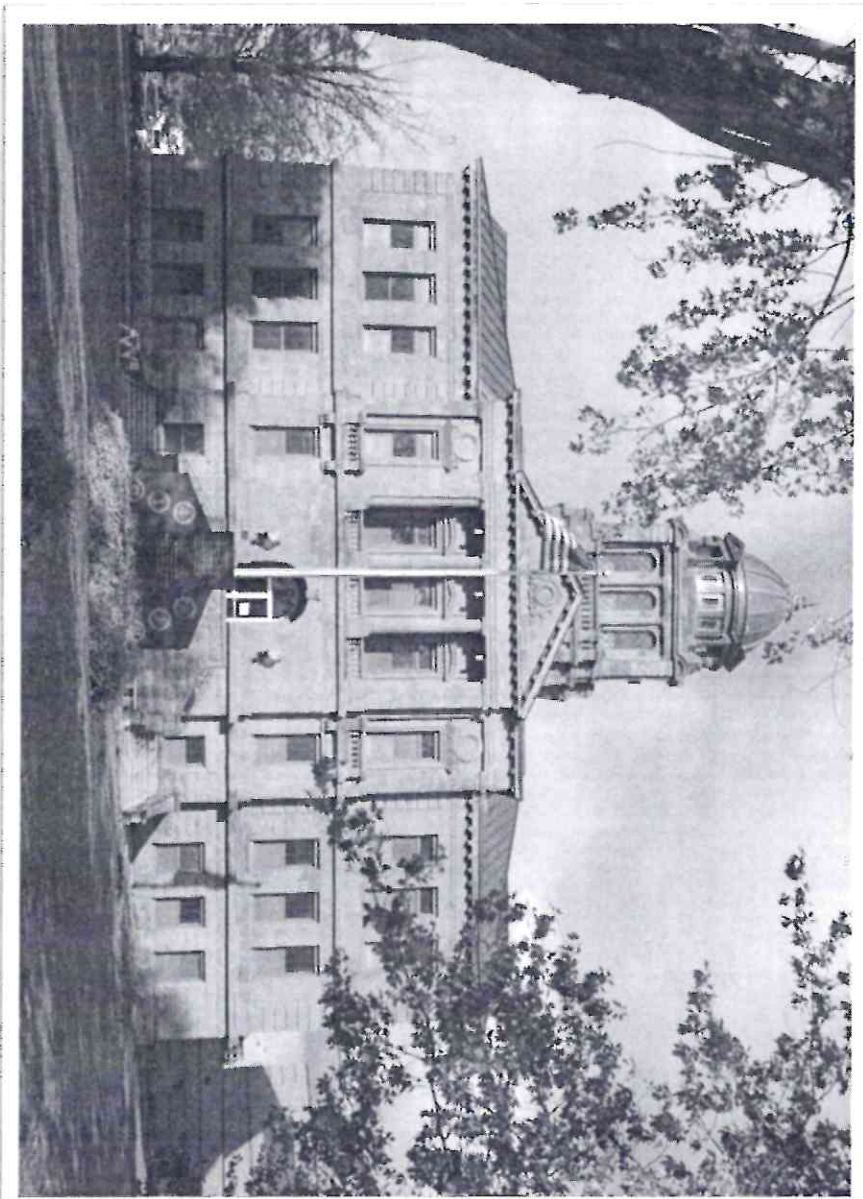


LANGLADE COUNTY

2023 Annual Budget



TO THE HONORABLE LANGLADE COUNTY BOARD OF SUPERVISORS:

I am pleased to present the 2023 proposed Annual Budget to the County Board for its consideration. This proposed budget and the 2022 tax levy will be presented for approval at the October 24th 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 2023 budget includes a tax increase to maintain basic services, provide a conservative but competitive increase to wages and benefits, add necessary personnel AND continue to fund state mandated services such as out-of-home placements and juveniles in detention centers.

The first draft budget provided for a tax increase of only .86%; however, we were notified of a recent juvenile detention center commitment which will cost the County just over \$400,000 for 2023. The attached draft budget includes this increase resulting in higher taxes.

The levy for the County is the total tax levy of all the property within the County. The 2022 levy to be collected in 2023 is \$11,895,918 which is an increase of \$498,491 (4.37%). The equalized value of property in Langlade County increased \$2.5M (13.97%) to \$2,101,203,900. As a result of the large increase in equalized value, the mill rate decreased from 6.182 to 5.661. As a result, taxpayers will pay \$566.10 on \$100,000 of property valuation. The 8.42% decrease in the mill rate means taxpayers will pay \$52 less 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 \$91,341.

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; thus, we will continue to work on cost savings strategies to maximize efficiencies while continuing to provide necessary services and other amenities.

The 2023 budget cycle was interesting as we are working with Covid funding, ARPA funding, changes to staffing levels and recovering timber markets. We have concerns and challenges ahead of us for 2024 and will need to focus on staffing efficiencies, staff retention, health insurance issues, reductions to Covid funding, Opioid and other counseling, 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 Administrator

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	ACTUAL 12-31-2017	ACTUAL 12-31-2018	ACTUAL 12-31-2019	ACTUAL 12-31-2020	ACTUAL 12-31-2021	BUDGET 12-31-2022	BUDGET 12-31-2023
Total Levy	\$ 9,563,658	\$ 9,716,027	\$ 9,775,396	\$ 10,364,812	\$ 11,196,793	\$ 11,397,427	\$ 11,895,918
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	\$ 2,101,203,900
Mill Rate	5.736	5.802	5.663	5.801	6.156	6.182	5.661
Taxes per \$100,000 in valuation	\$ 573.57	\$ 580.25	\$ 566.28	\$ 580.12	\$ 615.64	\$ 618.17	\$ 566.15
Change in Taxes per \$100,000 in valuation	21.27	6.68	(13.97)	13.84	35.52	38.05	(52.03)
Increase in levy		152,369	59,369	589,416	831,981	1,032,615	498,491
% increase in levy		1.59%	0.61%	6.03%	8.03%	9.96%	4.37%
Total Revenues	\$ 30,829,514	\$ 36,517,193	\$ 36,039,531	\$ 37,026,285	\$ 38,235,575	\$ 40,223,699	\$ 42,441,854
Total Expenditures	\$ 31,050,274	\$ 31,676,992	\$ 37,260,246	\$ 36,389,504	\$ 35,623,823	\$ 39,804,390	\$ 41,999,161
Net	\$ 220,760	\$ (4,840,241)	\$ 1,220,715	\$ (636,781)	\$ (2,611,752)	\$ (419,309)	\$ (442,694)
Applied (surplus) Funds 210 - Road and Bridge Fund	\$ (458,442)	\$ (738,514)	\$ (94,615)	\$ 554,025	\$ (237,650)	\$ 517,800	\$ -
Applied (surplus) Funds 220 - Social Services Fund	\$ 270,284	\$ (87,112)	\$ (67,936)	\$ (70,177)	\$ (203,884)	\$ -	\$ -
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)	\$ (134,998)	\$ -	\$ 72,000
Applied (surplus) Funds 251 - Northwoods CDBG	\$ (8,328)	\$ (33,478)	\$ 43,053	\$ (68,638)	\$ (24,727)	\$ -	\$ -
Applied (surplus) Funds 255 - Community Development Loan Fund	\$ (15,772)	\$ (16,025)	\$ 8,747	\$ 21,576	\$ 10,501	\$ 75,000	\$ -
Applied (surplus) Funds 260 - Public Health Department	\$ 4	\$ 1,571	\$ (4,266)	\$ (145,814)	\$ (161,915)	\$ 573	\$ -
Applied (surplus) Funds 270 - Jail Assessment	\$ (6,014)	\$ (2,081)	\$ (238)	\$ 10,060	\$ 16,165	\$ (4,107)	\$ -
Applied (surplus) Funds 280 - Fairgrounds	\$ (4,796)	\$ (1,644)	\$ 21,614	\$ 8,767	\$ (10,851)	\$ -	\$ -
Applied (surplus) Funds 300 - Debt Service	\$ -	\$ (2,745)	\$ -	\$ 2,694	\$ -	\$ -	\$ -
Applied (surplus) Funds 420 - ARPA Fund	\$ -	\$ -	\$ -	\$ -	\$ (114)	\$ (863,619)	\$ -
Applied (surplus) Funds 440 - ST Borrowing/Capital Projects Fund	\$ -	\$ -	\$ 13,816	\$ (313,797)	\$ (142,232)	\$ -	\$ -
Applied (surplus) Funds 450 - Long Term Borrowing/CP Fund	\$ 642,835	\$ (2,062,578)	\$ 822,751	\$ 410,639	\$ 87,224	\$ -	\$ -
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	\$ (11,485)	\$ -	\$ -
Applied (surplus) Funds 570 - DSS Protective Pay Trust	\$ -	\$ -	\$ (9,650)	\$ (5,280)	\$ 14,930	\$ -	\$ -
Applied (surplus) Funds 571 - Circuit Court Trust	\$ -	\$ -	\$ (351,030)	\$ (153,857)	\$ (178,301)	\$ -	\$ -
Applied (surplus) Funds 572 - Jail Commissary Trust	\$ -	\$ -	\$ (14,478)	\$ 4,057	\$ (2,560)	\$ -	\$ -
Applied (surplus) Funds 610 - Highway	\$ (6,969)	\$ (1,145,787)	\$ (430,346)	\$ (445,856)	\$ (682,971)	\$ 81,250	\$ (175,729)
Applied (surplus) Funds 620 - Health Insurance Trust	\$ 130,828	\$ 264,909	\$ 573,475	\$ (68,402)	\$ 119,846	\$ (229,167)	\$ (235,749)
Applied (surplus) Funds 100 - Utilize IT Fund Balance for Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 280,000	\$ -
Applied (surplus) Funds 100 - General Fund - Unassigned	\$ 58,007	\$ (769,687)	\$ (151,596)	\$ (367,335)	\$ (1,071,578)	\$ (277,039)	\$ (103,215)
Net Applied (surplus) Funds	\$ 220,760	\$ (4,840,241)	\$ 1,220,715	\$ (636,781)	\$ (2,611,752)	\$ (419,309)	\$ (442,694)

1 Using the \$72,000 to help fund the Economic Development Corporation

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Budgeting use of ARPA funds:

\$	1,005,361	Communications Simulcast Project - Phase 3 and 4
\$	325,000	Renovations to Perch Lake Campground
\$	247,112	Renovations to Veterans Memorial Park - nel of State Aid
\$	<u>1,577,473</u>	2023 allocations

Note \$433,408 in ARPA will be available for the 2024 budget

Included in Administration Budget for Contingent Uses \$ 100,000

Long term debts payments of approximately \$650,000 due in 2023 and 2024

Short Term Borrowing for 12/1/22 - repaid 2/1/23 \$ 1,800,000

SECTION A: ADDITIONAL BUDGET CONSIDERATIONS

CAPITAL ASSETS TO BE FUNDED PARTIALLY WITH SHORT TERM BORROWING			
440.15.571915.0000.8100	CLERK OF COURT/JUDGE CAPITAL EQUIPMENT	\$	3,200
440.18.571918.0000.8110	INFORMATION SYSTEMS COMPUTER HARDWARE/EQ.	\$	179,620
440.21.554300.0000.8200	FAIRGROUNDS CAPITAL IMPROVEMENTS	\$	214,000
440.26.571430.0000.8100	MAINTENANCE OUTLAY & SMALL PROJECTS	\$	231,500
440.30.572110.0000.8200	SHERIFF DEPARTMENT CAPITAL EQUIPMENT	\$	118,062
440.30.572115.0000.8100	COMMUNICATIONS EQUIPMENT	\$	1,005,361
440.55.573510.0000.8200	AIRPORT CAPITAL IMPROVEMENTS	\$	15,000
440.80.577992.0000.8100	PARKS CAPITAL EQUIPMENT	\$	819,224
440.92.569300.0000.8100	FORESTRY CAPITAL EQUIPMENT	\$	9,000
610.50.533150.0000.0000	COUNTY ROAD CONSTRUCTION	\$	2,029,518
VARIOUS	INSIGNIFICANT PROJECTS/CAPITAL EQUIPMENT	\$	361,975
VARIOUS	AUTO LEASES	\$	248,799
SUMMARY OF CAPITAL IMPROVEMENTS/CAPITAL PROJECTS		\$	<u>5,235,259</u>
OFFSETTING REVENUES:			
440.00.435723.0000	STEWARDSHIP GRANT (VETERANS MEMORIAL PARK)	\$	247,112
440.00.492420.0000	TRANSFER IN FROM ARPARESCUE FUNDS	\$	1,577,473
210.50.411700.0000	LESS BUDGETED WHEEL TAX	\$	280,000
PROCEEDS FROM CAPITAL LEASES		\$	74,201
STATE REVENUE INCLUDED IN COUNTY ROAD CONSTRUCTION		\$	276,518
SUMMARY OF DIRECT REVENUE FOR CAPITAL PROJECTS		\$	<u>2,455,304</u>
NET COST OF CAPITAL PROJECTS		\$	<u>2,779,955</u>
FUNDED BY SHORT TERM BORROWING		\$	1,800,000
FUNDED BY CURRENT LEVY		\$	979,955
NET COST OF CAPITAL PROJECTS		\$	<u>2,779,955</u>

New office chairs.
New software for tax receipting, zoning, etc. & folding machine.
Bathroom w/ flush toilets to utilize 40 sites and clover room dividers, TV Screens, etc.
Sealcoating, fairgrounds speakers, elevator upgrade, dump truck, misc.
Redacting Software, Jail washer/dryer, Squad changeover equipment, misc.
Phase 3 and 4 of Simulcast Project
Lawnmower potentially, miscellaneous.
\$494,224 Veterans Memorial Park, \$325,000 Perch Lake Campground
Timber Software
See expected paving below

Paving Expected - 2023			
Area	Feet	Miles	
A - CTH TT EAST	12375	2.34	possible mill and overlay
DD - 55 TO COUNTY LINE	8625	1.63	mill longitudinal wedge, overlay
G - 45 TO HH	20520	3.88	Mill and pave
N - 45 TO CTH H	16900	3.20	Mill and pave
J - H WEST 1 MILE	5280	1.00	Subgrade repair and overlay
	Total Miles	12.06	
A - CTH B TO NEAR CLAIRE RD		4.10	CH(S) Pulverize and Pave 3"
		16.16	Grant/Lewy (our cost \$480k)
			Total Miles

Personnel and Benefits:
Includes 2.5% cost of living adjustment plus some mid-year increases
Budget includes funding (grants/tax levy) for:
Environmental Health Specialist (DNR and Fees) Victim Witness Coordinator (1/2 time to full-time)
Community Health Specialist (PH-ARPA) Administrative Financial Assistant - Administration
Register in Probate/Clerk of Courts Diversion Coordinator (State Grant)

No increase to County or employees for health insurance-County pays 93.8% of premiums.
Change to 4 tier health and dental plans

	Monthly Change - Employee Health	Monthly Change - Employer Health	Total per Month
Single	\$ 54	\$ 750	\$ 804
Single plus child(ren)	\$ 96	\$ 1,351	\$ 1,447
Single plus spouse	\$ 113	\$ 1,575	\$ 1,688
Family	\$ 155	\$ 2,177	\$ 2,332

Spousal surcharge \$100 per month and cash in lieu of insurance option of \$3,000 to all employees continue from 202+B222.

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	ACTUAL 12-31-2017	ACTUAL 12-31-2018	ACTUAL 12-31-2019	ACTUAL 12-31-2020	ACTUAL 12-31-2021	BUDGET 12-31-2022	BUDGET 12-31-2023
REVENUES BY SOURCE:							
FINES	\$ 80,183	\$ 79,847	\$ 83,390	\$ 113,404	\$ 74,101	\$ 90,000	\$ 84,500
INTERGOVERNMENTAL CHARGES FOR SERVICES	\$ 290,922	\$ 299,016	\$ 306,043	\$ 192,283	\$ 164,011	\$ 76,200	\$ 43,400
INTERGOVERNMENTAL REVENUES	\$ 10,855,918	\$ 10,898,304	\$ 11,897,930	\$ 14,613,122	\$ 13,533,475	\$ 15,325,171	\$ 15,438,788
INDEPARTMENTAL CHARGES FOR SERVICES	\$ 479,350	\$ 528,464	\$ 529,563	\$ 535,949	\$ 698,439	\$ 380,082	\$ 681,753
LICENSES AND PERMITS	\$ 92,085	\$ 106,844	\$ 104,419	\$ 120,585	\$ 123,931	\$ 115,650	\$ 128,660
MISC	\$ 1,782,481	\$ 1,727,175	\$ 2,408,784	\$ 1,021,420	\$ 1,756,750	\$ 759,704	\$ 1,148,682
OTHER FINANCING SOURCES	\$ 1,329	\$ 3,639,031	\$ 4,966	\$ 407,892	\$ 409,769	\$ 1,000	\$ 279,201
PUBLIC CHARGES FOR SERVICES	\$ 5,093,642	\$ 5,833,349	\$ 5,903,764	\$ 5,055,378	\$ 4,997,293	\$ 5,486,263	\$ 6,059,550
TAXES	\$ 2,001,983	\$ 2,064,175	\$ 2,129,291	\$ 2,292,526	\$ 2,824,811	\$ 2,644,000	\$ 2,930,000
TRANSFERS IN	\$ 587,963	\$ 535,022	\$ 791,370	\$ 734,879	\$ 863,481	\$ 2,347,892	\$ 1,826,402
FIDUCIARY ACTIVITIES	\$ -	\$ -	\$ 1,876,033	\$ 1,329,805	\$ 1,563,528	\$ 1,600,310	\$ 1,925,000
LEVY	\$ 9,563,658	\$ 9,716,027	\$ 9,775,396	\$ 10,364,812	\$ 11,196,793	\$ 11,397,427	\$ 11,895,918
CAPITAL CONTRIBUTED	\$ -	\$ 1,089,939	\$ 228,582	\$ 244,230	\$ 29,193	\$ -	\$ -
TOTAL REVENUES	\$ 30,829,514	\$ 36,517,193	\$ 36,039,531	\$ 37,026,285	\$ 38,235,575	\$ 40,223,699	\$ 42,441,854
EXPENDITURES BY FUNCTION:							
GENERAL GOVERNMENT	\$ 3,433,651	\$ 4,496,859	\$ 4,149,832	\$ 4,518,019	\$ 3,852,170	\$ 3,944,612	\$ 4,800,030
PROTECTION OF PERSON & PROPERTY	\$ 5,229,680	\$ 5,656,827	\$ 5,670,606	\$ 5,936,435	\$ 6,130,578	\$ 5,691,892	\$ 6,228,545
HEALTH AND HUMAN SERVICES	\$ 4,865,986	\$ 4,889,246	\$ 5,652,255	\$ 5,854,304	\$ 5,855,870	\$ 5,832,086	\$ 6,502,582
CULTURE AND RECREATION	\$ 2,622,965	\$ 1,439,039	\$ 1,453,833	\$ 1,504,688	\$ 1,434,728	\$ 1,338,508	\$ 1,692,584
CONSERVATION & DEVELOPMENT	\$ 3,216,795	\$ 2,966,599	\$ 4,640,702	\$ 3,888,182	\$ 3,640,650	\$ 3,349,173	\$ 4,040,323
FIDUCIARY ACTIVITIES	\$ -	\$ -	\$ 1,500,875	\$ 1,174,725	\$ 1,397,597	\$ 1,600,310	\$ 1,925,000
DEBT SERVICES	\$ 652,534	\$ 768,085	\$ 666,074	\$ 650,520	\$ 651,309	\$ 650,050	\$ 658,050
PUBLIC WORKS	\$ 7,193,442	\$ 7,628,447	\$ 9,135,102	\$ 9,574,236	\$ 8,951,367	\$ 12,065,667	\$ 11,386,145
TRANSFERS OUT	\$ 587,963	\$ 535,022	\$ 791,370	\$ 734,879	\$ 899,424	\$ 2,347,892	\$ 1,826,402
AGENCY FUNDS	\$ 3,247,258	\$ 3,296,828	\$ 3,599,597	\$ 2,553,516	\$ 2,810,130	\$ 2,984,200	\$ 2,939,500
TOTAL EXPENDITURES	\$ 31,050,274	\$ 31,676,952	\$ 37,260,246	\$ 36,389,504	\$ 35,623,823	\$ 39,804,390	\$ 41,999,161
NET SURPLUS (DEFICIT)	\$ (220,760)	\$ 4,840,241	\$ (1,220,715)	\$ 636,781	\$ 2,611,752	\$ 419,309	\$ 442,694

2023 Budget Highlights - Page 4

General Fund

Designated Fund Balances:

	12/31/20	12/31/21
Nonspendable-Prepays & Inventory	\$ 644,032	\$ 596,186
Nonspendable-Delinquent Property Taxes	\$ 639,136	\$ 564,840
Assigned for Capital Improvement Projects	\$ 359,889	-
Assigned for Computer & Office Equip. Replacement	\$ 430,798	\$ 458,492
Assigned for Forestry Recreation	\$ 90,800	\$ 150,520
Assigned for Forestry Preservation	\$ 41,071	\$ 18,596
Assigned for Forestry Land Purchases	\$ 169,916	\$ 159,108
Assigned for Sick Leave Payouts	\$ 150,000	\$ 150,000
Assigned for Maintenance Projects	\$ 33,207	-
Assigned for Subsequent Years Budget	\$ 408,555	\$ 351,663
Undesignated Fund Balance	\$ 6,661,728	\$ 8,249,524
Total Fund Balance	\$ 9,629,132	\$ 10,698,929

Debt Service Fund

Restricted for Debt Service

	\$ 4,283	\$ 4,283
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Special Revenue Funds

County Roads and Bridges	210	\$ 2,565,066	\$ 2,802,715
Social Services	220	\$ 225,193	\$ 429,089
Housing Rehabilitation	250	\$ 161,209	\$ 296,206
Northwoods CDBG	251	\$ 60,879	\$ 85,605
Community Development Loan	255	\$ 72,676	\$ 62,176
Health	260	\$ 130,249	\$ 292,169
Jail Assessment	270	\$ 40,965	\$ 24,800
Fairgrounds	280	\$ (7,705)	\$ 3,146
Arpa/Rescue Fund	420	\$ -	\$ 114
2018 Borrowing	450	\$ 1,000	\$ 9,906
Dog License Trust	510	\$ 2,848	-
Lenzner Trust	540	\$ 88,646	\$ 100,131
Jail Commissary	550	\$ 3,341,026	\$ 4,106,057
Total Special Revenue Funds			

Capital Projects Fund

Capital Projects Fund	440/450	\$ 271,542	\$ 326,549
Total Governmental Funds		\$ 13,245,983	\$ 15,135,818

Proprietary Funds

Enterprise Fund - Highway Fund	610	\$ 8,248,915	\$ 8,893,916
Internal Service Fund - Health Insurance T 620		\$ 212,121	\$ 92,276
Total Proprietary Funds		\$ 8,461,036	\$ 8,986,192

Trust Accounts

DSS-Protective Payee	570	\$ 14,930	\$ -
Circuit Court Trust	571	\$ 504,886	\$ 683,187
Jail Custodial	572	\$ 10,421	\$ 12,981
Total Trust Funds		\$ 530,237	\$ 696,168
Fund Balance - all funds		\$ 22,237,256	\$ 24,818,178

Spending Authorities (no changes from 2022)

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

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

TAX BUDGET YEAR	EQUALIZED VALUATIONS	% OF CHANGE	PROPERTY TAX LEVY	% OF CHANGE	PROPERTY TAX RATE	% OF CHANGE
2014	1,649,328,300	0.02%	9,079,218	0.59%	5.505	0.57%
2015	1,645,405,700	-0.24%	9,113,650	0.38%	5.539	0.61%
2016	1,664,225,600	1.14%	9,192,331	0.86%	5.523	-0.28%
2017	1,667,402,200	0.19%	9,563,658	4.04%	5.736	3.84%
2018	1,674,467,700	0.42%	9,716,027	1.59%	5.802	1.16%
2019	1,726,253,800	3.09%	9,775,396	0.61%	5.663	-2.41%
2020	1,786,660,500	3.50%	10,364,812	6.03%	5.801	2.44%
2021	1,818,711,500	1.79%	11,196,793	8.03%	6.156	6.12%
2022	1,843,724,000	1.38%	11,397,427	1.79%	6.182	0.41%
2023	2,101,203,900	13.97%	11,895,918	4.37%	5.661	-8.42%