

Kenosha



County

BOARD OF SUPERVISORS

RESOLUTION NO. _____

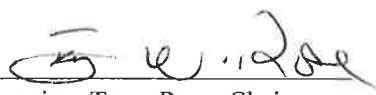
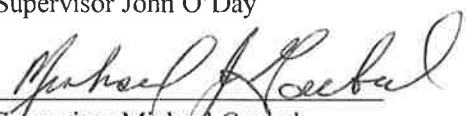
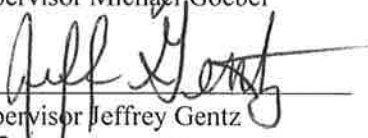

Authorizing Resolution 2019 Kenosha County Budget – Advisory Levy Objective			
Original <input type="checkbox"/>	Corrected <input type="checkbox"/>	2nd Correction <input type="checkbox"/>	Resubmitted <input type="checkbox"/>
Date Submitted July 12, 2018		Date Resubmitted:	
Submitted By: Finance & Administration Committee			
Fiscal Note Attached : Yes		Legal Note Attached <input type="checkbox"/>	
Prepared By: Barna Bencs, Budget 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

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

2019 ADVISORY LEVY FORECAST

FINANCE & ADMINISTRATION COMMITTEE 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	\$ 250,000
Public Works 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	<u>\$ 2,875,000</u>
---------------------	---------------------

Anticipated Decreases in Levy

Sales Tax Revenue	\$ 200,000
Circuit Court, ROD, Treasurer, Clerk, Purch Revenue	\$ 200,000

Total Levy Reductions	<u>\$ 400,000</u>
-----------------------	-------------------

Levy Increase for operations	<u>\$ 2,475,000</u>
------------------------------	---------------------

Increase in Debt Service	\$ 775,000
--------------------------	------------

Total Levy Required for 2019 Budget	<u>\$ 3,250,000</u>
-------------------------------------	---------------------

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	\$ 2,475,000
Debt Service additional	\$ 775,000
Total Levy Increase including debt service	\$ 3,250,000
Total amount necessary to cut	\$ 1,609,445

Advisory Levy Objective	2.50%
New Construction Actual (2017)	2.40%
Levy increase for County homeowner	0.10%
Last 12 months CPI-U percentage (thru May 2018)	2.80%
Inflation Adjusted Increase/(Decrease)	-2.70%

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

Fiscal Note

Report Regarding Annual County Budget – Advisory Levy Objective

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