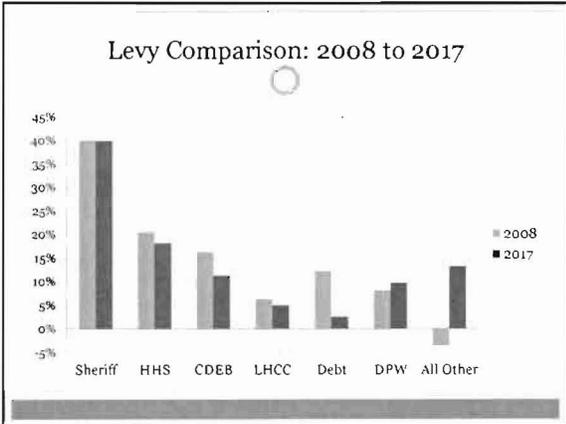
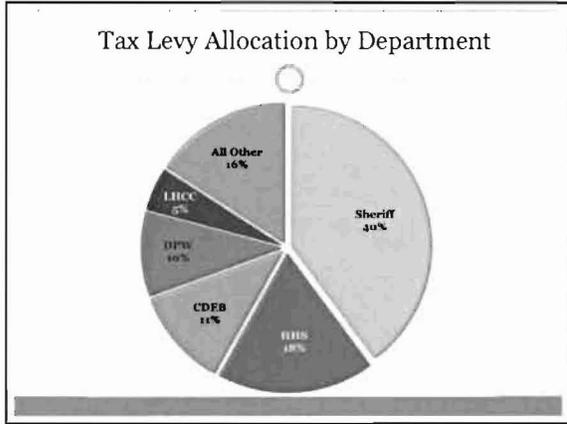
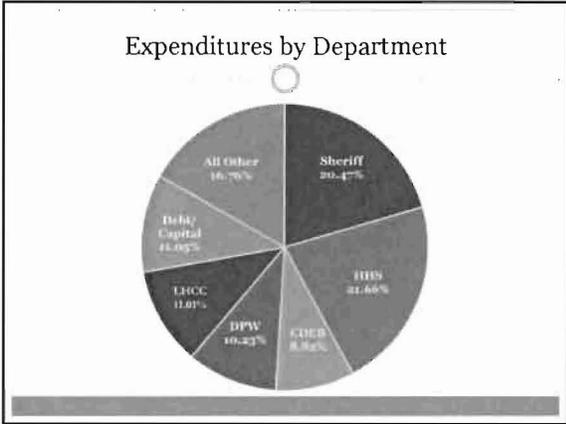
FTE Changes

Department	FTE Change*
Administration	1.00
Finance	1.00
Veteran Services	0.50
Sheriff's Office	2.00
Health & Human Services	4.68
Children with Disabilities Education Board	0.20
Lakeland Health Care Center	4.72
Total Changes	14.10

*Change from November, 2015 through December 31, 2017

Health Fund Expenditures





The 2017 Walworth County Preliminary Budget is available for review in the County Clerk & Finance offices and on the County's website.

Thank you for your kind attention.



www.co.walworth.wi.us

Calculating Your Estimated Walworth County Tax:

The State determines the equalized value of each municipality which is released August 15 of each year. The equalized value determines the portion of County taxes which will be allocated to each municipality.

The next step in calculating your tax bill is that each municipality determines an assessed value for each property. Your portion of this assessed value is what determines your individual tax levy rate and amount.

The calculation example below assumes that the municipality's equalized value or fair market value for your home is the same as the assessed value for your home. It also assumes that you are paying the full county levy including the library and CDEB portions, which do not apply to all County residents. The Walworth County portion of your taxes can be as little as 16% of your total tax bill or as much as 35% of total tax bill, depending on the municipality where you reside.

Substitute the assessed value of your home in the calculation below, and you can determine an estimated amount of your Walworth County tax. Remember, actual taxes will include local, special district, and school district assessed taxes as well as any special assessments or special charges. This exercise is meant to show you how you can calculate your tax but is not the actual amount that will be seen on your tax bill.

In this example, the average Walworth County taxes are \$690 on a \$150,000 house. This is a decrease of \$15 from last year.

Calculating the Tax

❖ \$150,000 house

(assuming 100% assessment ratio):

1. $150,000 / 1,000 = 150$

2. $150 * 4.596394 = 690$

❖ \$690 Walworth County taxes

