

Financial Summaries

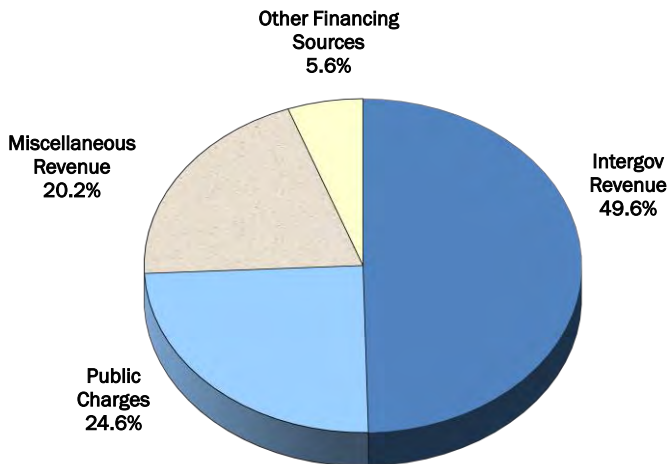
- *County-Wide Financial Summary*
- *Financial Summary Detail*
 - o *Revenues by Division*
 - o *Expenses by Division*
- *Budget Divisional Summary*
- *Budget Comparison*
- *Budget Resolution*



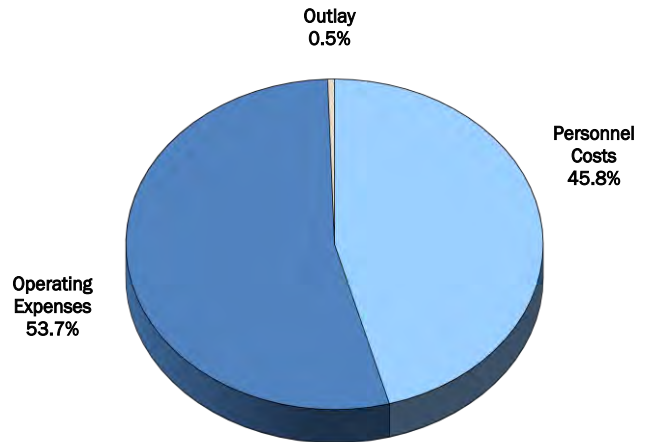
COUNTY-WIDE FINANCIAL SUMMARY

	2020 Actual	2021 Estimate	2021 Amended Budget	2022 Executive Budget	Change from 2021 Amended Budget	
					\$	%
Intergov Revenue	96,174,263	97,091,180	87,357,509	101,763,306	14,405,797	16.49%
Public Charges	37,839,814	40,733,740	40,113,495	50,537,716	10,424,221	25.99%
Miscellaneous Revenue	30,351,410	37,702,784	36,401,314	41,405,254	5,003,940	13.75%
Other Financing Sources	8,663,641	31,104,187	10,628,655	11,431,243	802,588	7.55%
Total Revenues	173,029,128	206,631,891	174,500,973	205,137,519	30,636,546	17.56%
Personnel Costs	121,536,674	124,189,776	128,640,586	131,094,786	2,454,200	1.91%
Operating Expenses	121,511,275	165,543,703	132,841,417	153,953,155	21,111,738	15.89%
Outlay	2,188,565	1,896,411	2,300,980	1,512,498	(788,482)	-34.27%
Total Expenses	245,236,514	291,629,890	263,782,983	286,560,439	22,777,456	8.63%
Expenses less revenues	72,207,386	84,997,999	89,282,010	81,422,920	(7,859,090)	-8.80%
Debt Service	11,993,312	10,405,351	10,405,351	10,227,688	(177,663)	-1.71%
Capital Projects	1,002,210	1,539,860	1,539,860	1,448,645	(91,215)	-5.92%
Tax and Shared Rev.	(7,318,606)	(9,129,959)	(9,129,959)	(8,391,441)	738,518	-8.09%
Net Total Activity	13,141,645	3,520,932	(763,079)	7,686,038	8,449,117	-1107.24%
Total Levy	91,025,947	91,334,183	91,334,183	92,393,850	1,059,667	1.16%

**2021 REVENUES
(BY CATEGORY)**



**2021 EXPENSES
(BY CATEGORY)**



FINANCIAL SUMMARY DETAIL

REVENUES BY DIVISION

-Exhibit A-

	2020 Actuals	2021 Estimated	2021 Amended	2022 Proposed
<u>ADMINISTRATIVE SERVICES</u>				
Administration	299,382	234,893	311,465	321,393
BC Community Area Network	269,663	2,354,568	2,354,307	475,310
Child Support	2,793,921	2,775,672	2,959,604	2,935,532
Clerk	415,485	406,832	512,484	479,668
Corporation Counsel	138,848	39,362	139,362	-
Human Resources	24,145	12,600	21,538	12,600
Information Technology	5,786,226	6,072,302	6,077,456	6,274,809
Treasurer	2,539,411	1,860,951	1,795,217	1,777,526
	<u>12,267,081</u>	<u>13,757,180</u>	<u>14,171,433</u>	<u>12,276,838</u>
<u>PUBLIC SAFETY</u>				
Court System	2,777,760	2,819,649	2,918,527	3,012,035
District Attorney	439,005	466,424	478,288	460,657
Medical Examiner	949,423	887,740	890,797	908,677
Public Safety Communications	6,287,500	952,816	999,507	918,543
Sheriff	11,356,024	12,198,249	12,967,097	11,820,284
	<u>21,809,712</u>	<u>17,324,878</u>	<u>18,254,216</u>	<u>17,120,196</u>
<u>HEALTH & HUMAN SERVICES</u>				
Aging and Disability Resource Ctr	5,848,912	5,265,215	5,181,081	5,313,077
Health & Human Services:				
Community Services	41,005,941	50,698,636	41,952,244	53,116,798
Community Treatment Center	13,483,965	11,556,622	10,685,822	11,801,120
Public Health	5,701,413	4,115,354	1,683,503	2,202,098
Syble Hopp School/CDEB	4,425,336	4,202,820	4,270,286	4,539,062
Veterans Services	51,539	40,879	44,706	14,300
	<u>70,517,106</u>	<u>75,879,526</u>	<u>63,817,642</u>	<u>76,986,455</u>
<u>EDUCATION, CULTURE & RECREATION</u>				
Golf Course	1,061,729	1,096,000	1,111,500	1,110,750
Library	638,798	579,036	779,596	631,532
Museum	405,194	285,638	279,000	231,750
NEW Zoo and Adventure Park	2,030,512	2,958,202	2,723,077	3,053,959
Parks Department	1,258,781	2,535,735	3,309,537	6,599,760
	<u>5,395,014</u>	<u>7,454,611</u>	<u>8,202,710</u>	<u>11,627,751</u>
<u>PLANNING, DEV & TRANSPORTATION</u>				
Airport	12,267,643	14,005,623	15,712,730	20,508,875
Land and Water Conservation	1,174,832	1,010,503	915,498	1,543,175
Planning and Land Services	2,433,114	2,440,641	2,469,689	2,585,350
Port and Resource Recovery	15,752,970	14,187,211	14,078,921	19,857,985
BOW South Landfill	-	22,979,741	-	12,792,197
Public Works:				
County Roads and Bridges	4,994,641	4,739,932	4,739,932	4,992,200
Facility Management	2,047,388	2,201,828	2,207,740	2,001,697
Highway	21,783,254	28,826,326	28,682,660	26,141,899
Register of Deeds	2,282,735	1,923,923	1,719,923	1,731,040
UW-Extension	141,921	155,425	177,828	138,381
	<u>62,878,498</u>	<u>92,471,153</u>	<u>70,704,921</u>	<u>92,292,799</u>
<u>NON-DIVISIONAL BUDGETS</u>				
Board of Supervisors	2,972	11,197	11,197	-
Executive	42,513	33,354	33,354	-
Capital Projects	68,734,998	86,312,689	86,118,383	70,272,578
Debt Service	7,523,174	6,100	6,700	6,200
Tax & Shared Revenue	11,702,905	11,134,804	11,659,027	11,927,415
Change to Fund Balance	(16,828,669)	2,334,272	25,988,416	(18,395,631)
Property Tax Levy	91,025,948	91,334,183	91,334,183	92,393,850
	<u>162,203,841</u>	<u>191,166,599</u>	<u>215,151,260</u>	<u>156,204,412</u>
Total	335,071,252	398,053,947	390,302,182	366,508,451
Special Revenue and Certain Internal Service Funds	28,397,479	37,811,381	28,664,544	36,855,930

FINANCIAL SUMMARY DETAIL

EXPENSES BY DIVISION

-Exhibit A-

	2020 Actuals	2021 Estimated	2021 Amended	2022 Proposed
<u>ADMINISTRATIVE SERVICES</u>				
Administration	1,799,672	1,500,527	2,021,176	2,056,215
BC Community Area Network	287,041	735,387	644,145	877,833
Child Support	3,182,314	3,109,032	3,357,535	3,334,216
Clerk	826,877	802,074	909,067	932,184
Corporation Counsel	642,183	617,673	696,919	546,470
Human Resources	789,263	772,789	1,068,450	1,070,339
Information Technology	6,518,613	8,295,399	8,356,513	6,384,593
Treasurer	610,774	747,384	704,123	685,350
	14,656,737	16,580,265	17,757,928	15,887,200
<u>PUBLIC SAFETY</u>				
Court System	5,839,669	5,900,215	6,054,671	6,045,377
District Attorney	1,967,985	2,020,173	2,019,231	2,047,622
Medical Examiner	1,454,757	1,531,325	1,647,947	1,714,804
Public Safety Communications	9,656,465	8,048,961	8,088,074	8,084,903
Sheriff	42,418,592	44,559,365	45,652,549	44,923,061
	61,337,468	62,060,039	63,462,472	62,815,767
<u>HEALTH & HUMAN SERVICES</u>				
Aging and Disability Resource Center	6,108,481	6,026,450	5,951,368	6,151,183
Health & Human Services:				
Community Services	56,376,906	66,977,066	58,584,637	69,597,611
Community Treatment Center	14,761,090	15,154,659	14,660,513	15,960,378
Public Health	6,293,767	5,357,201	3,783,984	4,283,011
Syble Hopp School/CDEB	7,015,266	7,109,449	7,476,165	7,772,324
Veterans Services	387,560	420,845	457,626	408,123
	90,943,070	101,045,670	90,914,293	104,172,630
<u>EDUCATION, CULTURE & RECREATION</u>				
Golf Course	1,148,634	997,281	1,057,131	1,105,250
Library	7,088,943	8,053,124	8,423,580	7,690,539
Museum	1,426,253	1,241,954	1,258,220	1,225,917
NEW Zoo and Adventure Park	2,405,387	2,579,060	2,801,610	3,062,458
Parks	2,368,610	3,700,460	4,641,881	4,136,919
	14,437,827	16,571,879	18,182,422	17,221,083
<u>PLANNING, DEV & TRANSPORTATION</u>				
Airport	12,731,661	13,830,442	14,151,134	13,918,467
Land and Water Conservation	1,602,898	1,469,938	1,383,700	1,996,638
Planning and Land Services	2,953,431	2,908,531	3,394,829	3,628,813
Port and Resource Recovery	13,373,336	36,704,151	13,379,049	16,974,392
BOW South Landfill	18,102	193,884	1,079,885	13,322,085
Public Works:				
County Roads and Bridges	5,160,463	4,963,377	4,963,377	5,175,025
Facility Management	4,327,382	4,859,315	4,977,386	4,771,342
Highway	21,467,954	28,460,760	28,355,653	25,870,579
Register of Deeds	881,511	886,150	888,511	885,856
UW-Extension	530,039	515,964	653,752	598,831
	63,046,777	94,792,512	73,227,276	87,142,028
<u>NON-DIVISIONAL BUDGETS</u>				
Board of Supervisors	465,353	515,328	515,948	481,245
Executive	372,102	381,518	412,768	318,814
Capital Projects	67,523,121	93,735,879	112,054,386	64,766,022
Debt Service	20,477,909	10,407,178	10,412,351	10,227,688
Tax & Shared Revenue	1,810,888	1,963,679	3,362,338	3,475,974
Change to Fund Balance	-	-	-	-
Property Tax Levy	-	-	-	-
	90,649,373	107,003,582	126,757,791	79,269,743
Total	335,071,252	398,053,947	390,302,182	366,508,451
Special Revenue and Certain Internal Service Funds	30,812,107	35,292,585	33,550,315	34,952,585

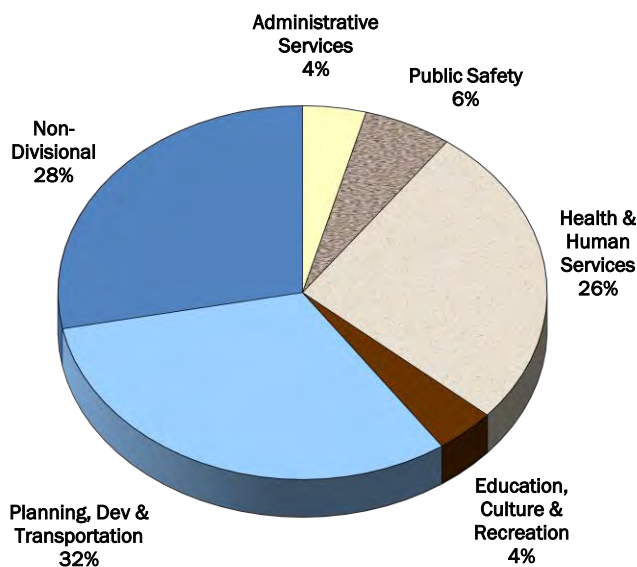
BUDGET DIVISIONAL SUMMARY

Divisional	2022 Revenues	2022 Expenses	2022 Change to Fund Balance	2022 Property Taxes
Administrative Services	12,276,838	15,887,200	(502,429)	3,107,933
Public Safety	17,120,196	62,815,767	(17,080)	45,678,491
Health & Human Services	76,986,455	104,172,630	(918,610)	26,267,565
Education, Culture & Recreation	11,627,751	17,221,083	3,593,768	9,187,100
Planning, Dev & Transportation	92,292,799	87,142,028	9,218,581	4,067,810
Divisional Total	210,304,039	287,238,708	11,374,230	88,308,899

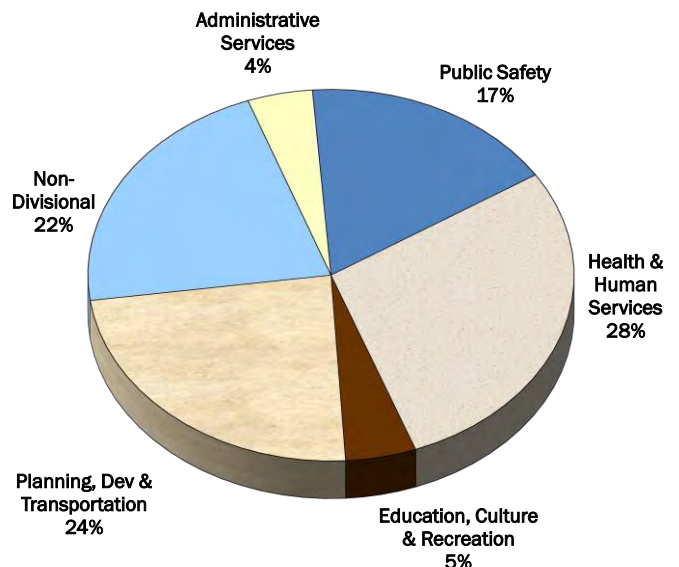
Other	2022 Revenues	2022 Expenses	2022 Change to Fund Balance	2022 Property Taxes
Board of Supervisors	-	481,245	-	481,245
Executive	-	318,814	-	318,814
Capital Projects	38,402,985	42,426,583	(2,574,953)	1,448,645
Sales Tax	31,869,593	22,339,439	9,530,154	-
Debt Service	6,200	10,227,688	6,200	10,227,688
Tax & Shared Revenue	11,927,415	3,475,974	60,000	(8,391,441)
Other Total	82,206,193	79,269,743	7,021,401	4,084,951
Grand Total	292,510,232	366,508,451	18,395,631	92,393,850

Special Revenue & Certain Internal Service Funds	36,855,930	34,952,585	1,903,345	-
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**2022 REVENUES
(BY DIVISION)**



**2022 EXPENSES
(BY DIVISION)**



BUDGET COMPARISON

	2021 Adopted Budget	2022 Proposed Budget	Increase (Decrease)	% Change
Revenues	261,520,582	292,510,232	30,989,650	11.85%
Less:				
Indirect Cost Allocation ⁽¹⁾	6,713,128	6,382,096	(331,032)	-4.93%
Interdepartmental Charges: ⁽¹⁾				
Administration	-	221,372	221,372	100.00%
Community Services	230,368	206,881	(23,487)	-10.20%
Community Treatment Center (CTC)	1,218,171	1,237,464	19,293	1.58%
Extension	38,650	650	(38,000)	-98.32%
Facilities	1,821,079	1,806,068	(15,011)	-0.82%
Highway	22,833,546	19,880,647	(2,952,899)	-12.93%
Planning and Land Services (PALS)	1,400	30,350	28,950	2067.86%
Public Health	1,143	1,679	536	46.89%
Register of Deeds	6,000	6,000	-	0.00%
Resource Recovery	9,500	2,087,000	2,077,500	21868.42%
BOW South Landfill	-	6,489,555	6,489,555	100.00%
Sheriff	284,743	290,177	5,434	1.91%
Information Technology	5,974,357	5,880,435	(93,922)	-1.57%
Transfers In ⁽²⁾	38,556,946	28,191,186	(10,365,760)	-26.88%
Subtotal - Net adjusted revenues	183,831,551	219,798,672	35,967,121	19.57%
Expenses	361,505,387	366,508,451	5,003,064	1.38%
Less:				
Indirect Cost Allocation ⁽¹⁾	6,713,128	6,382,096	(331,032)	-4.93%
Interdepartmental Charges: ⁽¹⁾				
Administration	-	221,372	221,372	100.00%
Community Services	230,368	206,881	(23,487)	-10.20%
Community Treatment Center (CTC)	1,218,171	1,237,464	19,293	1.58%
Extension	38,650	650	(38,000)	-98.32%
Facilities	1,821,079	1,806,068	(15,011)	-0.82%
Highway	22,833,546	19,880,647	(2,952,899)	-12.93%
Planning and Land Services (PALS)	1,400	30,350	28,950	2067.86%
Public Health	1,143	1,679	536	46.89%
Register of Deeds	6,000	6,000	-	0.00%
Resource Recovery	9,500	2,087,000	2,077,500	21868.42%
BOW South Landfill	-	6,489,555	6,489,555	100.00%
Sheriff	284,743	290,177	5,434	1.91%
Information Technology	5,974,357	5,880,435	(93,922)	-1.57%
Transfers Out ⁽²⁾	38,556,946	28,191,186	(10,365,760)	-26.88%
Changes in Fund Balance ⁽³⁾	(8,650,622)	18,395,631	27,046,253	-312.65%
Subtotal - Net adjusted expenses	275,165,734	312,192,522	37,026,788	13.46%
Total Property Tax Levy	91,334,183	92,393,850	1,059,667	1.16%
Equalized Value (TID Out)	22,935,428,400	24,835,348,800	1,899,920,400	8.28%
Tax Rate	3.9822	3.7203	(0.2619)	-6.58%
Tax on \$150,000 (Equalized Value) Home	597.33	558.05	(39.28)	-6.58%
Tax on \$200,000 (Equalized Value) Home	796.44	744.06	(52.38)	-6.58%

(1) Indirect costs and interdepartmental charges are included as revenues and expenses in both departments involved in the transaction. The charges are eliminated here to remove this duplication.

(2) Transfers In and Out represent transfers between departments and are thus not operational expenses or revenues.

(3) Expenses in excess of revenues in departments which do not return surpluses to the General Fund (i.e., Airport, Port and Resource Recovery, Golf Course, NEW Zoo, BCCAN, Highway, Syble Hopp School, and Debt Service). Since Capital Projects are reported separately, excess expenditures for capital projects are not included in this amount.

TO THE HONORABLE CHAIRMAN AND MEMBERS
OF THE BROWN COUNTY BOARD OF SUPERVISORS

Ladies & Gentlemen:

**RESOLUTION ESTABLISHING THE BROWN COUNTY BUDGET
FOR CALENDAR YEAR 2022**

BE IT RESOLVED, that the following sums of money be raised for the ensuing year:

School for Children with Disabilities	2,830,223
Public Health	2,080,913
County Aid Bridges (Section 82.08, Wis. Stats.)	182,825
County Payment for Library Services	48,653
Debt Service Fund	10,227,688
All Other County Taxes	<u>77,023,548</u>
PROPERTY TAX LEVY.....	92,393,850

BE IT FURTHER RESOLVED, that the County shall apportion the tax for the school for Children with Disabilities on all districts participating; and

BE IT FURTHER RESOLVED, that the County shall apportion the tax for the Public Health Department on all districts participating; and

BE IT FURTHER RESOLVED, that the County shall apportion the tax for bridges under Section 82.08, Wis. Stats., on the taxable property of the taxing districts participating; and

BE IT FURTHER RESOLVED, that the County shall enter in the Tax Apportionment the 20% Highway County Trunk Bridge assessments as authorized legal taxes against any district in the County, under Section 83.03 (2), Wis. Stats.; and

BE IT FURTHER RESOLVED, that the budgeted appropriations for purposes of Section 65.90, Wis. Stats., are attached hereto as Exhibit A, and the detailed budget for purposes of Section 59.17 (5), Wis. Stats., is the document of which this is part; and

BE IT FURTHER RESOLVED, that the Director of Administration is authorized to make any technical corrections to the budget that are necessary.

Approved by:

TROY STRECKENBACH
BROWN COUNTY EXECUTIVE

Date Signed: _____