

# Kenosha



# County

## BOARD OF SUPERVISORS




RESOLUTION NO. \_\_\_\_\_

<b>Authorizing Resolution</b> 2018 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 <b>July 13, 2017</b>		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 2018 Kenosha County general purpose property tax levy may increase in an amount not to exceed 2.75% over the 2017 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

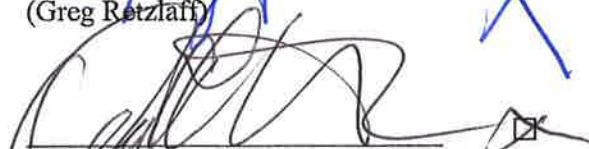
	<u>Aye</u>	<u>Nay</u>	<u>Abstain</u>	<u>Excused</u>
 (Terry Rose, Chairman)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
 (Ronald J. Frederick, Vice Chair)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
 (Edward Kubicki)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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(Greg Retzlaff)

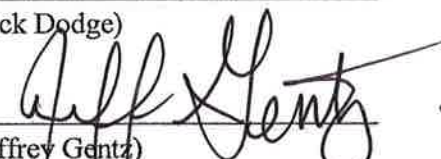
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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(Daniel Esposito)

<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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(Rick Dodge)

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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(Jeffrey Gentz)

<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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## 2018 LEVY FORECAST

### Anticipated Increases in Levy

Health Insurance/Prescription cost increase	\$	975,000
Personnel expense increases (Salaries/OT/Temp)	\$	875,000
Human Services levy increase	\$	325,000
Sheriff Levy increase (not personnel)	\$	275,000
Joint Services levy increase	\$	250,000
DPW Levy increase	\$	225,000
Net new positions levy increase	\$	200,000
Workers Comp Insurance increase	\$	100,000
IT Data Processing expense increases	\$	100,000
Total Levy Increase	\$	3,325,000

### Anticipated Decreases in Levy

Sales Tax Revenue increase	\$	350,000
Circuit Court, ROD, Treasurer Revenue increase	\$	100,000

Total Levy Reductions	\$	450,000
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Projected Levy increase for operations	\$	2,875,000
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Increase in Debt Service levy	\$	550,000
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Total Levy increase required for 2018 Budget	\$	3,425,000
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2018 County General Purpose Levy @ 2.75%	\$	65,625,446
2017 County General Purpose Levy	\$	63,869,047
Levy increase using Advisory Levy limit	\$	1,756,399
Projected Levy increase without debt service	\$	2,875,000
Debt Service levy increase	\$	550,000
Total Levy increase including debt service	\$	3,425,000
Total amount necessary to cut	\$	1,668,601

Advisory Levy Objective	2.75%
Estimate for New Construction (2016)	2.65%
Levy increase for County homeowner	0.10%
Last 12 months CPI-U percentage (thru May 2017)	1.90%
Inflation Adjusted Increase/(Decrease)	-1.80%

Estimated Taxes on \$100,000 Home in 2018 - Inflation Adjusted  
2016 - \$487.93 2017 - \$491.77 2018 Estimate - \$477.89

## **Fiscal Note**

### **Report Regarding Annual County Budget – Advisory Levy Objective**

#### **Levy Objective Benchmark**

It is estimated that adopting a levy objective of 2.75% adjusting for inflation would result in a reduction in taxes to the County home owner.

This estimate is arrived at as follows: Using 2.65% as an estimate of new construction, a levy of 2.75% would result in a .10% increase in levy for the County homeowner. The Consumer Price Index (CPI) for the last 12 months ending May 2017 was 1.90%. Applying a 1.90% CPI decrease to the range results in an inflation-adjusted decrease of 1.80% for the County homeowner.

#### **Fiscal Impact of Levy Objective**

The Administration estimates presently that in order to achieve the 2.75% objective, it will be necessary to increase revenue or reduce spending by a combined net total of \$1.67 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, if necessary. There are presently no new County Board adopted programs that would impact the 2018 levy.

#### **Debt Service**

Debt service shall be included as part of the levy objective. Debt service will is currently projected to increase \$550,000 in 2018.

Report Prepared By:  
Barna Bencs  
Budget Director  
July 7, 2017