

Kenosha



County

BOARD OF SUPERVISORS

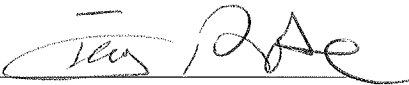


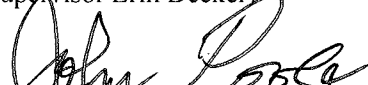
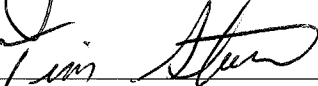

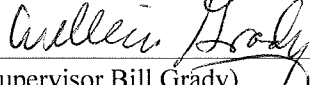
RESOLUTION NO. _____

Advisory Resolution 2023 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 14, 2022		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 2023 Kenosha County general purpose property tax levy may increase in an amount not to exceed 1.75% over the 2022 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>
 (Supervisor Terry Rose, Chairman)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
 (Supervisor David Geertsens, Vice-Chair)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
 (Supervisor Erin Decker)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
 (Supervisor John Poole)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
 (Supervisor Tim Stocker)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
 (Supervisor Brian Bashaw)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
 (Supervisor Bill Grady)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

2023 ADVISORY LEVY FORECAST

Finance & Administration Committee Presentation

July 2022

Anticipated Increases in Levy- Fixed Costs

Personnel expense increases (Salaries/OT/Temp)	\$	2,050,000
Debt Service increase	\$	766,000
Health/Prescription Insurance cost increase	\$	700,000
Joint Services increase	\$	400,000
Sheriff inmate/pharmaceutical medical expense increase	\$	360,000
Sheriff non-personnel operating expense increase	\$	300,000
Human Services non-personnel operating expense increase	\$	300,000
Public Works non-personnel operating expense increase	\$	275,000
Human Services court-ordered placement expense increase	\$	200,000
Net new positions levy	\$	200,000
District Attorney temporary staffing	\$	170,000
Liability Insurance increase	\$	125,000
IT data processing cost increase	\$	100,000
Property Insurance increase	\$	25,000

Projected Levy Increases Total	\$	5,971,000
--------------------------------	----	-----------

Potential Decreases in Levy

Sales Tax Revenue	\$	1,000,000
Other Unknown Revenue Sources	\$	900,000

Potential Levy Decreases Total	\$	1,900,000
--------------------------------	----	-----------

Net Projected Increase to Levy	\$	4,071,000
--------------------------------	----	-----------

2023 County General Purpose Levy @ 1.75%	\$	74,013,873
2022 County Levy	\$	72,740,907
Increase in Dollars	\$	1,272,966
Total Projected Levy Increase	\$	4,071,000
Total Expenditures to Cut / Revenue Increase to achieve advisory levy	\$	2,798,034

Advisory Levy Percentage	1.75%
New Construction Actual (2021)	3.25%
Projected Levy Increase for County homeowner	-1.50%
Last 12 month CPI-U percentage (through May 2022)	8.60%
Inflation Adjusted Increase/(Decrease)	-10.10%

Estimated Taxes on \$100,000 Home in 2023

2022 - \$417.95 2023 Estimate - \$393.80

Fiscal Note

Levy Objective Benchmark

It is estimated that adopting a levy objective of 1.75% adjusted for inflation would result in a reduction in taxes to the County homeowner.

This estimate is arrived at as follows: Using 3.25% as an estimate of new construction increase, a levy increase of 1.75% would result in a 1.50% decrease in levy for the County homeowner. The Consumer Price Index (CPI) for the last 12 months ending May 2022 was 8.60%. Applying a 8.6% CPI decrease to the rate results in an inflation-adjusted decrease of 10.10% or approximately \$24.15 for a \$100,000 home.

Fiscal Impact of Levy Objective

The Administration estimates that to achieve the example of a 1.75% levy increase, it would be necessary to increase revenue or reduce spending by a combined net total of \$2.82 million. This estimate does not include potentially material additional costs that could influence this amount negatively. These factors include but are not limited to, State budget changes causing added unfunded mandates, higher Human Services juvenile placement costs, changes to certain employee group compensation, increasing inflationary pressures on costs, and the lingering economic effects of the COVID-19 pandemic. It is not known at this time whether this advisory levy amount 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 2023 levy.

Debt Service

Debt service shall be included as part of the levy objective. Debt service is currently projected to increase \$766,000 in 2023.