

## 2022 Budget Objectives and Guidance- Draft

### **Budget Objectives:**

The Richland County Administrator and the Finance and Personnel Committee are committed to a countywide 2022 budget that will meet the following objectives:

#### **Levy:**

- Meet the operating levy limit as imposed by the State of Wisconsin

#### **Services:**

- Within operating levy limit, protect the effective delivery of essential services
- To the greatest extent possible, maintain current discretionary services provided directly by the county and/or through partnerships

#### **Response to COVID-19 Impacts:**

- Utilize American Rescue Plan in accordance with federal guidance to best suit the needs of the County

#### **Capital Improvements and Capital Outlays:**

- Within the operating levy limit, maintain the county's infrastructure to ensure that future boards do not have to react to aging and broken systems causing frequent sharp rises in property tax levy and rate
- Continue annual short-term loan financing for a capital improvements and capital outlay program that identifies and prioritizes projects and equipment over \$5,000

#### **Preservation of Undesignated General Fund:**

- Strive to build and maintain an appropriate minimum undesignated general fund balance of 25% of annual general fund operating budget

#### **Wages and Benefits:**

- Meet projected increases and adjustments in health insurance premium costs and fringe benefits
- Make incremental adjusts in employee wages to progress towards the goal of obtaining market value as determined through 2018 study, Resolution 19 - 89

## **Budget Challenges and Assumptions:**

The following challenges and assumptions are factored in the planning and guidance of the 2022 budget:

1. Chapter 54 and Chapter 44 Adult and Child placements: Increase expenditures by \$800,000 estimate
2. Land Conservation: Inclusion of Land Tech and Rent: \$75,000
3. Unfunded mandate for District Attorney Office: \$65,000 estimate
4. Incorporate wages in Zoning and Land information without use of Land Information Grant
5. Pine Valley Revenue Amount? towards ?? debt service, reduce debt levy, operations of General Fund??
6. Pine Valley Reserves: Amount? towards ?? debt service, reduce debt levy, operations of General Fund??
7. Estimated levy increase from Net New Construction: \$35,000
- 8.

To place context to the current budgeting objectives, the next section provides a brief summary of the 2020 Richland County Budget and unforeseen impacts on the 2021 Budget.

### **2020 Richland County Budget Summary:**

2020 Budget (Expenses)	\$32,555,314	(an increase of \$2,947,388)
2020 Budget (Revenue)	\$23,701,356	(an increase of \$2,840,125)
Tax Levy	\$8,853,957	(an increase of \$107,263)
General Fund Applied	\$137,691	
General Fund as of Dec 2018	\$3,928,702	(an increase of \$507,459 from 2017)

### **2019 Budget Included:**

- 1.5% increase in health insurance
- 2% increase in wages
- Funding for County Administrator
- Funding for an Economic Development Position with 40% of funding from City
- \$200,000 contribution from Pine Valley for Contingency Fund
- Additional Pay Period costing \$124,000
- \$2,965,500 Capital Improvement Loan Funding

# RICHLAND COUNTY

Office of Clinton Langreck, County Administrator

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## Fund Assignments

Fund	Budget Responsibility	Fund	Budget Responsibility
10	Multiple	56	HHS
11	Administrator	57	Fair & Recycling
12	County Clerk	58	Administrator
13	Administrator	59	HHS
14	County Clerk	60	UWR Food Service
15	Sheriff	61	PVCV
16	Ambulance	62	Administrator
17	Sheriff	63	HHS
18	ADRC	64	Land Conservation
19	Sheriff	65	County Parks
20	Extension	66	Land Conservation
21	Clerk of Court	67	Land Conservation
22	Register of Deeds	68	Fair & Recycling
23	Zoning	69	County Parks
24	Register of Deeds	70	<b>NOT USED</b>
25	Sheriff	71	Highway
26	Sheriff	72	Land Conservation
27	<b>NO LONGER USED (PER AUDITORS)</b>	73	Land Conservation
28	County Treasurer	74	Ambulance
29	MIS	75	Administrator
30	Administrator	76	Sheriff
31	Clerk of Court	77	Land Conservation
32	Administrator	78	Land Conservation
33	Fair & Recycling	79	Land Conservation
34	HHS	80	Land Conservation
35	Sheriff	81	County Clerk
36	Symons	82	Administrator
37	Symons	83	Administrator
38	<b>NOT USED SINCE 2013</b>	84	Veterans Service
39	Administrator	85	Administrator
40	HHS	86	County Treasurer
41	HHS	87	Administrator
42	MIS	88	Administrator
43	Administrator	89	Administrator
44	HHS	90	Administrator
45	<b>NOT USED SINCE 2012</b>	91	<b>NO LONGER USED</b>
46	Sheriff	92	Administrator
47	Ambulance	93	<b>NOT USED</b>
48	Zoning		
49	Ambulance		
50	Ambulance		
51	Ambulance		
52	County Parks		
53	HHS		
54	HHS		
55	Administrator		

## **Timeline of Budget Process:**

### **Phase 1: Preliminary Budget**

7/6/2021 Finance and Personnel Committee — approves finalized: 1) budget timeline, 2) budget packet, 3) budget objectives and 4) budget guidance

7/7/21 Administrator's Office — distributes copies of the budget timeline, packet documents and budgeting guidance to all departments and County funded organizations. Departments may begin presenting to supervisory committees. Supervisory committees may take action to recommend budget to Finance and Personnel within budget guidance.

7/15/21 Administrator — Conducts a department head meeting to discuss 2021 budget expectations, guidance, questions and concerns

8/06/21 Departments — submit their completed 2022 proposed budget documents to the County Administrator's Office

8/06- 8/19 County Administrator's Office — enters the budget numbers and summarizes the budget information for Administrator, Department Heads and the Finance and Personnel Committee

8/20/2021 Administrator — presents preliminary budget to the Finance and Personnel Committee

### **Phase 2: Department Reviews with Administrator and Finance and Personnel Committee**

8/23- 9/01/21 Department Presentations to the County Administrator and Finance and Personnel Committee:

#### **Tuesday, 24 Aug 2021 (Primary)**

Health & Human Services	8:00am
County Administrator	8:30am
Ambulance Services / Emergency Management:	8:45am

Highway	9:00am
Child Support:	9:30am
Circuit Court:	9:45am
Coroner:	10:00am

Sheriff's Department	10:15am
Corporation Counsel	10:45am

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County Clerk's Office	11:00pm
District Attorney's Office	11:15pm

Pine Valley Community Village:	11:30
UW Extension Office	12:00pm
Fair & Recycling	12:15pm
Land Conservation	12:45pm

MIS	1:15pm
Register in Probate	2:00pm
Register of Deeds	2:15pm
Symons Recreation Complex	2:30pm

Treasurer's Office	2:45pm
UW Food Services	3:00pm
Veteran's Services	3:15pm
Zoning	3:30pm
Courthouse	4:00pm

Wednesday, 25 Aug 2021 (Alternate and call-back)  
Thursday, 26 Aug 2021 (Alternated and call-back)

## **Budget Guidance and Instructions:**

The following guidance is provided by the County Administrator with approval of the Finance and Personnel Committee.

### **Operations and Salaries Budgeting:**

The department heads are instructed to draft preliminary budgets with a 0% increase in levy use, from salaries, fringes, contracts, operations, without consideration for capital outlay as follows:

<u>Department:</u>	<u>% Increase / Decrease of Levy</u>
County Administrator	0%
Ambulance Services / Emergency Management:	0%
Child Support:	0%

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Circuit Court:	0%
Coroner:	0%
Corporation Counsel	0%
County Clerk's Office	0%
Courthouse	0%
District Attorney's Office	0%
UW Extension Office	0%
Fair & Recycling	0%
Health & Human Services	0%
Highway	0%
Land Conservation	0%
MIS	0%
Pine Valley Community Village:	\$ amount returned to General
Register in Probate	0%
Register of Deeds	0%
Sheriff's Department	0%
Symons Recreation Complex	0%
Treasurer's Office	0%
UW Food Services	0%
Veteran's Services	0%
Zoning	0%

If a 0% levy increase requires reduction in service/staff hours, then please budget and plan with those reductions. Waivers to exceed the 0% guidance may be addressed through the review process with the Administrator.

**Wage Step Increases:** Preliminary budgets will be prepared with wage increases reflecting the aged wage schedules (averaging 6.88%) increase effect for the first day of the first full pay period of 2022.

**Health Insurance:** Preliminary budgets will be prepared with a \_ % **increase:** Wallace Cooper and Elliot are working with Quartz on a renewal. The county's experience history and market factors will have impacts of which are unknown at this time.

**FICA — 2021:** Preliminary budgets will be prepared with 2020 FICA rates. This may be adjusted during the review phase when numbers are confirmed.

## Wisconsin Retirement System – 2021 Rates:

Employer Selection: 0038-000 :: RICHLAND COUNTY

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Employer Name RICHLAND COUNTY

Employer Number 0038-000

General							
Calendar Year	Employee Required	Benefit Adjust	Employer Required	Prior Service	Duty Disability	Sick Leave	Total
2020	6.75	0.00	6.75	0.00	0.00	0.00	13.50
2021	6.75	0.00	6.75	0.00	0.00	0.00	13.50

Elected Officials, Judges, State Executive Pay Plan							
Calendar Year	Employee Required	Benefit Adjust	Employer Required	Prior Service	Duty Disability	Sick Leave	Total
2020	6.75	0.00	6.75	0.00	0.00	0.00	13.50
2021	6.75	0.00	6.75	0.00	0.00	0.00	13.50

Protective with Social Security							
Calendar Year	Employee Required	Benefit Adjust	Employer Required	Prior Service	Duty Disability	Sick Leave	Total
2020	6.75	0.00	11.65	0.00	0.09	0.00	18.49
2021	6.75	0.00	11.75	0.00	0.09	0.00	18.59

## Capital Improvements / Capital Outlay Budgeting:

All capital assets (\$5,000 or more) will be considered separately from the other expenditures and collectively within the county. Please use the provided Capital Improvement Capital Outlay planning spread sheets to submit your planning requests. Annual short-term loan financing is being explored to possibly help the county in engaging in needed capital improvements and capital investments. These expenditures will be accounted for in a separate fund (exception: Pine Valley and Highway will include capital projects and equipment in their budgets, but will submit a capital planning worksheet for tracking).

## Budget Packet:

The 2022 Richland County Budget Packet will include the following items:

1. Budget Work Sheets (as distributed by the Administrator's Office in excel format) [Exception: Pine Valley and Highway]
2. Department Budget Summary (as distributed by the Administrator's Office)

## Consideration Factors in Allocations and Continued Services:

- There may be impacts and changes in guidance once the 2020 audit report and closing are completed.

## **Packet Instructions:**

### **Preliminary Phase:**

The intensions of the preliminary budget phase are to: 1) gauge departments' abilities to provide services within guidance limits, and 3) lay groundwork for adjustments as unknown financial factors (audit close, health insurance, future revenue projections, etc.) materialize.

Departments will complete Budget Worksheets as has been performed in past years. Budget Worksheets will be distributed in Excel format from the Administrator's Office. In addition, the Departments will complete the Department Budget Summary document intended to give a brief overview of department expenditures, revenues and funding sources. This document in Microsoft Word format will be submitted to departments electronically. All packets will be submitted to the County Administrator's Office in accordance with the budget timeline.

### **Review Phase:**

The intensions of the review phase are to: 1) prioritize capital improvement and capital outlay projects across the county, 2) prioritize department services and operation allocations, 3) approve a health insurance renewal, 4) approve loan funding, and 5) adjust budgets for projected financial factors including: audit close, health insurance, future revenue projections, service adjustments, etc.

Departments will meet with the County Administrator to review budgets. Health insurance proposals will be considered. Loan funding options for capital improvements and capital outlays will be considered. Department services prioritization will be identified and possible reductions and/or increases to services will be considered. Budget adjustments from the review with the Administrator will be submitted to the County Clerk in revised packets in accordance with the budget timeline.

### **Hearings and Finalized Budget Phase:**

The intensions of the hearings and finalization phase are to: 1) present the reviewed plans to supervisory committees, 2) present the reviewed plans to the Finance and Personnel Committee for approval and recommendation, and 3) present to the County Board for adoption. Any changes to reviewed budgets would come from action by the Finance and Personnel Committee. Any changes by the Finance and Personnel Committee will be submitted to the County Clerk's office by the impacted departments in a timely manner.



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## **Closing Remarks:**

This will be a new approach for Richland County budgeting. With several major financial factors still unknown, apportionments and plans may adjust several times throughout the process before we arrive at a final resolution to take to the County Board. Our goal through this process is to adhere to the established budget objectives and continue to meet the service needs of the community.

————Nothing Follows————

Clinton Langreck  
Richland County — Administrator