



INFLATION, LEVY LIMITS, AND COUNTY BUDGETS

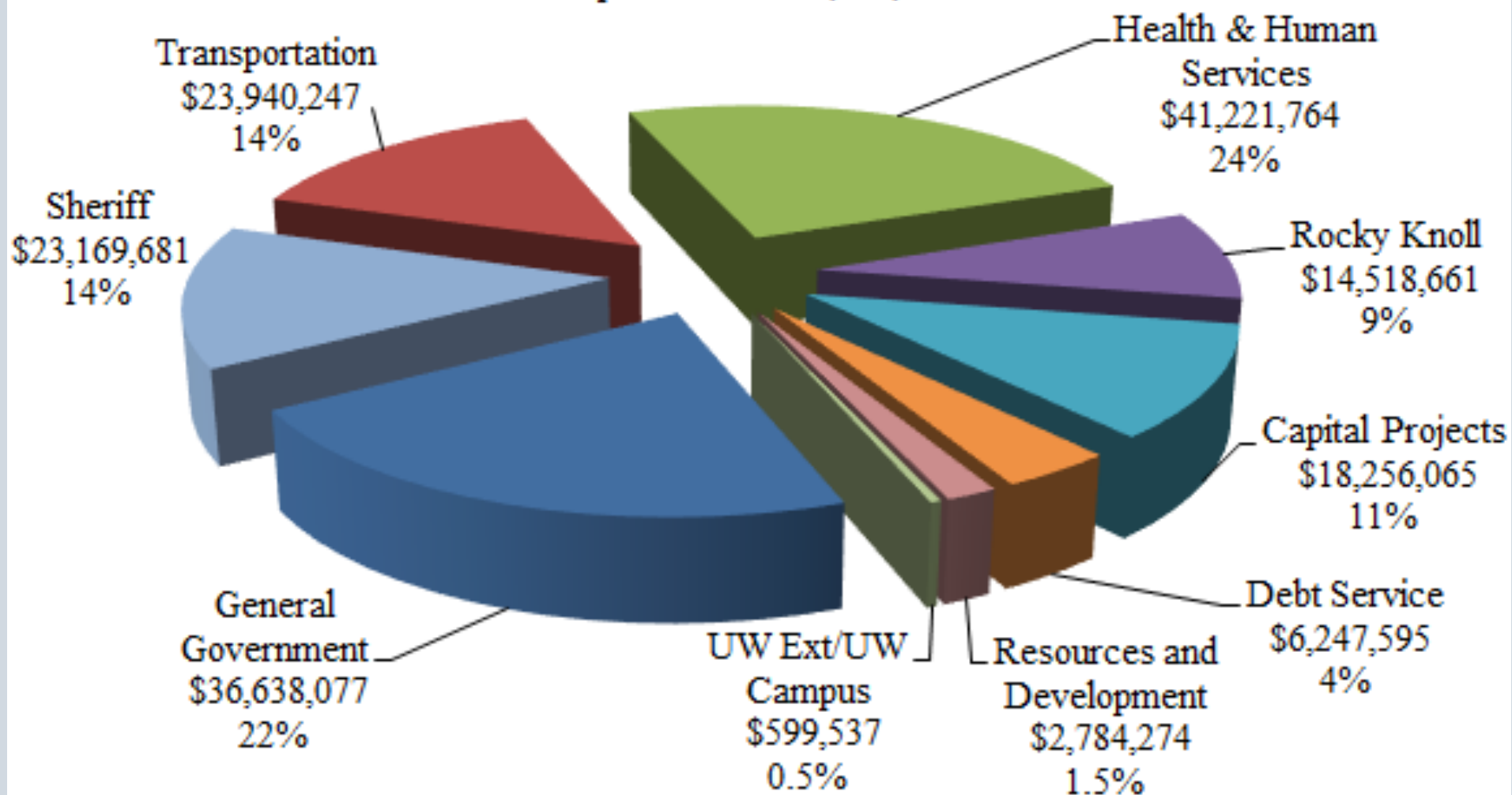
2022 WISCONSIN COUNTIES ASSOCIATION CONFERENCE

COUNTY ADMINISTRATOR ADAM PAYNE

SEPTEMBER 19, 2022

Sheboygan County's 2022 Adopted Total Expenditures

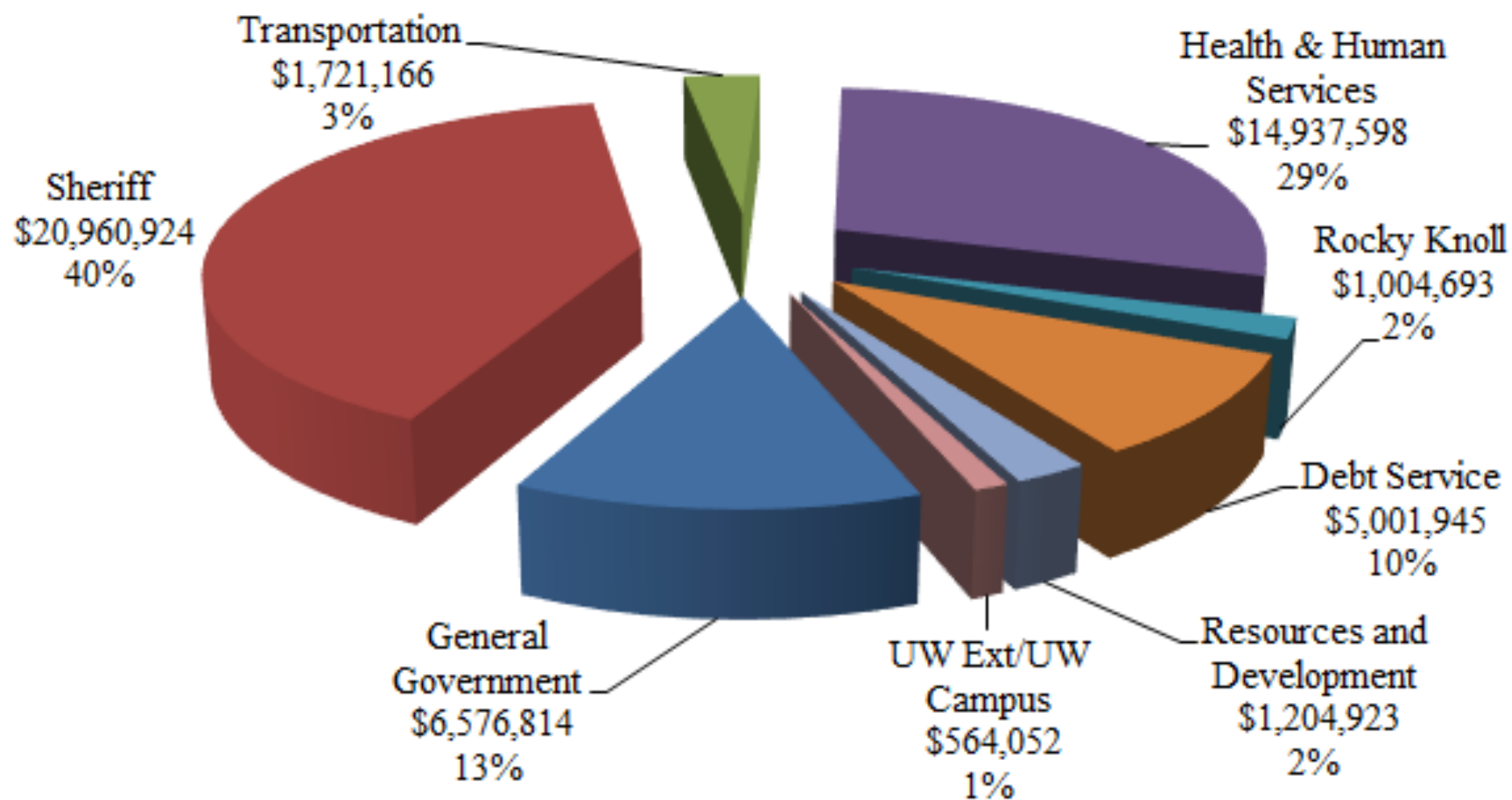
All Departments \$167,375,901



Sheboygan County's 2022 total expenses for major departments. The "General Government" category shown includes the budgeted expenditures for all departments not listed. Funding for total expenditures includes property tax levy, state and federal funding, fees for services, interest revenue, and other non-levy revenues.

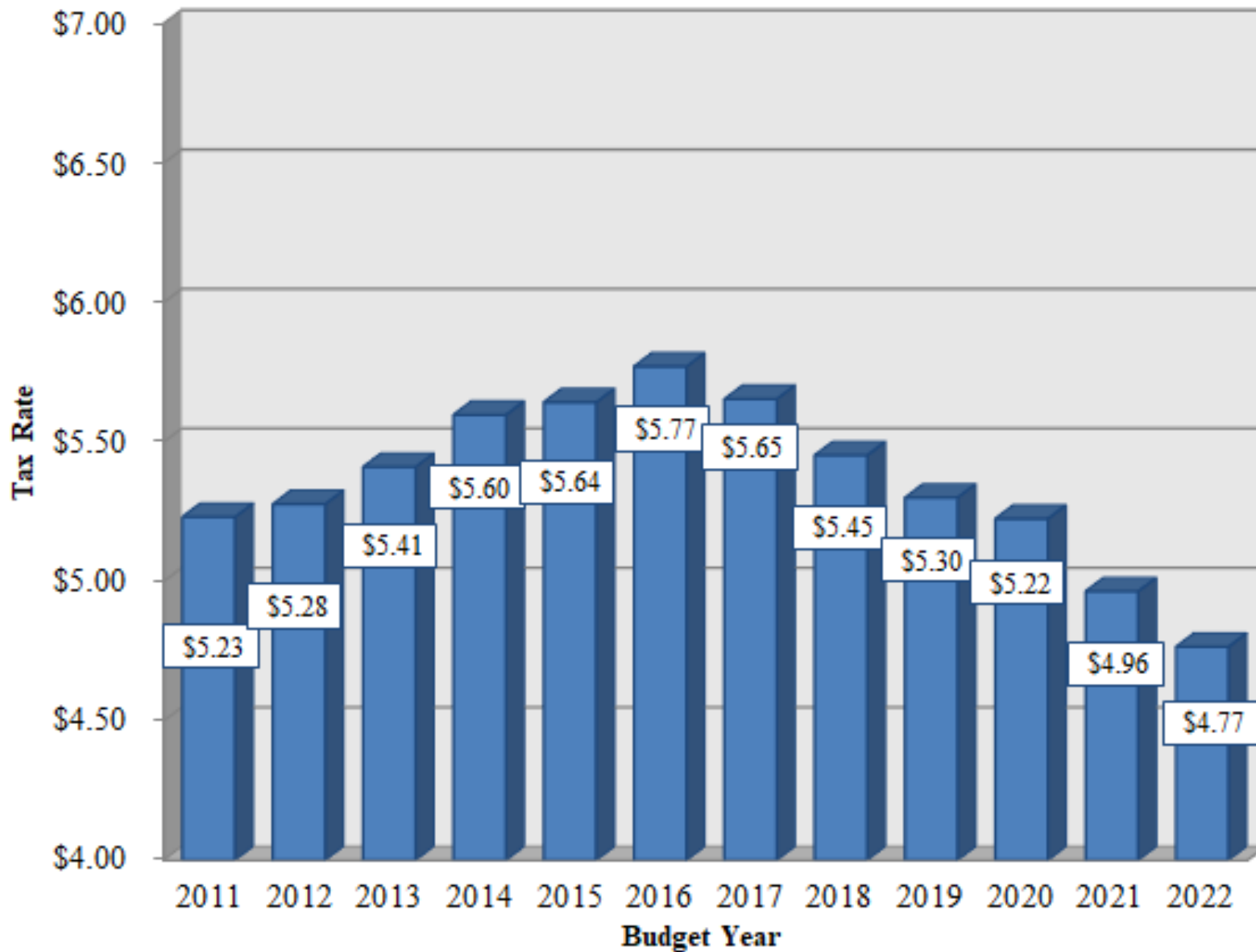
Sheboygan County's Portion of the 2022 Adopted Property Tax Levy

All Departments \$51,972,115



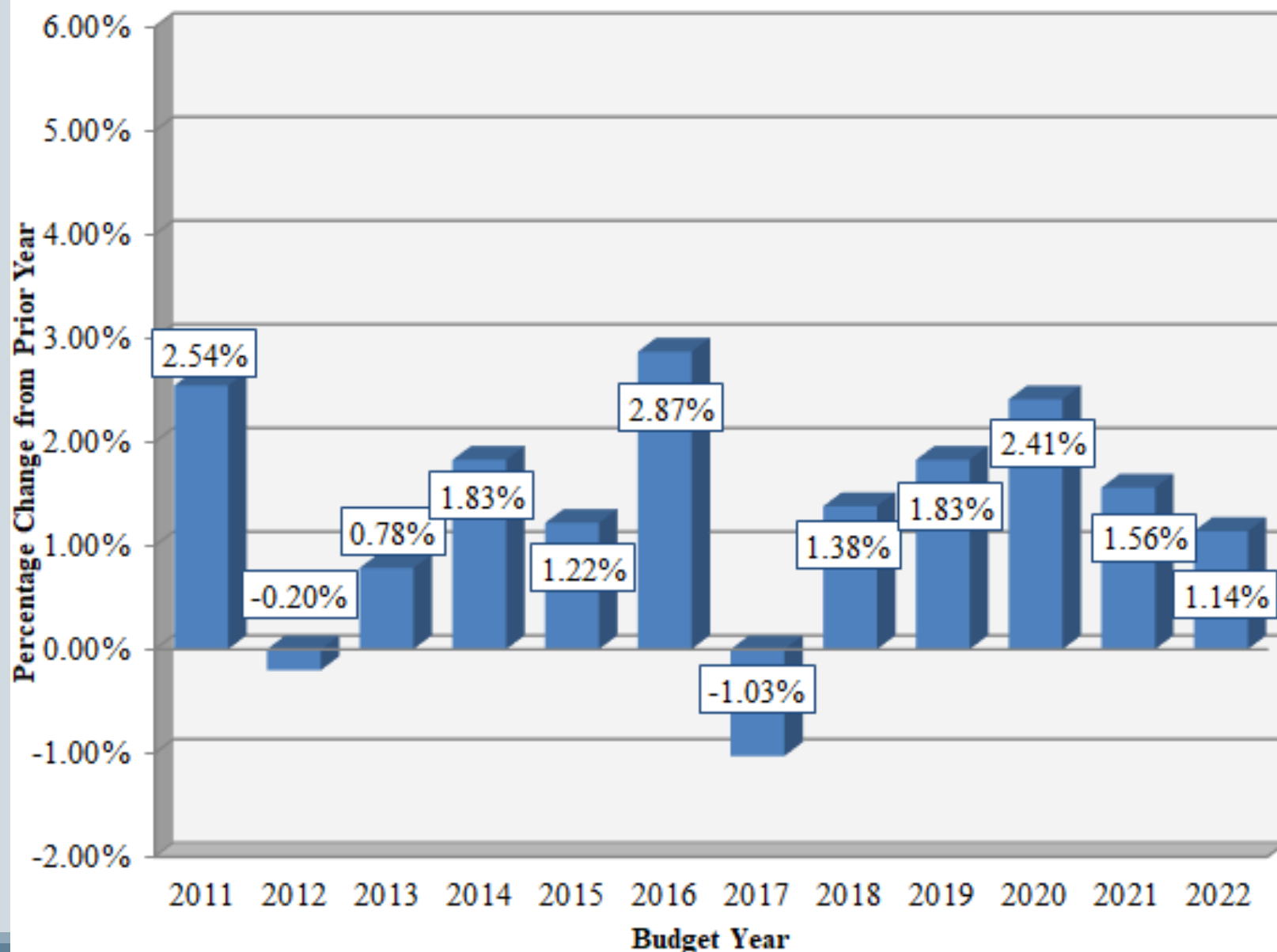
Sheboygan County's 2022 tax levy broken out by major categories. The Sheboygan County property tax levy increased \$585,430, or 1.14%, from 2021 to 2022.

Sheboygan County Adopted Tax Rates per \$1,000 of equalized valuation



The tax rate decreased 19 cents from 2021 to 2022 which is a 4.01% decrease.

Sheboygan County Adopted Property Tax Levy Trend % Change in County Share of Property Taxes



Since 2011, the average annual percentage change is 1.22%.

BUDGET DEVELOPMENT SCHEDULE

Date	Activity
February – May	Preliminary Budget Assumptions, Estimates and Preparations
April – May	Executive & Finance Committees
June 15	County Board Leadership Forum
June 22	Budget Kickoff
July 5 – August 5	Base Budget Review with County Administrator
July 5 – August 5	Liaison Committee Reviews
August 10 – September 21	Finance Committee Reviews
September 28	Adoption of 5-Year Capital Plan
October 7	Budget Published
October 18	Budget Presented to County Board
October 25	Public Hearing
November 1	Final Adoption

BUDGET DEVELOPMENT PRINCIPLES

- **Goal:** Strive to succeed with existing financial resources and tax levy associated with net new construction
- **Guiding Principles:**
 - Maintain essential programs and services
 - Improve departmental efficiency
 - Direct resources based on County priorities
 - Position the County for continued fiscal stability
- **Targets:** Departments will receive specific, targeted levy amounts
- **Capital Outlay:** Requests are broken out and authorized separately prior to their inclusion in departmental budgets
- **Performance Measures:** Outcome assessments for programs and services

2023 BUDGET ASSUMPTIONS

- No change in state shared revenue
- 3% pay for performance and 2.5% across the board increase for Sheriff Deputies wages and wage related benefits
- As of May 2022, CPI increase over prior year annual average is 8.1%
- 5.0% increase in employee health insurance costs
- 0% increase in dental insurance costs
- WRS contribution rates are available in June. No changes have been included in the current assumptions.
- Capital outlay funding set at \$500,000
- Furniture Pool set at \$70,000
- Capture of net new construction via tax levy
- Register of Deeds to absorb levy impacts for pay for performance and health insurance, and increase contribution by \$50,000
- Redirected levy from Health and Human Services of \$694,015 (due to prior positive variances and increased medical assistance revenue)
- Direct Property Tax relief through \$1,000,000 of sales tax revenue applied to debt service support

COST CONTAINMENT INITIATIVES

COST CONTAINMENT INITIATIVES

- **Department Consolidations/Relocations**

- Register in Probate with Clerk of Courts (2000)
- Comprehensive Health Care Center with Rocky Knoll Nursing Home (2002)
- Printing with Information Technology (2006)
- Privatization of Sunny Ridge Nursing Home (2007)
- UW Extension with UW Sheboygan (2007)
- Property Listing with Treasurer (2009)
- Land & Water co-located with Planning (2009)
- ADRC from Baxter Building to Sheboygan Falls (2009)
- Land & Water consolidated with Planning (2010)

COST CONTAINMENT INITIATIVES

- **Department Consolidations/Relocations (cont.)**

- Payroll with Finance Department (2010)
- Airport with Highway (2012)
- Child Support with Health and Human Services (2015)
- Combined Emergency Dispatch (2016)
- Fiber Network Ring connecting County facilities (2017)
- Transportation Complex consolidated 3 Highway sheds (2017-2018)
- Veterans Service Office co-located with Aging Disability Resource Center (2019)
- Economic Support co-located with the Aging & Disability Resource Center (2021)

COST CONTAINMENT INITIATIVES

- Staffing Changes – from 1,349 employees in 2003 to 850 in 2022 (37% reduction)
- Shared Purchasing Agent with City of Sheboygan (2008)
 - Cost savings of \$57,561+ annually
- Innovative IT service delivery (2012)
 - Hybrid public and private sector staff
 - Cost savings of \$250,000+ annually

COST CONTAINMENT INITIATIVES

- Established County InHealth Clinic (2008)
- Enhanced County Wellness Programs (2008)
- Health Insurance Plan Design Changes (2008)
- Health Insurance Network/Administrator Change (2012)
- Migrate Retirees from County Health Insurance to Health Insurance Exchanges (2013)
- Established Employee Fitness Plan (2015)
- Employee Benefits joined Wisconsin Counties Association Group Health Trust (2016)

COST CONTAINMENT INITIATIVES

- County-wide Program Evaluation & Prioritization Process (2005 & 2009)
- Operation Studies of:
 - Health Care Centers (2004)
 - Health & Human Services (2006)
 - Sheriff's Department (2008)
 - Highway Department (2008)
 - Child Support (2009)
 - Information Systems (2011)
 - Clerk of Courts (2012)
 - Human Resources (2012)
 - Health & Human Services Administrative Support Services (2012)
 - Treasurers Department (2019)
- Alternatives to Incarceration (2019 & 2020)
- Health & Human Services Program Evaluation & Prioritization Process (2020)

REVENUE ENHANCEMENTS

- 1/2% County Sales Tax (2017)
- ARPA Funds
- Grant Writer
- Collaboration with Private Sector and Sheboygan County Economic Development Corporation
 - Leverage resources for capital improvements

— **THANK YOU** —
