



BOARD OF SUPERVISORS

RESOLUTION NO._____

Authorizing Resolution 2019 Kenosha County Budget – Advisory Levy Objective					
Original Corr	rected	2nd Correction	Resubmitted D		
Date Submitted July 12, 201	8	Date Resubmitted:			
Submitted By: Finance & Adu Committee	ninistration				
Fiscal Note Attached : Yes		Legal Note Attached			
Prepared By: Barna Bencs, Bud	lget Director	Signature:			

Be it resolved, that the Kenosha County Board of Supervisors does hereby advise that the 2019 Kenosha County general purpose property tax levy may increase in an amount not to exceed 2.50% over the 2018 Kenosha County general purpose property tax levy. This levy objective shall apply to the operating and debt levy in accord with Kenosha County Financial Policy Management Statement – Annual County Budget Advisory Levy Objective as approved by the County Board.

Approved by:

Finance & Administration Committee

Authorizing Resolution – 2019 Kenosha County Budget – Advisory Levy Objective

	Aye	<u>Nay</u>	<u>Abstain</u>	Excused
Supervisor Terry Rose, Chairman				
Supervisor Ronald J. Frederick, Vice-Chair				
Supervisor John O'Day				
Supervisor Michael Goebel				
Supervisor Jeffrey Gentz				
Supervisor Edward Kubicki				

Products & DUMINISTICATION COMMITTE PRESENTATION 2019 Anticipated Increases in Levy Personnel expense increases (Salaries/OT/Temp) \$ 1,075,000 Health/Prescription Insurance cost increase \$ 500,000 Human Services non-personnel levy increase \$ 275,000 Sheriff non-personnel levy increase \$ 200,000 Net new positions levy \$ 200,000 Joint Services levy increase \$ 150,000 IT Data Processing Costs \$ 125,000 Liability Insurance increase \$ 100,000 Total Levy Increase \$ 2,875,000 Anticipated Decreases in Levy Sales Tax Revenue Sales Tax Revenue \$ 2,875,000 Circuit Court, ROD, Treasurer, Clerk, Purch Revenue \$ 200,000 Circuit Court, ROD, Treasurer, Clerk, Purch Revenue \$ 2,475,000 Increase for operations \$ 2,475,000 Increase in Debt Service \$ 775,000 Total Levy Required for 2019 Budget \$ 3,250,000 2019 County General Purpose Levy @ 2.50% \$ 67,262,751 2018 County Levy \$ 65,622,196 Increase in Dollars \$ 1,640,555 Projected Increases without debt service \$ 3,250,000 Total Levy Required for 2019 Budget \$ 3,250,000 Zotal amount necessary to cut \$ 1,640,555 Projected Increas	2019 ADVISORY LEVY FORECAST		
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Total Levy Increase\$ 2,875,000Anticipated Decreases in Levy Sales Tax Revenue\$ 200,000Circuit Court, ROD, Treasurer, Clerk, Purch Revenue\$ 200,000Total Levy Reductions\$ 400,000Levy Increase for operations\$ 2,475,000Increase in Debt Service\$ 775,000Total Levy Required for 2019 Budget\$ 3,250,0002019 County General Purpose Levy @ 2.50%\$ 67,262,7512018 County Levy\$ 65,622,196Increase in Dollars\$ 1,640,555Projected Increases without debt service\$ 2,475,000Debt Service additional\$ 775,000Total Levy Increase including debt service\$ 3,250,000Advisory Levy Objective\$ 3,250,000Advisory Levy Objective\$ 2,60%New Construction Actual (2017)\$ 2,40%Levy increase for County homeowner\$ 0.10%Last 12 months CPI-U percentage (thru May 2018)\$ 2,80%	Sheriff non-personnel levy increase	\$	250,000
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Levy Increase for operations\$ 2,475,000Increase in Debt Service\$ 775,000Total Levy Required for 2019 Budget\$ 3,250,000Z019 County General Purpose Levy @ 2.50%\$ 67,262,7512018 County Levy\$ 65,622,196Increase in Dollars\$ 1,640,555Projected Increases without debt service\$ 2,475,000Debt Service additional\$ 775,000Total Levy Increase including debt service\$ 3,250,000Total amount necessary to cut\$ 1,609,445Advisory Levy Objective2.50%New Construction Actual (2017)2.40%Levy increase for County homeowner0.10%Last 12 months CPI-U percentage (thru May 2018)2.80%	Circuit Court, ROD, Treasurer, Clerk, Purch Revenue		•
Levy Increase for operations\$ 2,475,000Increase in Debt Service\$ 775,000Total Levy Required for 2019 Budget\$ 3,250,0002019 County General Purpose Levy @ 2.50%\$ 67,262,7512018 County Levy\$ 65,622,196Increase in Dollars\$ 1,640,555Projected Increases without debt service\$ 2,475,000Debt Service additional\$ 775,000Total Levy Increase including debt service\$ 3,250,000Total amount necessary to cut\$ 1,609,445Advisory Levy Objective2.50%New Construction Actual (2017)2.40%Levy increase for County homeowner0.10%Last 12 months CPI-U percentage (thru May 2018)2.80%			
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Total Levy Required for 2019 Budget\$ 3,250,0002019 County General Purpose Levy @ 2.50%\$ 67,262,7512018 County Levy\$ 65,622,196Increase in Dollars\$ 1,640,555Projected Increases without debt service\$ 2,475,000Debt Service additional\$ 775,000Total Levy Increase including debt service\$ 3,250,000Total Levy Increase including debt service\$ 3,250,000Total amount necessary to cut\$ 1,609,445Advisory Levy Objective2.50%New Construction Actual (2017)2.40%Levy increase for County homeowner0.10%Last 12 months CPI-U percentage (thru May 2018)2.80%	Levy Increase for operations	\$	2,475,000
2019 County General Purpose Levy @ 2.50%\$ 67,262,7512018 County Levy\$ 65,622,196Increase in Dollars\$ 1,640,555Projected Increases without debt service\$ 2,475,000Debt Service additional\$ 775,000Total Levy Increase including debt service\$ 3,250,000Total amount necessary to cut\$ 1,609,445Advisory Levy Objective2.50%New Construction Actual (2017)2.40%Levy increase for County homeowner0.10%Last 12 months CPI-U percentage (thru May 2018)2.80%	Increase in Debt Service	\$	775,000
2018 County Levy\$ 65,622,196Increase in Dollars\$ 1,640,555Projected Increases without debt service\$ 2,475,000Debt Service additional\$ 775,000Total Levy Increase including debt service\$ 3,250,000Total amount necessary to cut\$ 1,609,445Advisory Levy Objective2.50%New Construction Actual (2017)2.40%Levy increase for County homeowner0.10%Last 12 months CPI-U percentage (thru May 2018)2.80%	Total Levy Required for 2019 Budget	\$	3,250,000
2018 County Levy\$ 65,622,196Increase in Dollars\$ 1,640,555Projected Increases without debt service\$ 2,475,000Debt Service additional\$ 775,000Total Levy Increase including debt service\$ 3,250,000Total amount necessary to cut\$ 1,609,445Advisory Levy Objective2.50%New Construction Actual (2017)2.40%Levy increase for County homeowner0.10%Last 12 months CPI-U percentage (thru May 2018)2.80%			
Increase in Dollars\$ 1,640,555Projected Increases without debt service\$ 2,475,000Debt Service additional\$ 775,000Total Levy Increase including debt service\$ 3,250,000Total amount necessary to cut\$ 1,609,445Advisory Levy Objective\$ 2.50%New Construction Actual (2017)2.40%Levy increase for County homeowner0.10%Last 12 months CPI-U percentage (thru May 2018)2.80%	2019 County General Purpose Levy @ 2.50%	\$	67,262,751
Projected Increases without debt service\$ 2,475,000Debt Service additional\$ 775,000Total Levy Increase including debt service\$ 3,250,000Total amount necessary to cut\$ 1,609,445Advisory Levy Objective2.50%New Construction Actual (2017)2.40%Levy increase for County homeowner0.10%Last 12 months CPI-U percentage (thru May 2018)2.80%	2018 County Levy		65,622,196
Total Levy Increase including debt service\$ 3,250,000Total amount necessary to cut\$ 1,609,445Advisory Levy Objective2.50%New Construction Actual (2017)2.40%Levy increase for County homeowner0.10%Last 12 months CPI-U percentage (thru May 2018)2.80%	Increase in Dollars	\$	1,640,555
Total Levy Increase including debt service\$ 3,250,000Total amount necessary to cut\$ 1,609,445Advisory Levy Objective2.50%New Construction Actual (2017)2.40%Levy increase for County homeowner0.10%Last 12 months CPI-U percentage (thru May 2018)2.80%	Projected Increases without debt service	\$	2,475,000
Total amount necessary to cut\$ 1,609,445Advisory Levy Objective2.50%New Construction Actual (2017)2.40%Levy increase for County homeowner0.10%Last 12 months CPI-U percentage (thru May 2018)2.80%	Debt Service additional		
Advisory Levy Objective2.50%New Construction Actual (2017)2.40%Levy increase for County homeowner0.10%Last 12 months CPI-U percentage (thru May 2018)2.80%			
New Construction Actual (2017)2.40%Levy increase for County homeowner0.10%Last 12 months CPI-U percentage (thru May 2018)2.80%	Total amount necessary to cut	\$	1,609,445
New Construction Actual (2017)2.40%Levy increase for County homeowner0.10%Last 12 months CPI-U percentage (thru May 2018)2.80%	Advisory Levy Objective		2 50%
Levy increase for County homeowner0.10%Last 12 months CPI-U percentage (thru May 2018)2.80%			
Last 12 months CPI-U percentage (thru May 2018) 2.80%			
	·		
			-2.70%

Estimated Taxes on \$100,000 Home in 2019 - Inflation Adjusted 2017 - \$493.94 2018 - \$485.00 2019 Estimate- \$471.91

Fiscal Note

<u>Report Regarding Annual County Budget – Advisory Levy Objective</u>

Levy Objective Benchmark

It is estimated that adopting a levy objective of 2.50% adjusting for inflation would result in a reduction in taxes to the County home owner.

This estimate is arrived at as follows: Using 2.40% as an estimate of new construction increase, a levy of 2.50% would result in a .10% increase in levy for the County homeowner. The Consumer Price Index (CPI) for the last 12 months ending May 2018 was 2.80%. Applying a 2.80% CPI decrease to the range results in an inflation-adjusted decrease of 2.70% for the County homeowner.

Fiscal Impact of Levy Objective

The Administration estimates presently that in order to achieve the 2.50% objective, it will be necessary to increase revenue or reduce spending by a combined net total of \$1.61 million. Certain major factors that could influence this amount positively or negatively are any State budget changes, sales tax revenue, health insurance, interest earnings, Human Services placement costs, Human Services Intergovernmental aids, jail revenue for the housing of federal inmates, and any economic development initiatives. It is not known at this time whether achieving this levy objective would impact programs or services. The Administration will identify this as part of the budget process as necessary. There are presently no new County Board adopted programs that would impact the 2019 levy.

Debt Service

Debt service shall be included as part of the levy objective. Debt service is currently projected to increase \$775,000 in 2019.

Report Prepared By: Barna Bencs Budget Director July 6, 2018