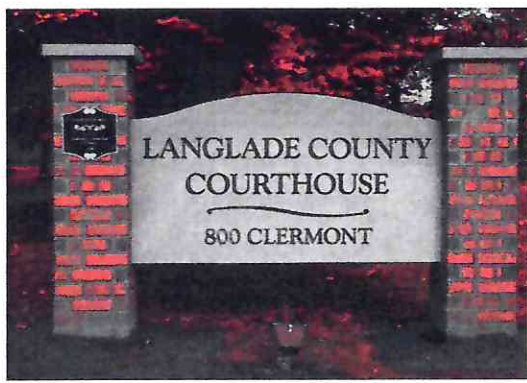


# LANGLADE COUNTY

## 2022 Annual Budget



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## 2022 BUDGET MESSAGE

### TO THE HONORABLE LANGLADE COUNTY BOARD OF SUPERVISORS:

I am pleased to present the 2022 proposed Annual Budget to the County Board for its consideration. This proposed budget and the 2021 tax levy will be presented for approval at the October 25<sup>th</sup> County Board meeting.

I would first like to thank everyone who contributed to building this budget. Creating a county-wide budget is a team effort and it could not be accomplished without the assistance of all employees and supervisors. The 2022 budget includes a very small tax increase while maintaining or increasing funding for basic services, providing a conservative but competitive increase to wages and benefits and adding personnel as needed.

Langlade County continues to function at a high level because of the many people dedicated and committed to the success of our community. We have an excellent team of employees who add value to our community through the services they provide.

The levy for the County is the total tax levy of all the property within the County. The 2021 levy to be collected in 2022 is \$11,397,427 which is an increase of only \$200,634. This year the equalized value of all the property in Langlade County is \$1,843,724,000, an increase of \$25,012,500 (1.38%) from the previous year. The mill rate is 6.182 which means taxpayers will pay \$618.17 on \$100,000 of property valuation. The increase is a modest \$2.53 per \$100,000 in valuation. The County is allowed an increase in tax levy based on the value of new property constructed in the previous year, called net new construction. The additional tax levy added for net new construction is \$81,702.

Wisconsin's levy limits rules continue to be the strictest in the Country making it difficult to continue to fund services and pay competitive wages and benefits. We will continue to work on cost savings strategies to maximize efficiencies while continuing to provide necessary services and other amenities.

The 2022 budget cycle was unique in that we were dealing with some interesting times with Covid funding, FEMA funding from the storms of 2019, recovering timber markets, and changes in key financial staff. We have some concerns and challenges ahead of us for 2023 and will need to focus on staff retention, building our health insurance trust fund, potential reductions to Covid and FEMA funding, etc. but I am confident we have the management and staff in place to steer the ship and look forward to the process.

Respectfully Submitted,



Jason Hilger, C.P.A.  
County Manager

# 2022 Budget Highlights Pg 1

	ACTUAL 12-31-2017	ACTUAL 12-31-2018	ACTUAL 12-31-2019	ACTUAL 12-31-2020	REVISED 2021	2022 Budget
Total Levy	\$ 9,563,658	\$ 9,716,027	\$ 9,775,396	\$ 10,364,812	\$ 11,196,793	\$ 11,397,427
Eq. Value	\$ 1,667,402,200	\$ 1,674,467,700	\$ 1,726,253,800	\$ 1,786,660,500	\$ 1,818,711,500	\$ 1,843,724,000
Mill Rate	5.736	5.802	5.663	5.801	6.156	6.182
Taxes per \$100,000 in valuation	\$ 573.57	\$ 580.25	\$ 566.28	\$ 580.12	\$ 615.64	\$ 618.17
Change in Taxes per \$100,000 in valuation	21.27	6.68	(13.97)	13.84	35.52	2.53
Increase in levy		\$ 152,369	\$ 59,369	\$ 589,416	\$ 831,981	\$ 200,634
% increase in levy		1.59%	0.61%	6.03%	8.03%	1.79%
Total Revenues	\$ 30,829,514	\$ 36,517,193	\$ 36,039,531	\$ 37,026,236	\$ 32,371,934	\$ 40,224,272
Total Expenditures	\$ 31,050,274	\$ 31,676,952	\$ 37,260,246	\$ 36,389,504	\$ 32,369,934	\$ 39,804,390
Net	\$ 220,760	\$ (4,840,241)	\$ 1,220,715	\$ (636,732)	\$ (2,000)	\$ (419,882)
Applied (surplus) Funds 210 - Road and Bridge Fund	\$ (458,442)	\$ (738,514)	\$ (94,615)	\$ 554,025	\$ -	\$ 517,800 1
Applied (surplus) Funds 220 - Social Services Fund	\$ 270,284	\$ (87,112)	\$ (67,936)	\$ (70,128)	\$ -	\$ -
Applied (surplus) Funds 240 - EDC Loan Fund	\$ (300,328)	\$ (216,512)	\$ 825,552	\$ (457)	\$ -	\$ -
Applied (surplus) Funds 250 - Housing Rehab RLF	\$ (77,035)	\$ (21,868)	\$ 33,020	\$ (25,951)	\$ -	\$ -
Applied (surplus) Funds 251 - Northwoods CDBG	\$ (8,328)	\$ (33,478)	\$ 43,053	\$ (68,638)	\$ -	\$ -
Applied (surplus) Funds 255 - Community Development Loan Fund	\$ (15,772)	\$ (16,025)	\$ 8,747	\$ 21,576	\$ 65,000	\$ 75,000 2
Applied (surplus) Funds 260 - Public Health Department	\$ 4	\$ 1,571	\$ (4,266)	\$ (145,814)	\$ -	\$ -
Applied (surplus) Funds 270 - Jail Assessment	\$ (6,014)	\$ (2,081)	\$ (238)	\$ 10,060	\$ -	\$ -
Applied (surplus) Funds 280 - Fairgrounds	\$ (4,796)	\$ (1,644)	\$ 21,614	\$ 8,767	\$ -	\$ (4,107) Surplus
Applied (surplus) Funds 300 - Debt Service	\$ -	\$ (2,745)	\$ -	\$ 2,694	\$ -	\$ -
Applied (surplus) Funds 420 - ARPA/Rescue Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (863,619) Surplus
Applied (surplus) Funds 440 - ST Borrowing/Capital Projects Fund	\$ -	\$ -	\$ 13,816	\$ (313,797)	\$ -	\$ -
Applied (surplus) Funds 450 - Long Term Borrowing/CP Fund	\$ 642,835	\$ (2,062,578)	\$ 822,751	\$ 410,639	\$ -	\$ -
Applied (surplus) Funds 510 - Dog License Fund	\$ -	\$ (10,256)	\$ 10,256	\$ -	\$ -	\$ -
Applied (surplus) Funds 540 - Lenzner Trust Fund	\$ -	\$ -	\$ -	\$ -	\$ 2,848	\$ -
Applied (surplus) Funds 550 - Jail Commissary Fund	\$ (3,514)	\$ 1,566	\$ (7,414)	\$ 16,967	\$ -	\$ -
Applied (surplus) Funds 570 - DSS Protective Pay Trust	\$ -	\$ -	\$ (9,650)	\$ (5,280)	\$ -	\$ -
Applied (surplus) Funds 571 - Circuit Court Trust	\$ -	\$ -	\$ (351,030)	\$ (153,857)	\$ -	\$ -
Applied (surplus) Funds 572 - Jail Commissary Trust	\$ -	\$ -	\$ (14,478)	\$ 4,057	\$ -	\$ -
Applied (surplus) Funds 610 - Highway	\$ (6,969)	\$ (1,145,787)	\$ (430,346)	\$ (445,858)	\$ -	\$ 81,250 3
Applied (surplus) Funds 620 - Health Insurance Trust	\$ 130,828	\$ 264,909	\$ 573,475	\$ (68,402)	\$ -	\$ (229,167) Surplus
Applied (surplus) Funds 100 - Utilize IT Fund Balance for Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 280,000 4
Applied (surplus) Funds 100 - General Fund - Unassigned	\$ 58,007	\$ (769,687)	\$ (151,596)	\$ (367,335)	\$ (69,848)	\$ (277,039) Surplus
Net Applied (surplus) Funds	\$ 220,760	\$ (4,840,241)	\$ 1,220,715	\$ (636,732)	\$ (2,000)	\$ (419,882)
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

1 Using \$250K for Hwy building and \$251,576 for Hwy T bridge

2 Using for CDBD Admin

3 Fund Surplus of \$418,750 less \$500k applied for Hwy building

4 Using for Backup Servers (\$225k), Fire Suppression (\$50k) and secure closets (\$5k)



## 2022 Budget Highlights Pg 2

	ACTUAL 12-31-2017	ACTUAL 12-31-2018	ACTUAL 12-31-2019	ACTUAL 12-31-2020	REVISED 2021	2022 Budget
<b>REVENUES BY SOURCE:</b>						
FINES	\$ 80,183	\$ 79,847	\$ 83,390	\$ 113,404	\$ 79,815	\$ <b>90,000</b>
INTERGOVERNMENTAL CHARGES FOR SERVICES	\$ 290,922	\$ 299,016	\$ 306,043	\$ 192,283	\$ 131,000	\$ <b>76,200</b>
INTERGOVERNMENTAL REVENUES	\$ 10,855,918	\$ 10,898,304	\$ 11,897,930	\$ 14,613,073	\$ 10,790,102	\$ <b>15,325,744</b>
INDEPARTMENTAL CHARGES FOR SERVICES	\$ 479,350	\$ 528,464	\$ 529,563	\$ 535,949	\$ 551,076	\$ <b>380,082</b>
LICENSES AND PERMITS	\$ 92,085	\$ 106,844	\$ 104,419	\$ 120,585	\$ 109,340	\$ <b>115,650</b>
MISC	\$ 1,782,012	\$ 1,726,945	\$ 2,408,191	\$ 1,020,630	\$ 818,974	\$ <b>759,704</b>
OTHER FINANCING SOURCES	\$ 1,329	\$ 3,639,031	\$ 4,966	\$ 407,892	\$ 1,000	\$ <b>1,000</b>
PUBLIC CHARGES FOR SERVICES	\$ 5,094,111	\$ 5,833,579	\$ 5,904,357	\$ 5,056,168	\$ 4,728,576	\$ <b>5,486,263</b>
TAXES	\$ 2,001,983	\$ 2,064,175	\$ 2,129,291	\$ 2,292,526	\$ 2,201,000	\$ <b>2,644,000</b>
TRANSFERS IN	\$ 587,963	\$ 535,022	\$ 791,370	\$ 734,879	\$ 463,953	\$ <b>2,347,892</b>
FIDUCIARY ACTIVITIES	\$ -	\$ -	\$ 1,876,033	\$ 1,329,805	\$ 1,300,305	\$ <b>1,600,310</b>
LEVY	\$ 9,563,658	\$ 9,716,027	\$ 9,775,396	\$ 10,364,812	\$ 11,196,793	\$ <b>11,397,427</b>
CAPITAL CONTRIBUTED	\$ -	\$ 1,089,939	\$ 228,582	\$ 244,230	\$ -	\$ <b>-</b>
<b>TOTAL REVENUES</b>	<b>\$ 30,829,514</b>	<b>\$ 36,517,193</b>	<b>\$ 36,039,531</b>	<b>\$ 37,026,236</b>	<b>\$ 32,371,934</b>	<b>\$ 40,224,272</b>
<b>EXPENDITURES BY FUNCTION:</b>						
GENERAL GOVERNMENT	\$ 3,433,651	\$ 4,496,859	\$ 4,149,832	\$ 4,518,019	\$ 3,988,889	\$ <b>3,944,612</b>
PROTECTION OF PERSON & PROPERTY	\$ 5,229,680	\$ 5,656,827	\$ 5,670,606	\$ 5,936,435	\$ 5,579,265	\$ <b>5,691,892</b>
HEALTH AND HUMAN SERVICES	\$ 4,865,986	\$ 4,889,246	\$ 5,652,255	\$ 5,854,304	\$ 5,500,955	\$ <b>5,832,086</b>
CULTURE AND RECREATION	\$ 2,622,965	\$ 1,439,039	\$ 1,453,833	\$ 1,504,688	\$ 1,264,919	\$ <b>1,338,508</b>
CONSERVATION & DEVELOPMENT	\$ 3,216,795	\$ 2,966,599	\$ 4,640,702	\$ 3,888,182	\$ 2,703,681	\$ <b>3,349,173</b>
FIDUCIARY ACTIVITIES	\$ -	\$ -	\$ 1,500,875	\$ 1,174,725	\$ 1,300,305	\$ <b>1,600,310</b>
DEBT SERVICES	\$ 652,534	\$ 768,085	\$ 666,074	\$ 650,520	\$ 650,959	\$ <b>650,050</b>
PUBLIC WORKS	\$ 7,193,442	\$ 7,628,447	\$ 9,135,102	\$ 9,574,236	\$ 8,833,086	\$ <b>12,065,667</b>
TRANSFERS OUT	\$ 587,963	\$ 535,022	\$ 791,370	\$ 734,879	\$ 463,953	\$ <b>2,347,892</b>
AGENCY FUNDS	\$ 3,247,258	\$ 3,296,828	\$ 3,599,597	\$ 2,553,516	\$ 2,718,000	\$ <b>2,984,200</b>
FUND BALANCE APPLIED	\$ -	\$ -	\$ -	\$ -	\$ (634,078)	\$ <b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 31,050,274</b>	<b>\$ 31,676,952</b>	<b>\$ 37,260,246</b>	<b>\$ 36,389,504</b>	<b>\$ 32,369,934</b>	<b>\$ 39,804,390</b>
<b>NET SURPLUS (DEFICIT)</b>	<b>\$ (220,760)</b>	<b>\$ 4,840,241</b>	<b>\$ (1,220,715)</b>	<b>\$ 636,732</b>	<b>\$ 2,000</b>	<b>\$ 419,882</b>

## 2022 Budget Highlights - Page 3

Receiving ARPA funds again in 2022	\$ 1,863,619	
Budgeting use of ARPA funds:	\$ 350,000	Broadband to Elcho and Kent Towers
	\$ 400,000	Simulcast equipment for these towers and Hillside Tower
	\$ 250,000	Renovations to Veterans Memorial Park and Camp De Langlade

Included in Administration Budget for Contingent Uses	\$ 100,000	
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Personnel changes		
Includes Community Care Caseworker Position	\$ 78,831	
Includes Park and Recreation Coordinator Position	\$ 88,757	
Removes UW-Ext Community Educator Position	\$ (25,000)	

Includes 2% raise for employees	\$ 285,000	Approx.
Includes increase the county is paying into Health Insurance Trust	\$ 350,000	Approx.
County pays 93.8% of premiums		

	Employee Increase		Employer Increase
Single	\$ 6	\$	55
Single + 1	\$ 11	\$	107
Family	\$ 16	\$	148

Spousal surcharge \$100 per month  
 Cash in lieu \$3,000 opened up to all employees

Short Term Borrowing	\$ 1,400,000	
	Large item \$ 500,000	Hwy Shop
	Large item \$ 1,250,500	15.069 miles at \$83,000/M
	New in 2021/2022 \$ 168,612	Vehicle Leases

Covid revenue budgeted - covering wages we will need to cover in 2023	\$ 268,000	
Levy allocated to public health is lower by :	\$ 150,000	

### Spending Authority:

Line items transfers - changes to budget which require no additional use of fund balance - County Manager - no resolutions needed.  
 All committed and assigned funds to be authorized by the Finance Committee-no resolutions needed.  
 All Special Revenue (Non-General Funds) to be authorized by the Finance Committee - no resolutions needed.  
 Transfers from the General Fund - 2/3 vote by County Board Resolution.

# 2022 Budget Highlights - Page 4

		12/31/20	9/30/21
Designated Fund Balances:			
Nonspendible-Delinquent Taxes		\$ 639,135	\$ 287,409
Nonspendible-Prepays		\$ 665,636	\$ 665,636
Nonspendible-Inventory		\$ 62,376	\$ 62,376
Committed for Contingencies		\$ 158,422	\$ 158,422
Committed for CIP		\$ 359,889	\$ 307,194
Assigned for Forestry Preservation		\$ 41,071	\$ 19,421
Assigned for Land Purchases		\$ 169,916	\$ 12,952
Assigned for Recreation		\$ 90,800	\$ 125,055
Assigned for Budgetary Purposes		\$ 408,555	\$ 408,555
Assigned for Sick Leave Payouts		\$ 150,000	\$ 150,000
Assigned for Computer Replacement		\$ 430,798	\$ 430,798
Assigned for Maintenance		\$ 100,000	\$ 60,092
Undesignated Fund Balance		\$ 6,352,494	\$ 9,092,838
<b>Total Fund Balance</b>		<b>\$ 9,629,092</b>	<b>\$ 11,780,748</b>
County Roads and Bridges	210	\$ 2,565,066	\$ 4,500,448
Social Services	220	\$ 225,193	\$ 375,243
Housing Rehabilitation	250	\$ 161,209	\$ 233,587
Northwoods CDBG	251	\$ 60,880	\$ 149,506
Community Development Loan	255	\$ 72,676	\$ 56,957
Health	260	\$ 130,249	\$ 283,250
Jail Assessment	270	\$ 41,223	\$ 32,081
Fairgrounds	280	\$ (7,705)	\$ (2,128)
Debt Service	300	\$ 4,283	\$ 615,433
Arpa/Rescue Fund	420	\$ -	\$ 1,863,670
Capital Projects Fund	440	\$ 85,187	\$ 27,626
2018 Borrowing	450	\$ 186,355	\$ 115,132
Dog License Trust	510	\$ 1,000	\$ 9,947
Lenzner Trust	540	\$ 2,848	\$ -
Jail Commissary	550	\$ 91,054	\$ 99,220
DSS-Protective Payee	570	\$ 14,930	\$ -
Circuit Court Trust	571	\$ 504,886	\$ 649,538
Jail Custodial	572	\$ 10,421	\$ 2,988
Highway	610	\$ 8,248,915	\$ 7,716,615
Health Insurance	620	\$ 212,121	\$ 194,199
Subtotal other funds		\$ 12,610,791	\$ 16,923,312
<b>Fund Balance - all funds</b>		<b>\$ 22,239,883</b>	<b>\$ 28,704,060</b>



**TEN-YEAR COMPARISON OF EQUALIZED VALUATIONS,  
PROPERTY TAX LEVY, AND PROPERTY TAX RATE**

<b>TAX BUDGET YEAR</b>	<b>EQUALIZED VALUATIONS</b>	<b>% OF CHANGE</b>	<b>PROPERTY TAX LEVY</b>	<b>% OF CHANGE</b>	<b>PROPERTY TAX RATE</b>	<b>% OF CHANGE</b>
<b>2013</b>	1,649,044,500	-1.43%	9,026,394	-0.79%	5.474	0.66%
<b>2014</b>	1,649,328,300	0.02%	9,079,218	0.59%	5.505	0.57%
<b>2015</b>	1,645,405,700	-0.24%	9,113,650	0.38%	5.539	0.61%
<b>2016</b>	1,664,225,600	1.14%	9,192,331	0.86%	5.523	-0.28%
<b>2017</b>	1,667,402,200	0.19%	9,563,658	4.04%	5.736	3.84%
<b>2018</b>	1,674,467,700	0.42%	9,716,027	1.59%	5.802	1.16%
<b>2019</b>	1,726,253,800	3.09%	9,775,396	0.61%	5.663	-2.41%
<b>2020</b>	1,786,660,500	3.50%	10,364,812	6.03%	5.801	2.44%
<b>2021</b>	1,818,711,500	1.79%	11,196,793	8.03%	6.156	6.12%
<b>2022</b>	1,843,724,000	1.38%	11,397,427	1.79%	6.182	0.41%