

OZAUKEE COUNTY

2011

BUDGET

PRESENTATION

November 1, 2010



Budget Background

2011

BUDGET

- 2010
 - Overall the County's 2010 budget remains in a positive position
 - Expenditures and revenues are tracking to budget
 - Sales tax collections are within budget
 - Tax delinquencies are up 16.6% - \$550,000
 - *No significant changes from September when the initial budget was developed*





County Mission

2011

BUDGET

Ozaukee County government, as an administrative arm of the State of Wisconsin, will sustain and enhance the quality of life for all citizens by being proactive, innovative and responsive in providing quality services in a fiscally responsible manner.





Budget Philosophy

2011

BUDGET

Provide the highest standards of service for residents while keeping in balance county spending and the tax rate.

- Incorporate constituent involvement to identify needs, challenges, and opportunities.
- Budget decisions are based on priorities and goals.
- New position requests will increase customer service, increase revenues or reduce expense
- County sales and use tax shall directly reduce property tax levy
- A five-year Capital Improvement Plan and Reserve Fund has been established to plan for and fund capital investment.
- Debt issues will be carefully considered for long-term capital, infrastructure assets and to protect our Aaa1 bond rating.
- Continue efforts to increase and to generate user fees.
- No use of fund balances to offset reoccurring operational costs.



Budget Assumptions

2011

BUDGET

- Property values decreased a net 3.6%
 - Decrease of 4.2% of existing property
 - New construction on 0.8%
- State Revenues
 - Shared Revenues unchanged
 - (\$248,000) Decrease in Basic County Allocation Human Service Revenues





Budget Assumptions

2011

BUDGET

- Other Revenues
 - County sales Tax Increase approximately 2.0% \$114,000
 - Investment income decrease (\$240,000)
 - Medicaid Nursing Home Supplemental Payments decrease (\$400,000)





Budget Assumptions

2011

BUDGET

- Budget Expenditures
 - Lasata Crossing Debt Payment \$450,000
 - Wisconsin Retirement System \$280,000
 - Health Insurance 6.5% increase \$390,000
 - Assumes increased annual deductible and premium
 - County funded deductible increase in 2011
 - Must be negotiated!!!
 - COLA for Unions: \$410,000
 - OPEIU: \$230,000 and Lasata: \$180,000
 - Non-Reps - 2.15% in December 2010





2011 Expenditures

2011

BUDGET

EXPENDITURES	2010 Adopted	2011 Proposed	Incr/(Decr) 2010 Adopted	
General Fund	\$25,524,959	\$24,603,379	-\$921,580	-3.61%
Special Revenue	24,916,122	22,845,838	-2,070,284	-8.31%
Debt Service	1,342,400	881,200	-461,200	-34.36%
Capital Projects	1,288,694	2,308,324	1,019,630	79.12%
Enterprise	19,468,923	20,423,100	954,177	4.90%
Internal Service	11,174,807	10,428,931	-745,876	-6.67%
TOTAL	\$83,715,905	\$81,490,772	-\$2,225,133	-2.66%

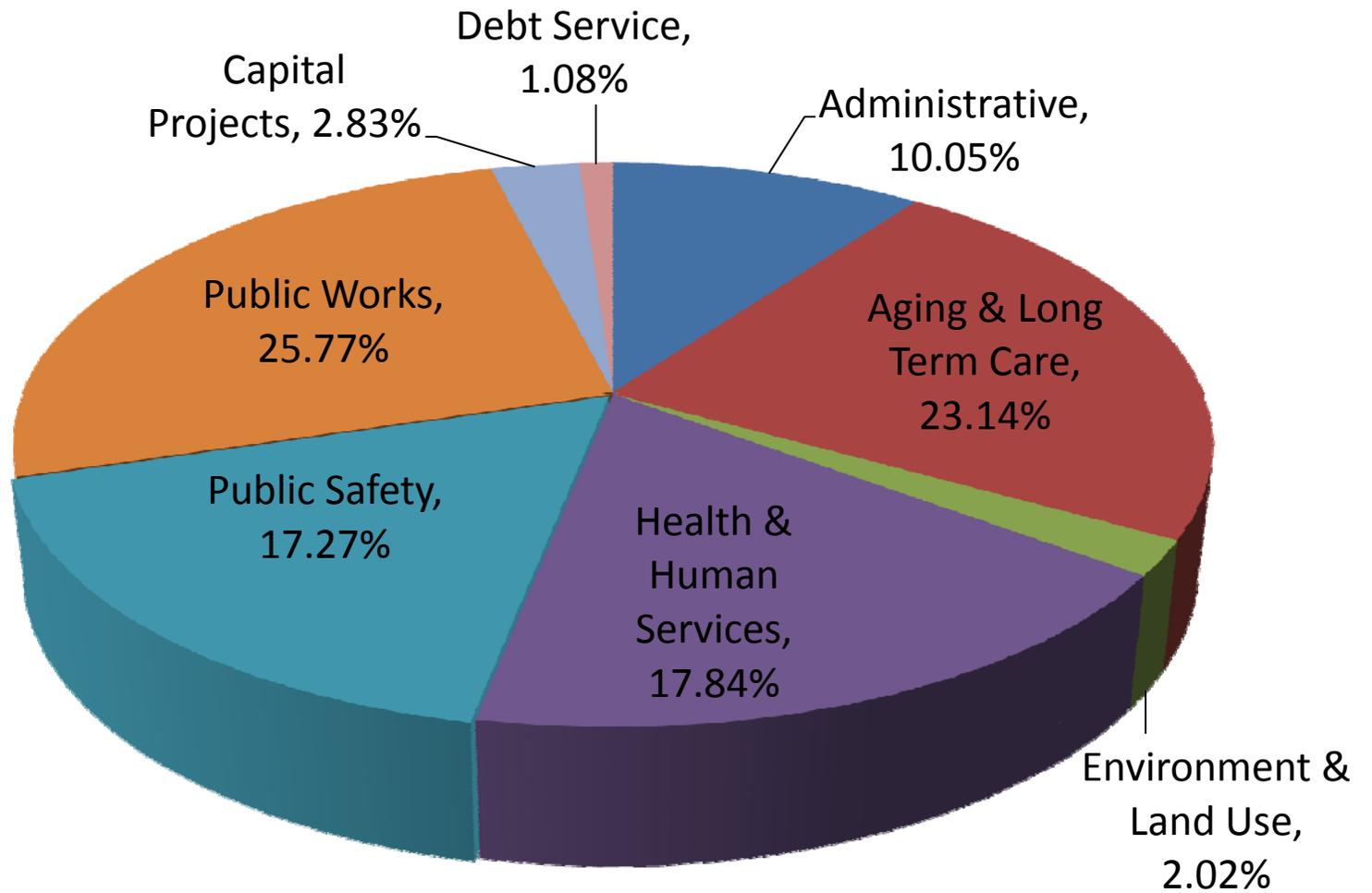
- *General Fund – Impact of General Fund Bonding \$1M in 2010*
- *Special Revenue Fund – Impact of Transit Building*
- *Debt Service – Impact of Refinancing*
- *Capital Projects Fund – Impact of Bonding \$1M in 2011*
- *Enterprise Fund – Impact of Lasata Crossings*
- *Internal Service Fund – Impact of Deferred Highway Projects*



2011 Expenditure by Committee

2011

BUDGET

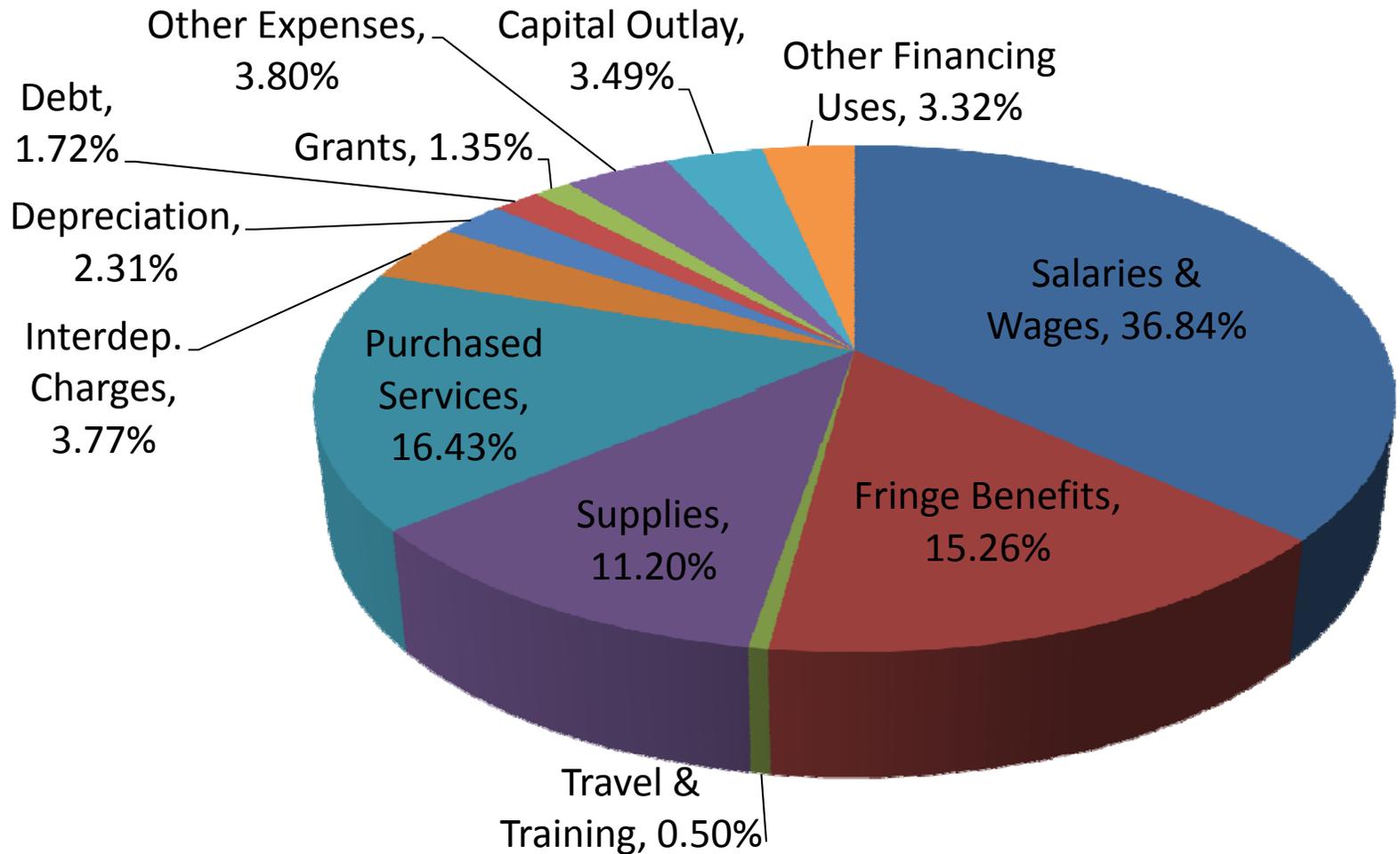




2011 Expenditure by Type

2011

BUDGET





2011 Revenues

2011

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REVENUES	2010 Adopted	2011 Proposed	Incr/(Decr) 2010 Adopted	
General Fund	\$16,343,598	\$15,766,670	-\$576,928	-3.53%
Special Revenue	13,694,673	12,977,889	-716,784	-5.23%
Debt Service	661,509	700,000	38,491	5.82%
Capital Project	1,294,991	2,263,202	968,211	74.77%
Enterprise	19,469,949	20,063,636	593,687	3.05%
Internal Service	11,403,943	10,487,154	-916,789	-8.04%
TOTAL	\$62,868,663	\$62,258,551	-\$610,112	-0.97%

- *General Fund – Impact of General Fund Bonding \$1M in 2010*
- *Special Revenue Fund – Impact of Transit Building*
- *Capital Projects Fund – Impact of Bonding \$1M in 2011*
- *Enterprise Fund – Impact of Lasata Crossings*
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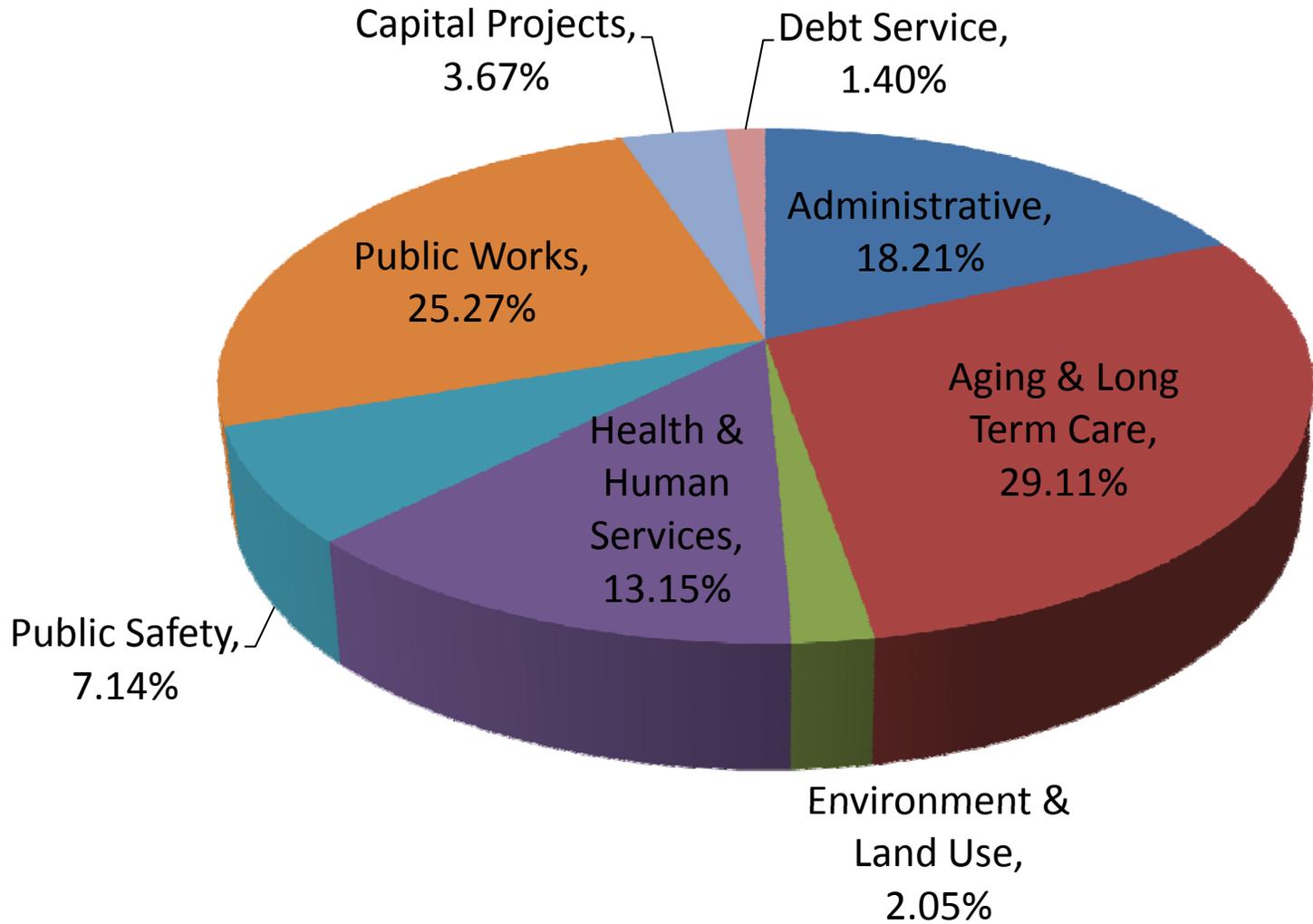




2011 Revenue by Committee

2011

BUDGET

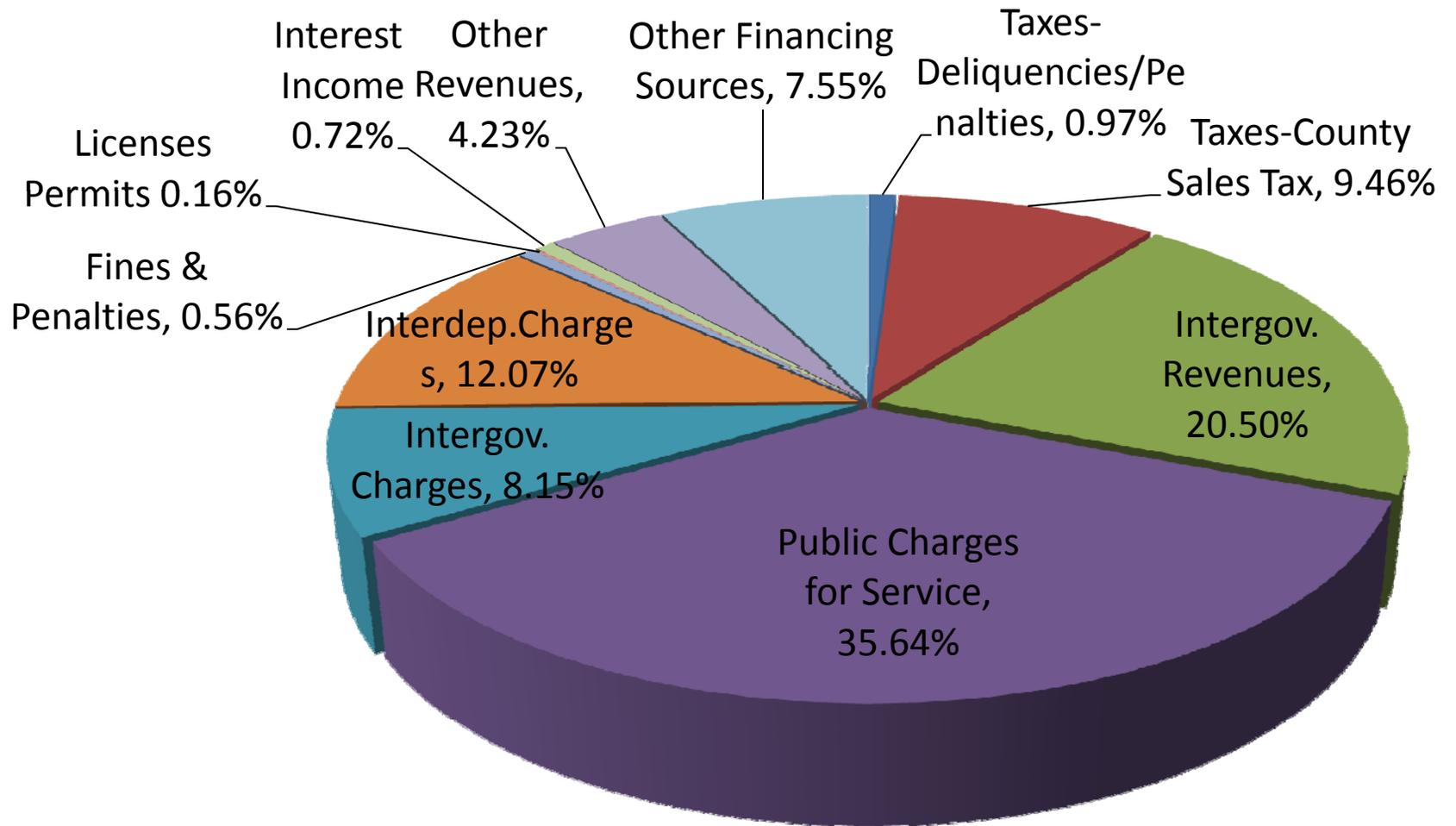




2011 Revenue by Type

2011

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2011 Tax Levy

2011

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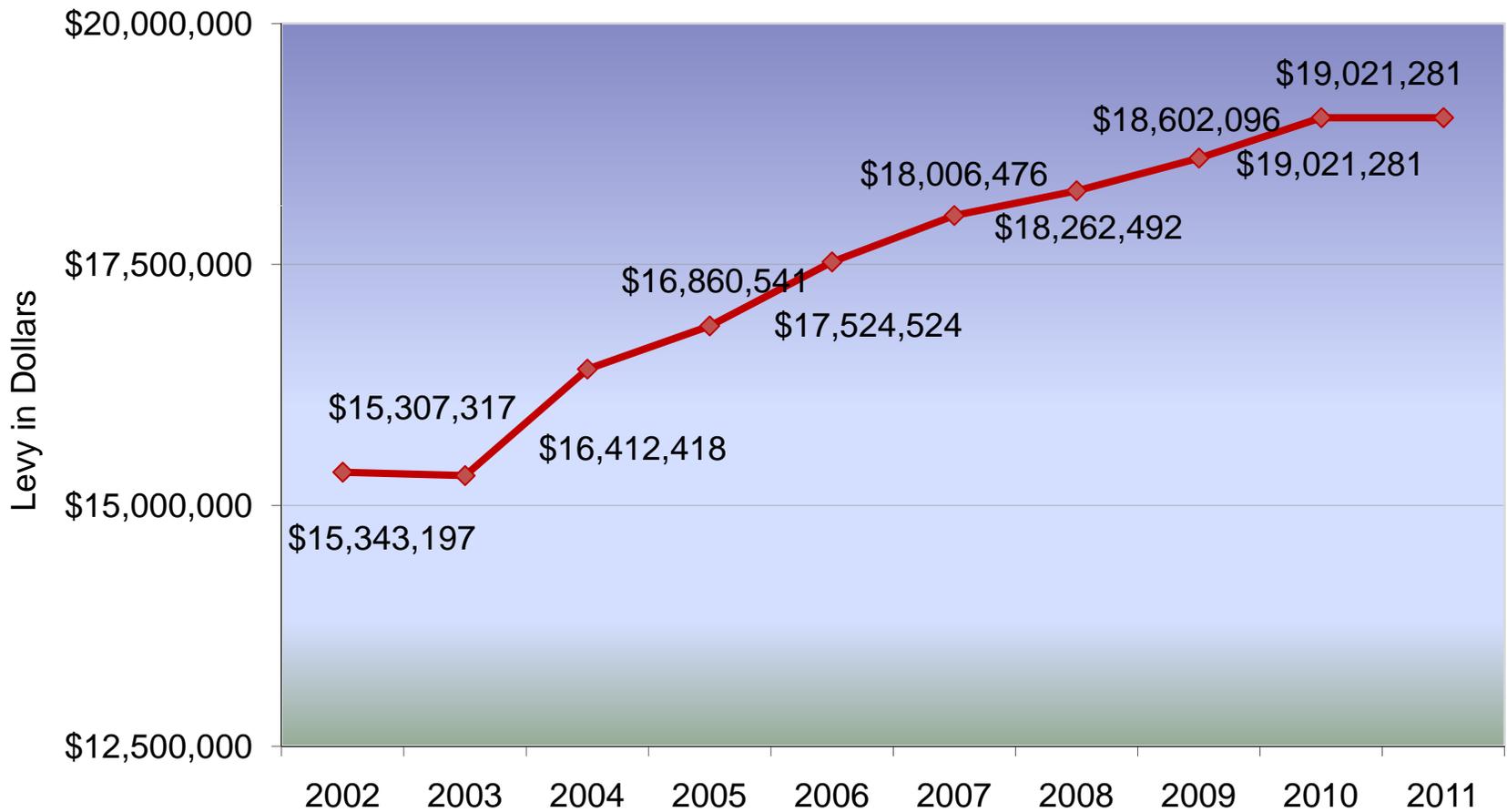
TAX LEVY	2010 Adopted	2011 Proposed	Incr/(Decr) 2010 Adopted	
Total Tax Levy	\$ 19,012,281	\$ 19,038,737	\$ 26,456	0.14%
County Tax Levy	18,503,938	18,503,938	0	0.00%
Library Levy	508,343	534,799	26,456	5.20%
Total Tax Rate	1.92	2.01	0.09	4.79%
County Tax Rate	1.68	1.74	0.06	3.72%
Library Rate	0.24	0.27	0.03	12.32%



Levy 2002-2011

2011

BUDGET

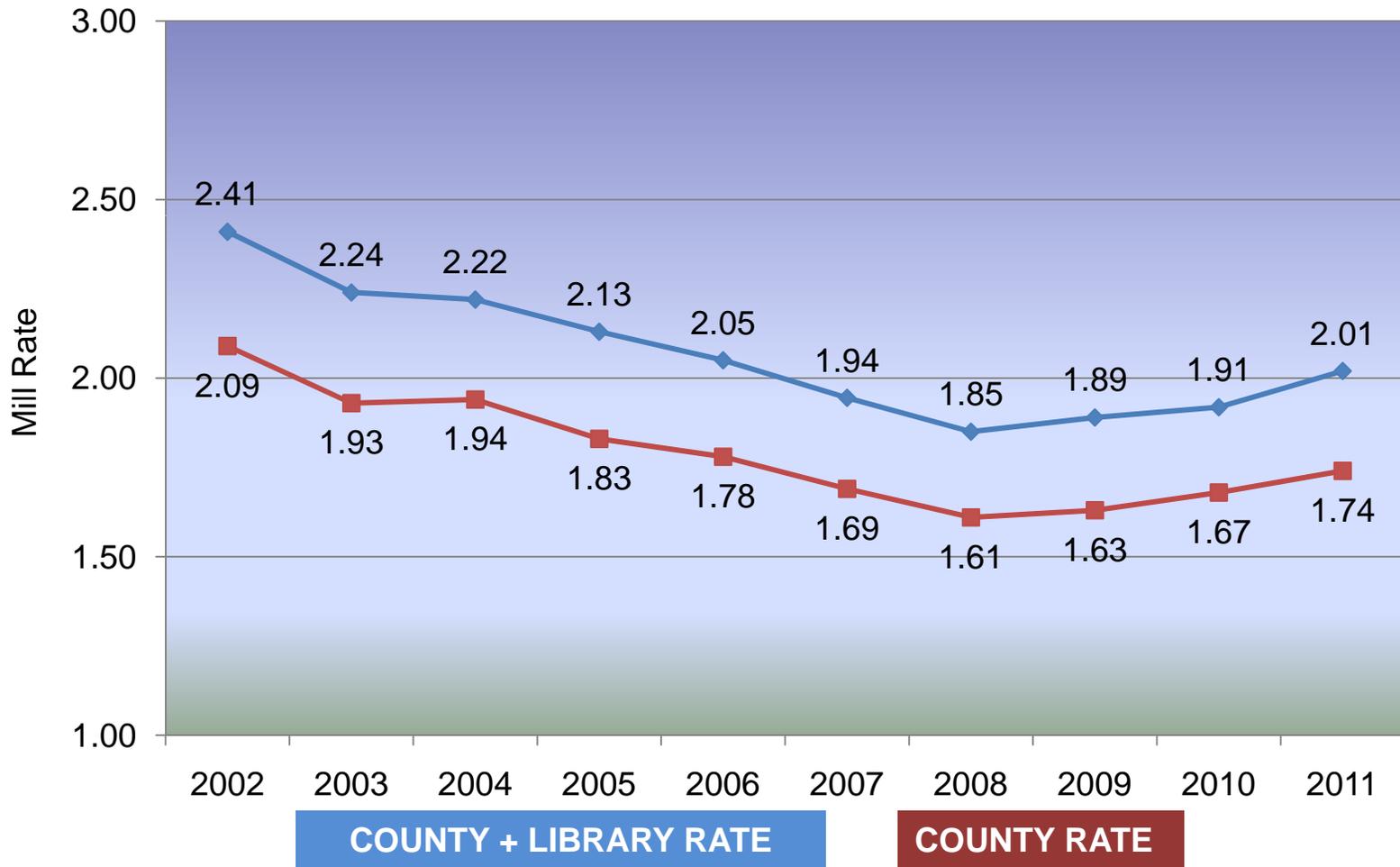




Tax Rate 2002 - 2011

2011

BUDGET

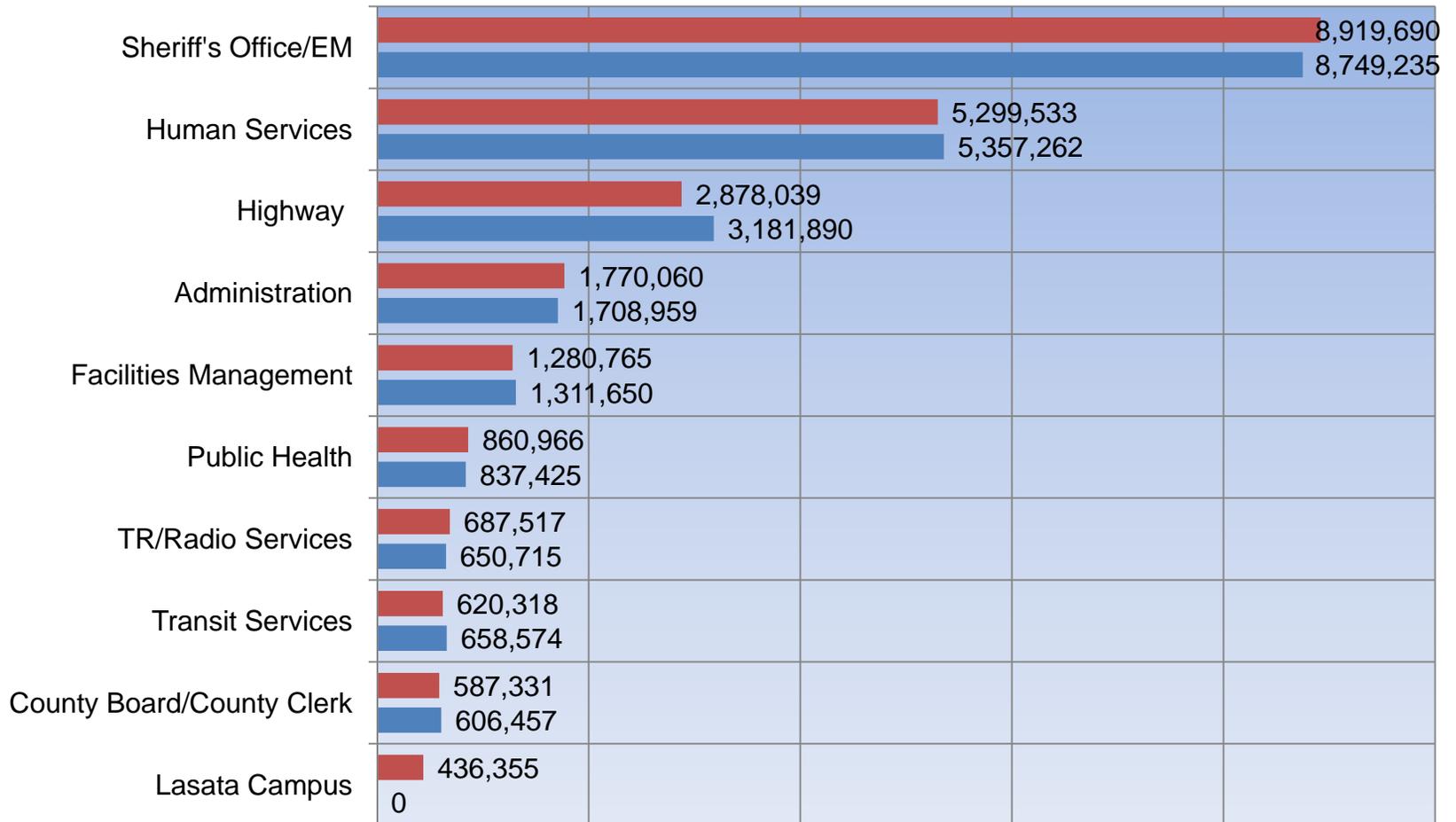




2011 Levy by Department

2011

BUDGET



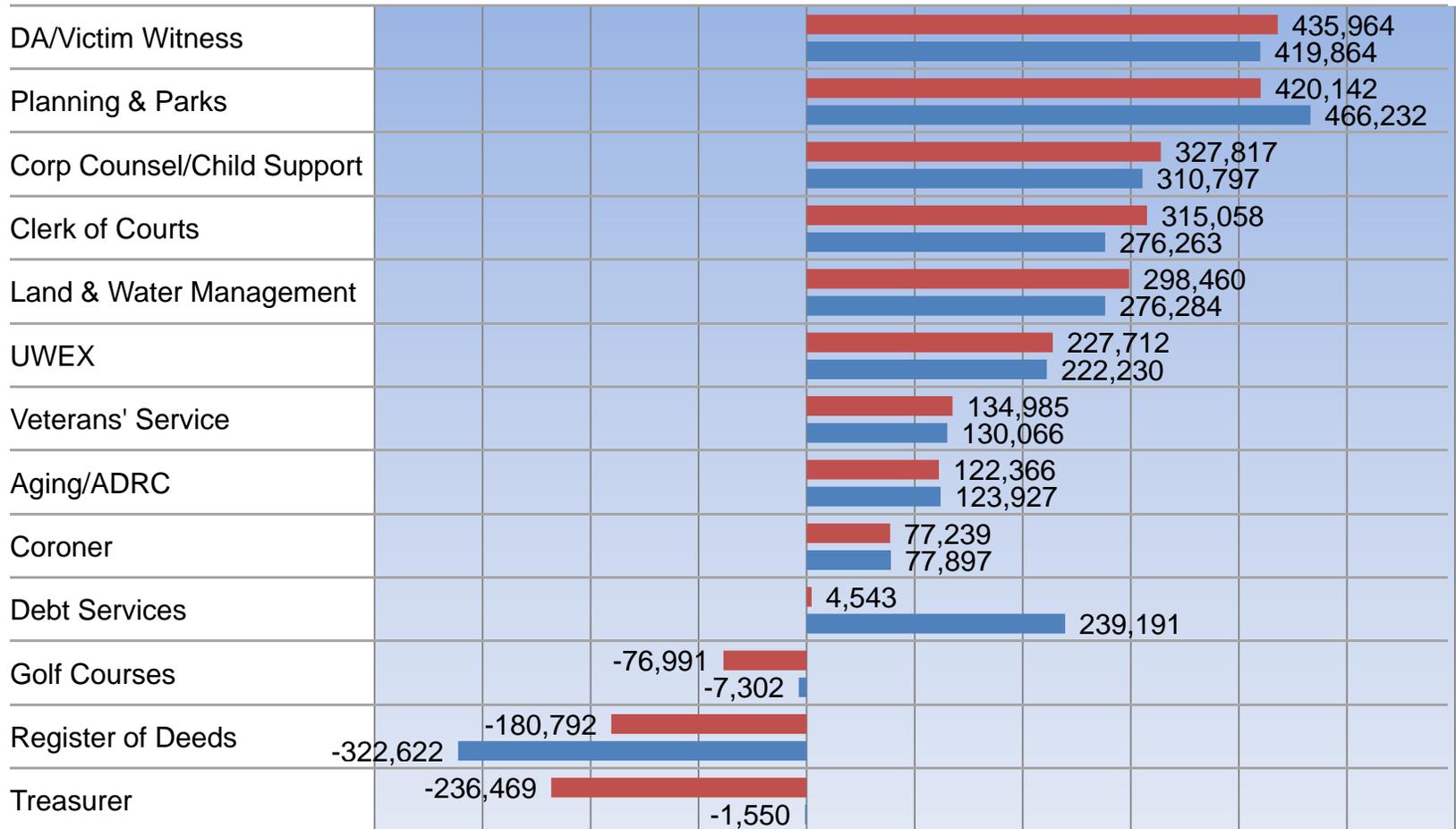
■ 2011 ■ 2010



2011 Levy By Department

2011

BUDGET



■ 2011 ■ 2010

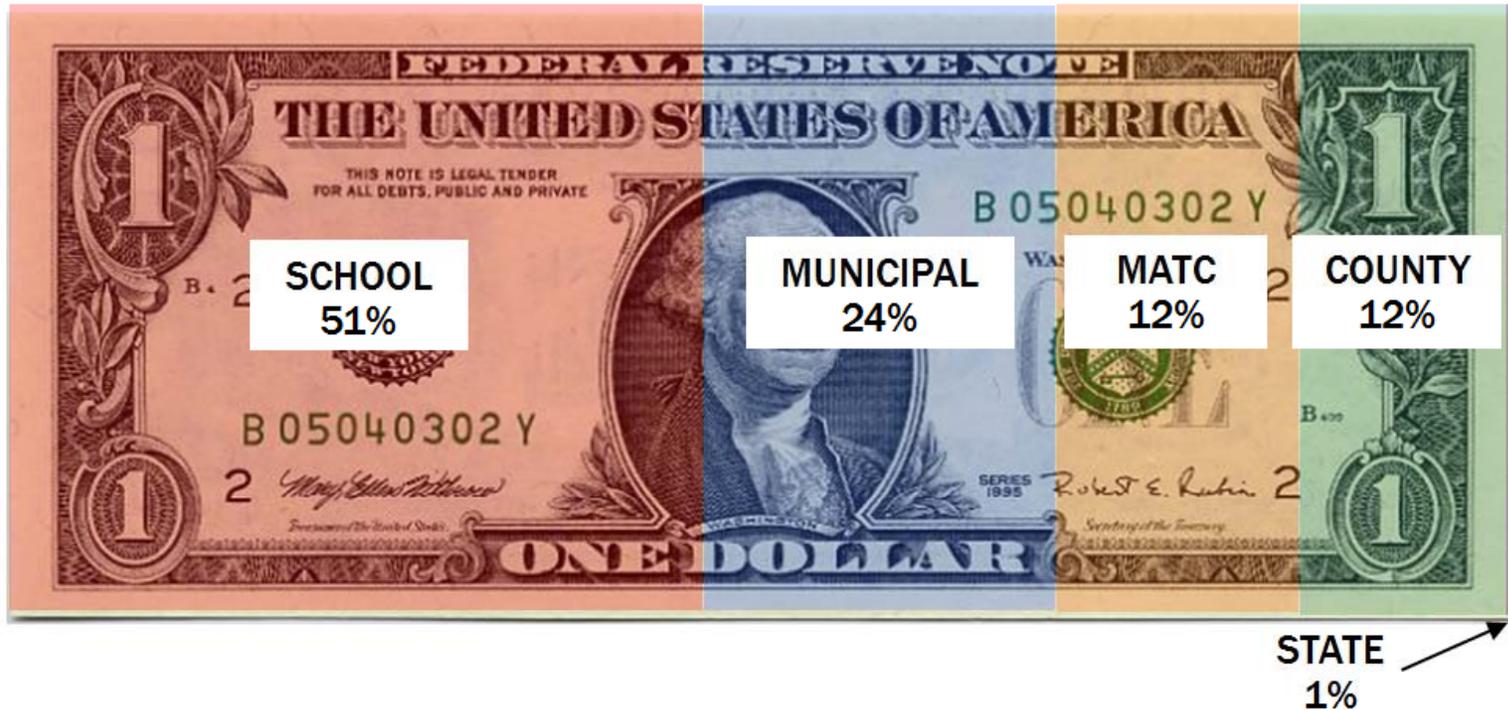


The County Tax Dollar

2011

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Breakdown of the Average Ozaukee County Tax Dollar





Impact on Average Taxpayer

2011

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2008 Home Value	2010 County Tax	Change in Value
\$100,000	\$168	-4.50%
\$249,800	\$420	-4.50%
\$350,000	\$588	-4.50%

2010 Home Value	2011 County Tax	Amount Change
\$95,500	\$166	-\$1.83
\$238,559	\$415	-\$4.57
\$334,250	\$582	-\$6.40

The amount of new construction accounts for \$156,000 in County property taxes. Since the County's levy will remain unchanged this year the decrease in county taxes is supported by taxes on new construction.



Budget Highlights

Administrative

2011

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- General Fund & Debt
 - \$50,000 in increased sales tax revenues
 - (\$300,000) - refinancing savings applied
 - ***Administrative Committee \$80,000 use of Health insurance reserve to fund increased deductible***
- Department of Administration
 - Assumption of Sheriff fiscal staff
 - Elimination of 1.5 FTE
 - ***Administrative Committee increased Milwaukee 7 Funding \$5,000***
- Technology Resources
 - ***Administrative Committee created a shared Sheriff/TR position to support Countywide Dispatch Software***





Budget Highlights

Aging and Long Term Care

2011

BUDGET

- ADRC, Aging & Veterans Services
 - No levy increase
- Lasata Campus
 - Lasata – total campus levy \$436,000
 - Debt Payment for Lasata Crossings - \$450,000





Budget Highlights

Environment and Land Use

2011

BUDGET

- Land & Water Management
 - Use of \$10,000 of Tree Fund reserves
- Planning
 - NOAA Grant Revenues – (\$50,000) levy reduction
- Register of Deeds
 - (\$110,000) decrease in revenues
- University Extension Office
 - No levy increase





Budget Highlights

Health and Human Services

2011

BUDGET

- Human Services
 - No levy increase
 - Impact of Family Care
 - *Administrative Committee restored \$37,000 in levy funding to Starting Point*
- Public Health
 - No levy increase
 - Use of \$30,000 in departmental fund Balance



Budget Highlights

Public Safety

2011

BUDGET

- Clerk of Courts, Coroner, District Attorney & Emergency Management
 - No levy increase
- Sheriff's Department
 - Levy Increase - \$130,000 for departmental operations
 - *Administrative Committee created a shared Sheriff/TR position to support Countywide Dispatch Software*





Budget Highlights

Public Works

2011

BUDGET

- Facilities Management
 - Assumed debt for major projects
- Highway Department
 - Use of \$170,000 fund balance
 - *Administrative Committee eliminated*
 - *Town Road Aids (\$131,000)*
- Transit Services
 - No levy increase
 - Use of \$40,000 fund balance for fare box improvements





How to Read the Book

2011

BUDGET

Each Department is comprised of eight primary sections:

1. [Organizational Chart](#) – breakdown of staff as proposed in the 2011 budget
2. [Department Information](#) – Mission, Highlights, Goals and Accomplishments





How to Read the Book

2011

BUDGET

3. [Department Budget](#) – Detail of Expenditures, Revenues and Tax Levy
4. [Goals and Outcomes](#) – information on previous years accomplishments
5. [Revenue Supported Positions](#)
6. [Department Revenues](#) – information on the revenues that support department activities





How to Read the Book

2011

BUDGET



7. [Contracts/Purchased Services](#) – information on the contracted services of the Department
8. [Mandated & Discretionary Services](#)
 - Information on Department programs
 - Mandated versus discretionary
 - Program Revenues and Expenses
 - Program Evaluation Ranking
 - Statutory References



Budget Amendments

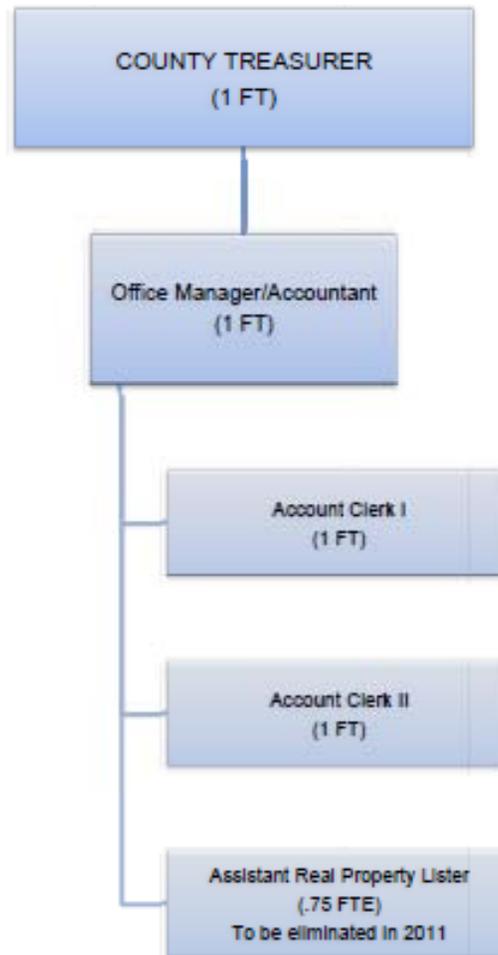
2011

BUDGET

- If you have planned budget amendments, please contact the County Budget Staff so that they can be prepared in advance
 - Known Amendments
 - Restoration of Town Road Aids
 - \$131,000 increase in levy or use of fund balance



COUNTY TREASURER
Organizational Chart



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COUNTY TREASURER
Staff Reduction of .75 FTE

COUNTY TREASURER

Department Description & Mission

MISSION STATEMENT

The Treasurer's Office mission is to provide the highest of standards of service to the residents of Ozaukee County, to support local government and provide accurate tax and assessment information in a friendly and efficient manner. Our fiduciary responsibility is to ensure the sound management of public funds by securing all funds, maintaining liquidity and maximizing earnings.

DESCRIPTION OF DEPARTMENT FUNCTION

- We receive, invest and disburse all county funds.
- We provide taxation and assessment information.
- We assist municipal and state assessors with real estate, personal property and manufacturing assessments for land and improvement values, along with the value of furniture and fixtures.
- We provide taxation services for all municipalities. Including, but not limited to preparing and printing all tax bills, rolls and related reports, collection software, along with balancing and preparing tax settlements for all taxing jurisdictions.
- We collect second half and delinquent taxes, initiate tax foreclosure proceedings, track bankruptcies, administer the lottery and gaming credit program, oversee the first dollar credit program, bill and collect agricultural use penalties, assist the Drainage District in billing and collection of all funds.
- We receive and disburse the lottery and gaming credit funds, first dollar credit funds and the state school credit funds to the various taxing jurisdictions.

2011 BUDGET HIGHLIGHTS & ISSUES

- The Land Records System software will be utilized for all taxation and assessment in 2011.
- The 2011 proposed total budget is a credit of \$178,593- whereas the 2010 budget was a credit of \$1,550-. The additional credit funds are mainly from the projected sale of parcels in foreclosure and interest and penalty revenues. Please see major changes in expenditures and revenues below for additional detail.

2011 GOALS & OBJECTIVES

- Publicize information available on the County's Web site utilizing the Land Records System software.
- Implement e-commerce charge and e-check payments for all county departments.
- Rewrite office procedures for taxation and assessment from the Land Records System software.
- Review all services provided by treasurer's office, analyze procedures and update procedural manual.
- Work with Technology Resources to transfer prior years' data from the 400 into the Land Records System software.

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Department: COUNTY TREASURER
 Division: COUNTY TREASURER
 Fund: General Fund 107
 Government Function: Governmental Services

SUMMARY OF EXPENDITURES & REVENUES

Account Description	2008 Actual	2009 Actual	2010 Adopted	2010 Amended	2010 Actual	2010 YE Projection	2011 Proposed	2010-2011 Variance\$	2010-2011 Variance%
EXPENDITURES									
Salaries & Wages	227,299	234,598	253,545	253,545	167,867	247,361	237,992	-15,553	-6.13%
Fringe Benefits	98,509	98,306	109,134	109,134	83,887	117,165	135,549	26,415	24.20%
Travel & Training	1,164	1,310	2,200	2,200	984	2,500	2,200	0	0.00%
Supplies	8,536	7,559	7,195	7,802	3,895	7,902	6,595	-600	-8.34%
Purchased Services	8,460	6,055	10,170	10,170	6,392	10,895	14,195	4,025	39.58%
Interdepartmental Charges	67,803	69,046	113,083	113,083	54,817	107,103	112,985	-98	-0.09%
Depreciation	0	0	0	0	0	0	0	0	0.00%
Debt	0	0	0	0	0	0	0	0	0.00%
Grants	0	0	0	0	0	0	0	0	0.00%
Other Expenses	86,101	8,745	11,168	11,168	4,678	8,165	15,814	4,646	41.80%
Capital Outlay	0	75,354	57,000	57,000	10,000	57,000	0	-57,000	-100.00%
Other Financing Uses	0	0	0	0	0	0	0	0	0.00%
TOTAL EXPENDITURES	497,872	500,973	563,495	564,102	332,520	558,091	525,330	-38,165	-6.77%
REVENUES									
Taxes-Delinquencies/Penalties	552,323	569,866	485,545	485,545	430,566	609,263	608,700	123,155	25.36%
Taxes-County Sales	0	0	0	0	0	0	0	0	0.00%
Intergovernmental Revenues	0	27,132	0	0	0	0	0	0	0.00%
Public Charges for Services	2,953	4,933	3,500	3,500	2,539	3,100	3,100	-400	-11.43%
Intergovernmental Charges	0	0	0	0	0	0	0	0	0.00%
Interdepartmental Charges	0	0	0	0	0	0	0	0	0.00%
Fines & Penalties	0	0	0	0	0	0	0	0	0.00%
Licenses & Permits	0	0	0	0	0	0	0	0	0.00%
Interest Income	0	0	0	0	0	0	0	0	0.00%
Other Revenues	1,836	2,616	5,000	5,000	3,446	5,000	150,000	145,000	2900.00%
Other Financing Sources	20,400	75,354	71,000	71,607	71,607	71,607	0	-71,000	-100.00%
TOTAL REVENUES	577,512	679,901	565,045	565,652	508,158	688,970	761,800	196,755	34.82%
TAX LEVY	-79,640	-178,928	-1,550	-1,550	-175,638	-130,879	-236,470	-234,920	15156.13%

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**COUNTY TREASURER
2010 GOALS & OUTCOMES**

COUNTY TREASURER	
GOAL	<ul style="list-style-type: none"> ▪ Implementation of Land Records System (LRS) with Web Access software ▪ Testing and training the Land Records System software interface between the Register of Deeds and Treasurer's office ▪ Setup and train local assessors on use of LRS software ▪ Setup and train local municipal Clerks and Treasurers on use of LRS software ▪ Write procedure manual for LRS Software. ▪ New taxation and assessment software will allow for website access of tax bill information, tax bill reprint, delinquent tax rates, statement calculation and more
ACHIEVED	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> In progress <input type="checkbox"/> No
OUTCOME	
GOAL	Implement e-commerce charge and e-check payments for all county departments.
ACHIEVED	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> In progress <input type="checkbox"/> No

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COUNTY TREASURER
Revenue Supported Positions

Employee Name	Kathy Everix		
Position Title	Assistant Real Property Lister		
Funding Source	Agricultural Use Penalty		
Funding Percent	90%	Expense Account	107-1-02-41170-000

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COUNTY TREASURER
Revenues

Revenue Name	Treasurer Fees				
Revenue Source	Public				
Revenue Description	Copy Fees, NSF Fees, Document Certification Fees				
Revenue Amount	\$ 3,100.00	Revenue Account	107-1-01-43120-000	Inc/Dec from 2010	\$ 400.00
Inc/Dec Explanation	Projected decrease is due to changes in software which provides more information on the county's website.				
Revenue Name	Managed Forest Land Tax				
Revenue Source	Tax Payers				
Revenue Description	County share of MFL Fees				
Revenue Amount	\$ 400.00	Revenue Account	107-1-02-41130-000	Inc/Dec from 2010	no change
Inc/Dec Explanation	No increase in state MFL fees.				
Revenue Name	Payment in Lieu of Taxes				
Revenue Source	State				
Revenue Description	Payment from DNR for lands they acquired/county share				
Revenue Amount	\$ 3,300.00	Revenue Account	107-1-02-41140	Inc/Dec from 2010	\$ (1,155.00)
Inc/Dec Explanation	The department of Natural Resources makes an annual payment in lieu of real estate taxes to replace property taxes that would have been paid if the property had remained in private ownership. This amount will/can change yearly.				
Revenue Name	Interest Delinquent Taxes				
Revenue Source	Delinquent taxpayers				
Revenue Description	Applicable interest on delinquent real estate taxes				
Revenue Amount	\$ 375,000.00	Revenue Account	107-1-02-41150-000	Inc/Dec from 2010	\$ (86,000.00)
Inc/Dec Explanation	An increase in the revenue is projected to coincide with the increase in delinquent parcels. See County Treasurer Summary of Expenditures & Revenues - General Fund 107				

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COUNTY TREASURER
Contracts & Purchased Services

Vendor/Service Provider	United Mailing Service			
Service Description	Outside postage and indicia usage			
Expense Amount	\$ 2,850.00	Expense Account	107-1-02-53102-000	Inc/Dec from 2010 \$250.00
Inc/Dec Explanation	Projected increase in postage and postponed notices.			
Vendor/Service Provider	Teeter Warsh Co. Inc.			
Service Description	Typewriter Annual maintenance			
Expense Amount	\$ 20.00	Expense Account	107-1-01-54307-000	Inc/Dec from 2010 no change
Inc/Dec Explanation				
Vendor/Service Provider	Transcendent Solutions, LLC			
Service Description	Land records software maintenance			
Expense Amount	\$ 14,000.00	Expense Account	107-1-01-55104-002	Inc/Dec from 2010 no change
Inc/Dec Explanation				

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COUNTY TREASURER Mandated/Discretionary Services

Program Evaluations Ranked High (*highest level of importance*) to Low
Highest Ranking=166 Lowest Ranking=62

Service/Program Name	Mandated	Program Evaluation Ranking	Cost Center	Program/Service Revenues	Program/Service Expenses	Statutory Reference
Drainage Board Treasurer and Others	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		102-4-03	As directed by DD Board	Based on WI SS & Revenue Billed	88.18
Investments	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		101-0-00 107-1-01	\$410,000	\$11,100	59.62
First Dollar Credit 2008 Tax roll \$1,065,071 Revenue	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		107	\$0	\$2,250	Act 20
Lottery and Gaming Credit Administration 2007 Tax Roll \$4,229,940 Revenue	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		107-1-01 107-1-02	\$0	\$2,250	79.10
Property Tax Collection 2007 Tax Roll \$182,540,105 Taxes Billed	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	142	107-1-01 107-1-02	\$470,545	\$87,853	Chapter 74
Real Property Lister 2008 Assessment Roll \$9,550,405,700	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		107-1-02 107-1-04	\$0	\$198,967	70.09
Southeast Wisconsin Professional Baseball Park District Appointee	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			\$0	\$0	229.66
Tax Sales	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		107-1-01 107-1-03	\$5,000	\$5,000	Chapter 75

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