



OCTOBER 29, 2019
READING OF THE 2020 PROPOSED
BUDGET

WAUPACA COUNTY
BOARD OF SUPERVISORS

NEW DEVELOPMENTS

- **On October 18, 2019, the County was successful in the sale of the Lakeview Manor facility. As a result of the sale:**
 - 1. Project #20-18-002 – Raze Nursing Home Facility for \$484,560 was removed from the 2020 – 2024 Capital Improvement Plan, with no utilization of General Fund Unassigned Fund Balance appropriated for 2020.**
 - 2. \$64,247 funding was removed from the 2020 Proposed Budget for the purpose of maintaining the facility.**

NEW DEVELOPMENTS

- 3. Sale Proceeds (one-time revenue) received in 2019 from the sale of the nursing home facility and additional facility contents will be set aside for future capital purchases.**
- 4. \$260,000 property tax funding was removed from the 2020 Proposed Budget for the purpose of funding 2021 Tower Microwave Project. Assigned Fund Balances for Capital Projects offset with General Fund Unassigned funds will be utilized to fund this project in 2021.**

NEW DEVELOPMENTS

- **The \$324,247 Property Tax Levy from above was reallocated as follows:**
 - 1. \$65,000 reallocated to Public Property Program for continuation of courthouse security enhancements.**
 - 2. \$87,969 reallocated to Corrections Program to fund \$57,345 in additional mental health contract hours and \$30,624 for a second registered nurse.**

NEW DEVELOPMENTS

- 3. \$125,000 reallocated to Sheriff Administration Program to offset delays on the start date on new positions as described on Resolution No. 20 (2019-2020).**
- 4. \$37,244 reallocated to Transportation Services Fund with an offsetting decrease to sales tax allocation for Highway Construction Projects.**

NEW DEVELOPMENTS

- **Interest earnings on the Highway Facility Bonds and Bond Premium are estimated to exceed the project budget by \$231,873.**
- **Due to the excess interest earnings and reduction of \$37,244 of Sales Tax Applied to the Highway Construction Projects as mentioned previously, the Debt Levy was reduced by an additional \$269,117.**

NET LEVY IMPACT

- **2020 Net Levy \$28,392,468 (increase of \$148,848 or .53%).**

- **Tax Rate of \$6.7030 (decrease of \$0.1606 or 2.33%).**

	2020 BUDGET AS RECOMMENDED			2019 BUDGET AS AMENDED		
	10/15/2019 Presentation	Adjustments	10/29/2019 County Board	2019 Amended	Amount of Change	% of Change
Operating Levy	20,635,150	222,756	20,857,906	20,545,202	312,704	1.52%
Capital Levy	6,383,558	(260,000)	6,123,558	5,348,418	775,140	14.49%
Sales Tax Applied	(3,467,650)	37,244	(3,430,406)	(2,632,935)	(797,471)	30.29%
Total Levy Limit	23,551,058	-	23,551,058	23,260,685	290,373	1.25%
Debt Service Levy	4,895,188	-	4,895,188	5,956,410	(1,061,222)	-17.82%
Bond Premium Applied	(396,498)	-	(396,498)	(864,450)	467,952	-54.13%
Excess Interest Earnings	-	(231,873)	(231,873)	-	(231,873)	0.00%
Sales Tax	(532,350)	(37,244)	(569,594)	(1,211,260)	641,666	-52.98%
Net Debt Levy	3,966,340	(269,117)	3,697,223	3,880,700	(183,477)	-4.73%
Total Operating & Debt	27,517,398	(269,117)	27,248,281	27,141,385	106,896	0.39%
County's Share of Rescinded Taxes	26,000	-	26,000	-	26,000	0.00%
Charitable and Penal	639	-	639	-	639	0.00%
Libraries	1,064,548	-	1,064,548	1,049,235	15,313	1.46%
County Bridge Aid	53,000	-	53,000	53,000	-	0.00%
Other Adjustments	1,144,187	-	1,144,187	1,102,235	41,952	3.81%
Total Levy Impact	28,661,585	(269,117)	28,392,468	28,243,620	148,848	0.53%
County's Equalized Value in \$1,000	\$4,235.7	\$4,235.7	\$4,235.7	\$4,114.9	\$120.8	2.94%
County's Net Tax Rate	\$6.77	(\$0.07)	\$6.70	\$6.86	(\$0.16)	-2.33%

ANALYSIS OF COUNTY LEVY LIMITS

- The 2019 Payable 2020 allowable levy increased \$283,468 (1.21%).
- Adjustments for Debt Service decreased \$126,945.
- Other Levy adjustments decreased \$7,675.

	PAYABLE COUNTY LEVY			
	2018	2019	Change from 2018	
			Amount	%
<u>Levy Limit Worksheet</u>				
Adjusted Actual County Levy	23,051,959	23,395,488		
0.00% growth, plus terminated TID%, plus TID subtraction% applied to adjusted actual levy	103,734	2,340		
Net New Construction % applied to adjusted levy	183,263	224,596		
Adjusted Allowable Levy	23,338,956	23,622,424	283,468	1.21%
Personal Property Aid	(78,271)	(71,366)	6,905	-8.82%
Levy Limit before adjustments less Personal Property Aid	23,260,685	23,551,058	290,373	1.25%
<u>Levy Limit Adjustments</u>				
Increase for unused levy from previous year	56,532	-	(56,532)	-100.00%
Increase for county's share of refunded or rescinded taxes certified under sec. 74.41 (5), Wis. Stats. (Estimated)	-	26,000	26,000	N/A
<u>Debt Service for general obligation debt authorized after July 1, 2005.</u>				
Actual Debt Service	5,956,410	4,895,188	(1,061,222)	-17.82%
Less Bond Premium Applied	(864,450)	(396,498)	467,952	-54.13%
Decrease for unused levy from previous year	(56,532)	-	56,532	-100.00%
Excess Interest Earnings Applied	-	(231,873)	(231,873)	N/A
Less County Sales Tax Applied	(1,211,260)	(569,594)	641,666	-52.98%
Reported Debt Service for general obligation debt authorized after July 1, 2005.	3,824,168	3,697,223	(126,945)	-3.32%
Sub-total Levy Reported on Levy Limit Worksheet	27,141,385	27,274,281	132,896	0.49%
<u>Levy not applied to Levy Limit Worksheet:</u>				
Charitable and penal	-	639	639	N/A
Library (sec. 43.12, Wis. Stats.)	1,049,235	1,064,548	15,313	1.46%
County Bridge Aid (sec. 82.08(2), Wis. Stats.)	53,000	53,000	-	0.00%
Sub-total - Levy not applied to Levy Limit Worksheet	1,102,235	1,118,187	15,952	1.45%
Total County Property Tax	28,243,620	28,392,468	148,848	0.53%

ANALYSIS OF COUNTY LEVY LIMITS

- Under Wis. Stats. 66.0602 Local Levy Limits, the County is allowed a debt adjustment for the total principal and interest debt service payment.
- Under this law, the County has \$569,594 of unused capacity for the sales tax collection applied to debt service.

	2018	2019
<u>Levy Limit Worksheet</u>		
Adjusted Actual County Levy	23,051,959	23,395,488
0.00% growth, plus terminated TID%, plus TID subtraction% applied to adjusted actual levy	103,734	2,340
Net New Construction % applied to adjusted levy	183,263	224,596
Adjusted Allowable Levy	23,338,956	23,622,424
Personal Property Aid	(78,271)	(71,366)
Levy Limit before adjustments less Personal Property Aid	23,260,685	23,551,058
<u>Levy Limit Adjustments</u>		
Increase for unused levy from previous year	56,532	-
Increase for county's share of refunded or rescinded taxes certified under sec. 74.41 (5), Wis. Stats. (Estimated)	-	26,000
<u>Debt Service for general obligation debt authorized after July 1, 2005.</u>		
Actual Debt Service	5,956,410	4,895,188
Less Bond Premium Applied	(864,450)	(396,498)
Decrease for unused levy from previous year	(56,532)	-
Excess Interest Earnings Applied	-	(231,873)
Less County Sales Tax Applied	(1,211,260)	(569,594)
Reported Debt Service for general obligation debt authorized after July 1, 2005.	3,824,168	3,697,223
Sub-total Levy Reported on Levy Limit Worksheet	27,141,385	27,274,281
<u>Levy not applied to Levy Limit Worksheet:</u>		
Charitable and penal	-	639
Library (sec. 43.12, Wis. Stats.)	1,049,235	1,064,548
County Bridge Aid (sec. 82.08(2), Wis. Stats.)	53,000	53,000
Sub-total - Levy not applied to Levy Limit Worksheet	1,102,235	1,118,187
Total County Property Tax	28,243,620	28,392,468

2020 SUMMARY OF TAX RATE

Waupaca County's 2019 Equalized Value Reduced by TID Value Increment used to apportion the County's property tax levy of \$4,235,726,000 increased \$120,776,500 (2.94%).

The Net Tax Rate of \$6.7030 per \$1,000 of fair market property value for the County decreased by \$0.1606 (2.33%).

SUMMARY OF TAX RATES FOR TOWNS, VILLAGES AND CITIES

Districts	Tax Levy		%	Equalized Value		%	Tax Rate Per \$1,000	
	2019	2018		Change	2019		2018	Change
Town Total	20,037,518	20,062,290	-0.12%	2,940,759,900	2,877,019,800	2.22%	6.81	6.97
Village Total	1,197,712	1,221,074	-1.91%	183,992,200	183,188,800	0.44%	6.51	6.67
City Total	7,157,238	6,960,256	2.83%	1,110,973,900	1,054,740,900	5.33%	6.44	6.60
County Total	\$28,392,468	\$28,243,620	0.53%	\$ 4,235,726,000	\$ 4,114,949,500	2.94%	6.70	6.86

2020 TAXPAYER IMPACT

For illustration purposes, the median home value in Waupaca County is \$142,300 according to the U.S. Census Bureau.

Based on this home value, the tax calculation is as follows:

- 2020 - $\$142,300 \times \$6.7030 / \$1,000 = \953.84
- 2019 - $\$142,300 \times \$6.8636 / \$1,000 = \976.69

This means that a homeowner of a \$142,300 *fair market value* should expect to pay \$22.85 less in 2020.

2020 ADDITIONAL RESOURCES

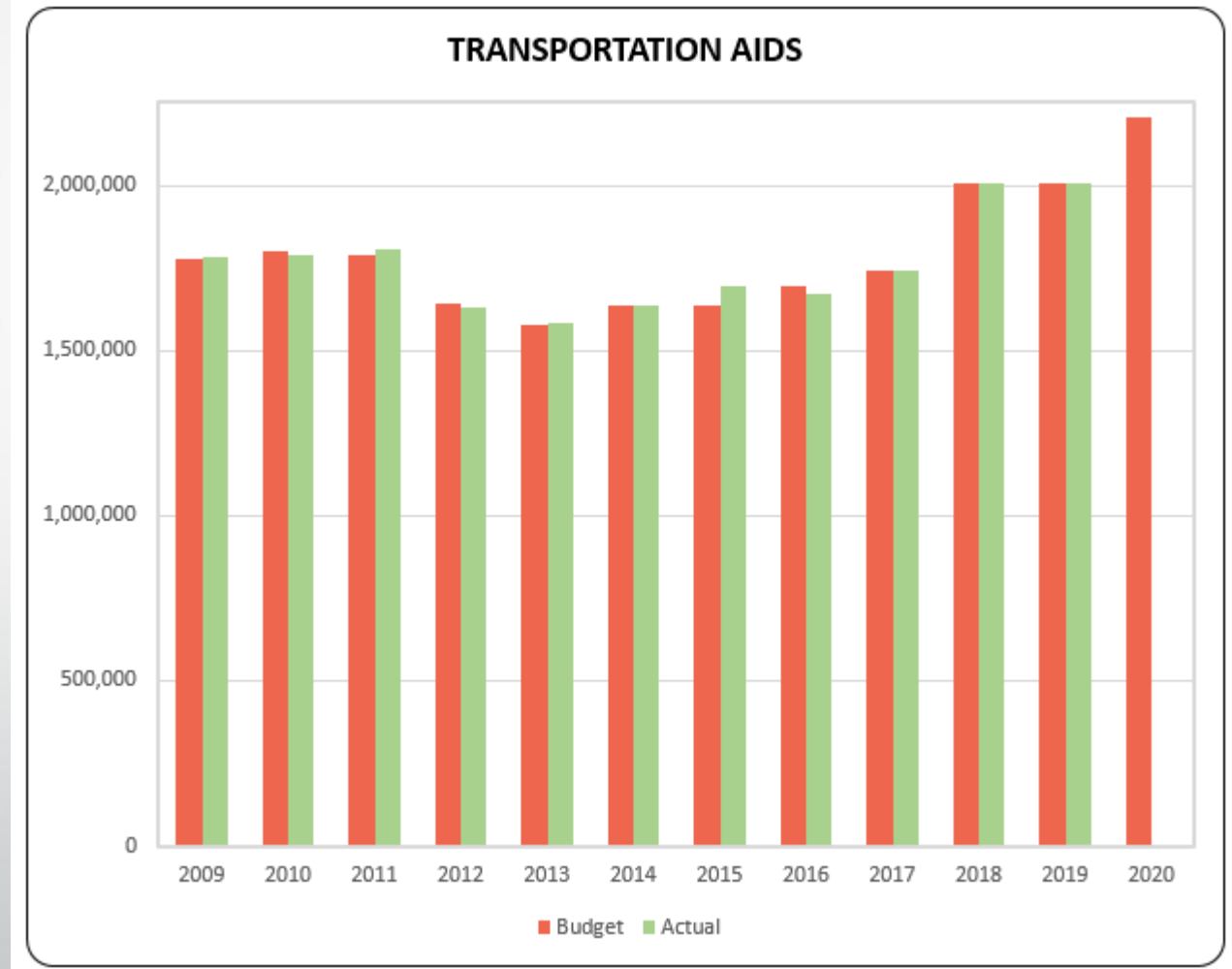
- Sales tax is estimated of \$4,000,000 is projected to increase \$155,805 (4.05%), as allocated below:
 1. \$569,584 is allocated to Debt Service Fund to be applied towards 2020 Debt Service Payments.
 2. Remaining \$3,430,416 is allocated to the Transportation Services Fund to be applied towards Highway Construction Projects.

2020 ADDITIONAL RESOURCES

- **Health and Human Services Fund's base allocation from the Department of Children and Families increased \$259,360, offset with a reduction in Youth Aids of \$28,666.**
- **Due to this increased allocation, the Department Health and Human Services is utilizing this allocation to offset any anticipated levy increase.**

2020 ADDITIONAL RESOURCES

- **The County's estimated portion of the 2020 General Transportation Aid increased \$204,031. The Transportation Services Fund increased funding for Routine Maintenance by the same amount.**



2020 NEW POSITION AND PROGRAM FUNDING

2020 NEW AND EXPANDED POSITIONS			
DEPARTMENTS BY CLASSIFICATION	FUNDING	FTE	Total Cost
<u>Public Safety</u>			
Law Enforcement			
Patrol Officer		2.00	\$ 168,806
Evidence Technician		1.00	69,579
Total Law Enforcement	Levy		238,385
<u>Public Works</u>			
Solid Waste			
Scale Attendant		1.00	59,483
Reduction Contracted Services & Recycling Revenue:			(30,082)
Total Solid Waste	Levy		29,401
<u>Health & Human Services</u>			
Expand Volunteer Coordinator	Levy	0.50	43,710
2020 Net Impact		4.50	\$ 311,496

2020 NEW POSITION AND PROGRAM FUNDING

2020 NEW PROGRAM FUNDING

Conservation & Development

11-41-56750 - Greenway Project (Non-Lapsing)

\$ 25,000

2020 PERSONAL SERVICE ADJUSTMENTS

- The 2020 Budget includes one (1) step advancements for those employees who are eligible for a step advancement in accordance with the Personnel Policies and Procedure Manual.
- The 2020 Budget recommends a 2% market adjustment to the current step structure.
- The 2020 Budget recommends a 7% decrease to Health Insurance premiums.

	2019 Budget	2020 Wage and Benefit Changes				Net Change	% of Change	Additional Day Leap Year
		Step and Benefit Calculation	Market Adjustment	7% Health Insurance Premium	Total Costs			
General Fund	16,560,239	297,283	180,482	(198,647)	16,839,357	279,118	1.69%	51,150
Health and Human Services Fund	8,802,618	149,813	87,263	(177,652)	8,862,042	59,424	0.68%	27,413
Highway Operations	5,485,572	119,517	64,844	(116,169)	5,553,764	68,192	1.24%	19,410
Total County	30,848,429	566,613	332,589	(492,468)	31,255,163	406,734	1.32%	97,973

GENERAL FUND OPERATING IMPACT

- **General Fund Net Levy of \$17,170,071 increased \$767,746 or 4.68%.**

Net Property Tax Increase:		<u><u>\$767,746</u></u>
<u>Special Purpose Levy:</u>		
State Charitable and Penal Charges	\$639	
Library Aids	<u>15,313</u>	<u>15,952</u>
<u>Operating Levy:</u>		
<u>Personal Services</u>		
New Positions	267,786	
Other Personal Services	<u>279,118</u>	<u>546,904</u>
<u>Contractual Services</u>		
Corrections Contract Expansion	87,969	
Corrections Annual Medical Contract Increase	15,263	
Finance - Managed Print Contract Impact	33,754	
County Clerk - Ordinance Codification Project	16,000	
Treasurer - Rescinded Tax Estimate	<u>26,000</u>	<u>178,986</u>
<u>Grants, Contributions, Indemnities & Other</u>		
New Program Funding - Greenway Project	<u>25,000</u>	<u>25,000</u>
	<u><u>\$766,842</u></u>	<u><u>\$766,842</u></u>

NET CHANGE IN FUND BALANCES

- Estimated net change in fund balance in the General Fund is a decrease of \$41,315 as described below.

General Fund

Restricted:

Jail Assessment Fees Collected

\$57,500

Land Records Orthoimagery Project

(61,200)

(\$3,700)

Assigned:

Elections - 2019 Restored

(35,515)

Veterans Service - 2019 to 2020 Non-lapsing

(2,100)

(37,615)

Total General Fund

(\$41,315)

(\$41,315)

- There is no allocation of General Fund Unassigned Fund Balance in the 2020 Proposed Budget.

TRANSPORTATION SERVICES OPERATING IMPACT

- Transportation Services Fund Operating Impact decreased **\$253,735**.
- GTA increased **\$204,081** offsetting **\$304,081** increase in Maintenance.
- 2019 Budget included restoration of Fund Balance of **\$353,758**. No Fund Balance Restored in 2020.

Net Property Tax Decrease:		<u>(\$253,755)</u>
<u>Operating Levy:</u>		
<u>Supplies & Expenditures</u>		
Routine Maintenance	\$204,084	
Winter Maintenance	100,000	
Increase General Transportation Aids	<u>(204,081)</u>	\$100,003
Increase Allocation for New Facilitie(s) Depreciation		
County owned Salt Sheds	32,196	
Building & Grounds Allocation	248,600	
Transfer from Highway Operations Fund	<u>(280,796)</u>	-
<u>Fund Balance Applied (Restored)</u>		
2019 Fund Balance Restored - 2018 Winter	<u>(353,758)</u>	<u>(353,758)</u>
		<u>(\$253,755)</u>

HEALTH & HUMAN SERVICES OPERATING IMPACT

- Health & Human Services 2020 Levy of \$3,568,730 (no change from 2019).
- Additional federal and state funding increased **\$273,471**.
- CCS Stabilization Service increase of **\$750,000** offset with an increase in CCS Program Fees.

Net Property Tax Increase:		<u>\$</u>	<u>-</u>
<u>Operating Levy:</u>			
<u>Personal Services</u>			
.50 Volunteer Coordinator Expansion	43,710		
Other Personal Services	<u>59,424</u>		103,134
<u>Contractual Services</u>			
Trauma Informed Care Funding Allocation	113,641		
CCS Stabilization Services	<u>750,000</u>		863,641
<u>Additional Funding Sources</u>			
Department of Children & Families - Base Allocation	(259,360)		
Youth Aids Allocation	28,666		
Income Maintenance Federal & State Funding	<u>(42,777)</u>		(273,471)
CCS Program Fees (Medical Assistance)			<u>(632,195)</u>
			<u>61,109</u>

CAPITAL IMPROVEMENT PLAN LEVY IMPACT

- Capital Improvement Fund levy decreased **\$205,084**.
- 2020 Projects increased **\$14,250** from the 2019 Adopted Budget.
- The 2019 Adopted Budget restored **\$164,334** Fund Balance.

	<u>CAPITAL IMPROVEMENT FUND</u>		
	2019	2020	Net Change
Net Property Tax Increase:	<u>\$1,235,584</u>	<u>\$1,030,500</u>	<u>(\$205,084)</u>
Capital Outlay Expenditures	1,071,250	1,085,500	
2018 to 2019 Non-lapsing Capital Projects	1,105,539	-	
2019 Budget Amendment - E911 Dispatch System	<u>660,400</u>	<u>-</u>	<u>(1,751,689)</u>
<u>Other Funding Sources</u>			
Intergovernmental Grants & Aids	(63,978)	(55,000)	
Transfer from Environmental Program Fund	(25,198)	-	
Transfer from General Fund	<u>(660,400)</u>	<u>-</u>	<u>694,576</u>
<u>Fund Balance Applied (Restored)</u>			
2019 Fund Balance Restored future Capital	164,334	-	
2018 to 2019 Non-lapsing Capital Projects	<u>(1,016,363)</u>	<u>-</u>	<u>852,029</u>
Capital Improvement Fund Net Change			<u>(\$205,084)</u>

CAPITAL IMPROVEMENT PLAN LEVY IMPACT

- Transportation Services Fund levy increased **\$23,418** for Highway Construction Projects.
- 2020 Projects increased **\$480,856** from the 2019 Adopted Budget.
- Sales Tax applied increased **\$797,471**, while LRIP Funding decreased **\$340,033**.

TRANSPORTATION SERVICES FUND

	2019	2020	Net Change
Net Property Tax Increase:	<u>\$1,337,534</u>	<u>\$1,360,952</u>	<u>\$23,418</u>
Highway Construction	4,310,502	4,791,358	480,856
<u>Other Funding Sources</u>			
Local Road Improvement Program	(340,033)	-	340,033
Transfer from General Fund (Sales Tax Collection)	(2,632,935)	(3,430,406)	(797,471)
Transportation Services Fund Net Change			<u>\$23,418</u>
Capital Improvement Plan Total Net Change			<u><u>(181,666)</u></u>

DEBT SERVICE LEVY IMPACT

- Total Debt Service Levy decreased by **\$183,477**.
- Total debt service payments were reduced by **\$1,061,222**.
- Excess interest earning of **\$231,873** were applied to the 2020 Highway Facility Bonds.
- Bond Premium applied for 2020 Budget is **\$396,498** (a reduction of **\$467,952** from 2019 Budget of \$864,450).
- Sales Tax applied for 2020 Budget is **\$569,594** (a reduction of **\$641,666** from the 2019 Budget as amended of \$1,211,260).

DEBT SERVICE LEVY IMPACT

On May 1,
2019, the 2009
Series Notes
were paid in
full.

On March 1,
2020 the 2010
Series Notes
will be paid in
full.

	2019	2020	Net Change
Net Property Tax Increase:	3,880,700	3,697,223	(183,477)
<u>Principal Redemption</u>			
2009 Series Notes	620,000	-	(620,000)
2010 Series Notes	500,000	505,000	5,000
2014 Series Notes	1,835,000	1,865,000	30,000
2018 Highway Facility Bonds	1,870,000	1,420,000	(450,000)
Total Principal Redemption	4,825,000	3,790,000	(1,035,000)
<u>Interest Payments</u>			
2009 Series Notes	10,385	-	(10,385)
2010 Series Notes	22,650	7,575	(15,075)
2014 Series Notes	233,925	201,513	(32,412)
2018 Highway Facility Bonds	864,450	896,100	31,650
Total Interest Payments	1,131,410	1,105,188	(26,222)
Total Debt Service	5,956,410	4,895,188	(1,061,222)
<u>Funding Resources</u>			
Bond Premium Applied	(864,450)	(396,498)	467,952
Excess Interest Earning Applied	-	(231,873)	(231,873)
Sales Tax Transfer from General Fund	(1,211,260)	(569,594)	641,666
	(2,075,710)	(1,197,965)	877,745

G.O. OUTSTANDING DEBT

At the close of 2019, the County's Outstanding General Obligation Debt will be \$32,500,000.

EXISTING DEBT ONLY												Reoffering Premium	Excess Interest Earnings	Total Debt Service			County Tax		Payment Year
11/9/2010				11/19/2014				10/11/2018						Total Principal	Total Interest	Total Debt Service Payment	Sales Tax Applied	Property Tax	
Baird				Hutchinson, Shockey, Erley & Co.				J.P. Morgan Securities, LLC											
2.00% - 3.35%				2.00% - 3.00%				3.00% - 5.00%											
Principal	Rate	Interest	Total P&I	Principal	Rate	Interest	Total P&I	Principal	Rate	Interest	Total P&I								
505,000	3.00%	7,575	512,575	1,865,000	2.00%	201,513	2,066,513	1,420,000	5.00%	896,100	2,316,100	(396,498)	(231,873)	3,790,000	476,817	4,266,817	(569,594)	3,697,223	2020
				1,905,000	2.00%	163,813	2,068,813	1,155,000	5.00%	831,725	1,986,725			3,060,000	995,538	4,055,538		4,055,538	2021
				1,945,000	2.00%	125,313	2,070,313	1,155,000	5.00%	773,975	1,928,975			3,100,000	899,288	3,999,288		3,999,288	2022
				1,985,000	2.25%	83,531	2,068,531	1,155,000	5.00%	716,225	1,871,225			3,140,000	799,756	3,939,756		3,939,756	2023
				2,040,000	3.00%	30,600	2,070,600	1,155,000	5.00%	658,475	1,813,475			3,195,000	689,075	3,884,075		3,884,075	2024
								1,155,000	5.00%	600,725	1,755,725			1,155,000	600,725	1,755,725		1,755,725	2025
								1,155,000	5.00%	542,975	1,697,975			1,155,000	542,975	1,697,975		1,697,975	2026
								1,155,000	5.00%	485,225	1,640,225			1,155,000	485,225	1,640,225		1,640,225	2027
								1,155,000	5.00%	427,475	1,582,475			1,155,000	427,475	1,582,475		1,582,475	2028
								1,155,000	3.00%	381,275	1,536,275			1,155,000	381,275	1,536,275		1,536,275	2029
								1,160,000	3.00%	346,550	1,506,550			1,160,000	346,550	1,506,550		1,506,550	2030
								1,160,000	3.25%	310,300	1,470,300			1,160,000	310,300	1,470,300		1,470,300	2031
								1,160,000	3.38%	271,875	1,431,875			1,160,000	271,875	1,431,875		1,431,875	2032
								1,160,000	3.50%	232,000	1,392,000			1,160,000	232,000	1,392,000		1,392,000	2033
								1,160,000	3.50%	191,400	1,351,400			1,160,000	191,400	1,351,400		1,351,400	2034
								1,160,000	3.63%	150,075	1,310,075			1,160,000	150,075	1,310,075		1,310,075	2035
								1,160,000	3.63%	108,025	1,268,025			1,160,000	108,025	1,268,025		1,268,025	2036
								1,160,000	3.75%	65,250	1,225,250			1,160,000	65,250	1,225,250		1,225,250	2037
								1,160,000	3.75%	21,750	1,181,750			1,160,000	21,750	1,181,750		1,181,750	2038
505,000	3.00%	7,575	512,575	9,740,000	2.25%	604,769	10,344,769	22,255,000	4.18%	8,011,400	30,266,400	(396,498)	(231,873)	32,500,000	7,995,373	40,495,373	(569,594)	39,925,779	Grand Total

DEBT SERVICE POLICY

- 1. The County has established a targeted maximum of 1.25% of direct debt burden (as a % of equalized value), and \$575 for direct debt burden per capita.**
 - The county's current outstanding debt is \$32,500,000, which is .75% of the county's total equalized value of \$4,336,538,900.**
 - According to the Wisconsin Demographic Service Center for Waupaca County's final 2019 estimated population, the county's direct debt burden per capita of 52,368 is \$621.**

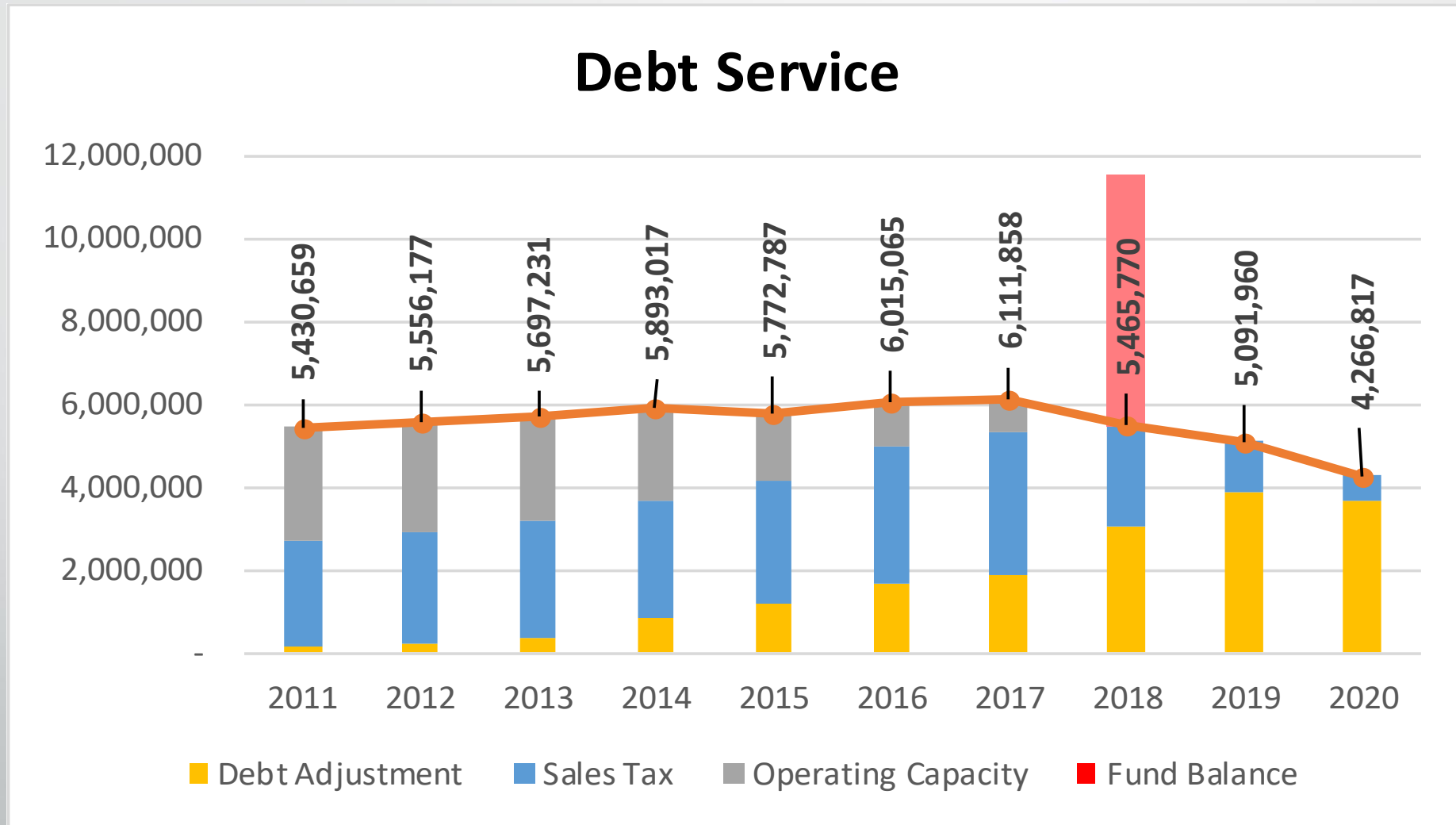
DEBT SERVICE POLICY

- 2. The County's targeted maximum of annual G.O. debt service payment expressed as a percentage of all operating and debt service fund expenditures is 9%. The 2020 debt service payments of \$4,895,188 is 7.31% of the total \$66,959,678 operating and debt service expenditures.**
- 3. The County's targeted maximum tax rate for debt service is \$1.50. The tax rate on the amount levied for the 2020 budget is \$.87.**

HISTORY OF DEBT SERVICE PAYMENTS

- In 2017, the County's total G.O. Debt Service payment was \$6.1M. \$3.5M funded with Sales Tax, \$792,067 with operating levy and the remaining \$1,849,791 Debt Levy Adjustment.
- The County's total G.O. Debt Service payment for 2020 Budget is \$4.2M with \$569,594 funded with sales tax and \$3,649,223 Debt Levy Adjustment.
- Since 2017, the County's G.O. Debt Service annual payment has decreased \$1,845,041.

HISTORY OF DEBT SERVICE PAYMENTS

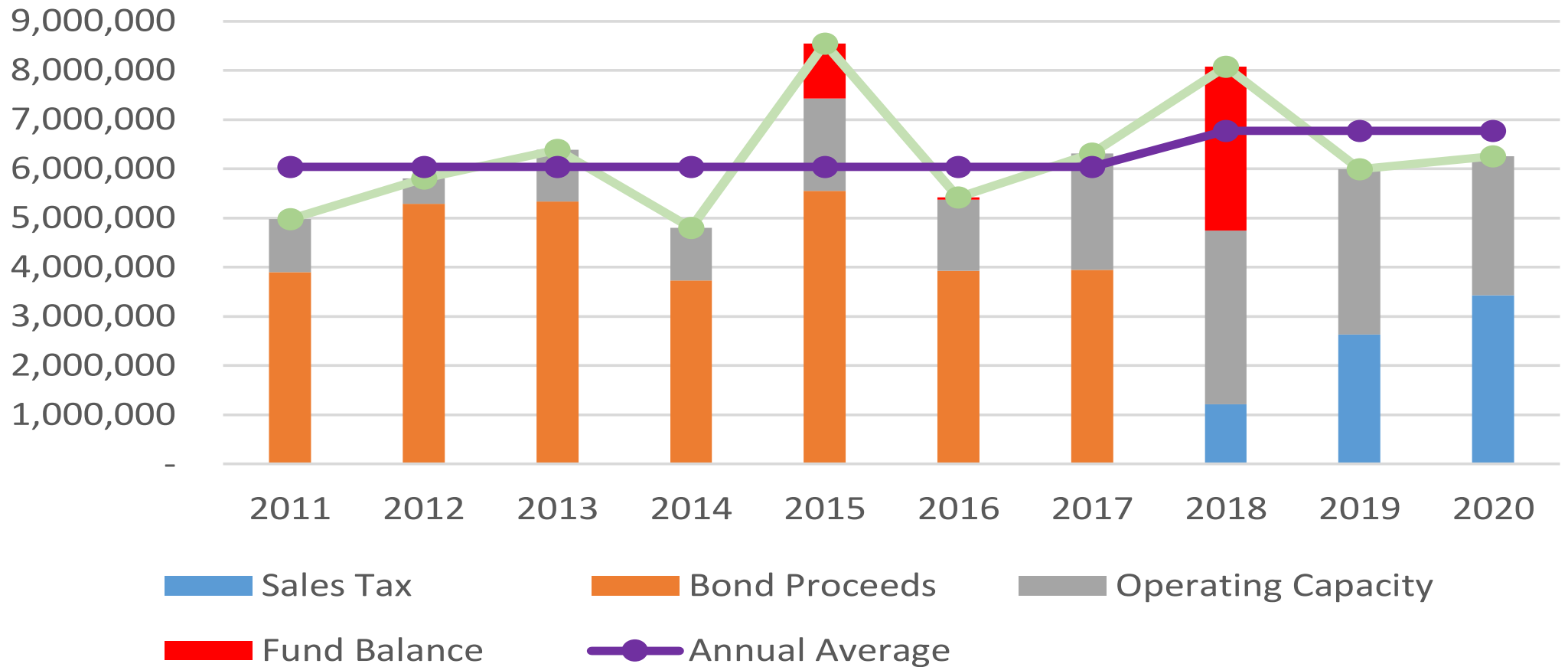


HISTORY OF CAPITAL PURCHASES

- **Prior to 2018, an annual average of \$4.5M of the County's Capital Improvements were funded with Bond Proceeds. Total annual average capital improvement expenditures were \$6.0M.**
- **Since 2017, the annual average funding for capital improvements is \$6.7M.**
- **As debt service payments decreases, the amount of sales tax and operating levy applied to capital projects increases.**

HISTORY OF CAPITAL PURCHASES

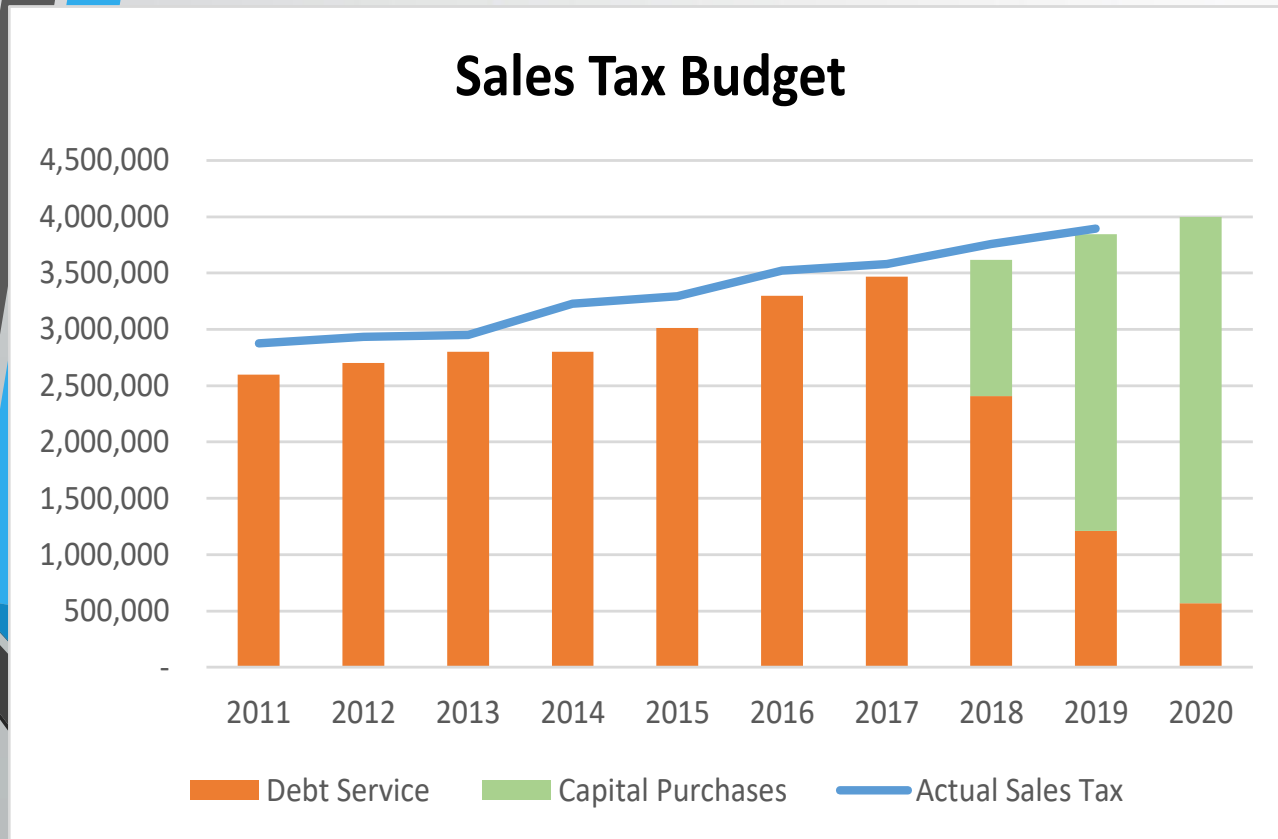
Capital Purchases



SALES TAX COLLECTION HISTORY

- Sales tax collection is based on the County's economic conditions.

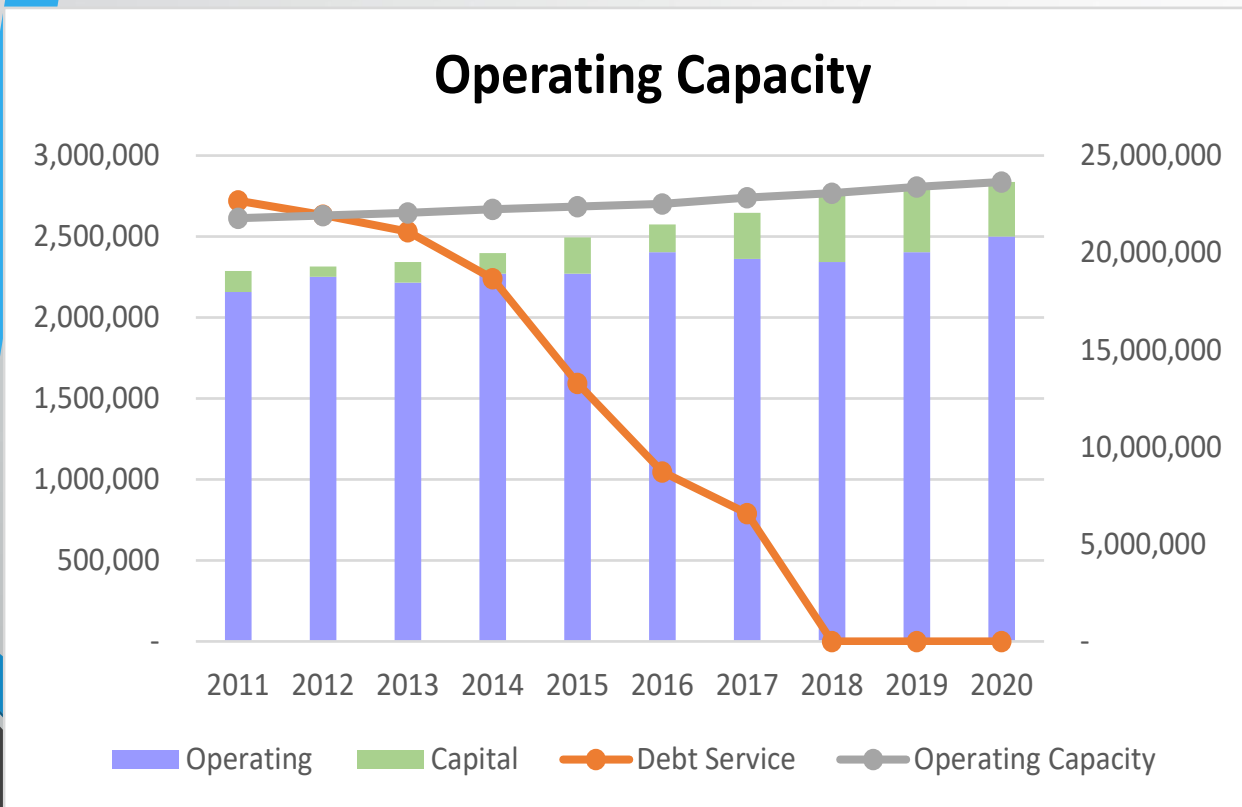
- The County is legally obligated to fund the annual debt service payment with no consideration of economic condition.



- Capital Improvement Plan may be adjusted based on the County's economic conditions and fluctuations in sales tax collections.

OPERATING CAPACITY HISTORY

- **Waupaca County's Operating Capacity has averaged an annual increase of \$284,395.**



- **Since 2017, the County has not applied any debt service payments to the operating capacity.**
- **With no debt service applied to the operating capacity, more resources are available to fund operating and capital expenditures.**

2020 ANNUAL PROPOSED BUDGET

Latest News

SEE ALL NEWS

2020 Budget - Notice of Public Hearing

Notice of Public Hearing, 2020 Budget AMENDED
10/22/19

2020 Annual Budget

[Click here](#) to review 2020-24 Capital Improvement Plan and 2020 Annual Proposed Budget

Details of the 2020 Annual Budget can be found on the county's website at www.co.waupaca.wi.us.

Click on the link under the "latest news" section of the home page.

A printed copy may also be viewed in the County Clerk's Office.

HOME > DEPARTMENTS > FINANCE > 2020 ANNUAL BUDGET

Finance

Budgets

[2020 Annual Budget](#)

[Financial Policies](#)

[Financial Reports](#)

2020 ANNUAL BUDGET INFORMATION

[2020 - 2024 Proposed Capital Improvement Plan](#)

[2020 Proposed Annual Budget](#)

QUESTIONS?

MEMO REMINDER:

- Finance Director, Room LL003,
Courthouse Lower Level
- Phone: 715-258-6488
- E-mail:
heidi.dombrowski@co.waupaca.wi.us

Committee's of Jurisdiction, Department Contact			
County Board			
2020 Proposed Budget Discussion			10/15/19 9 a.m.
Reading of the 2020 Proposed Budget			10/29/19 9 a.m.
Public Hearing on the Proposed 2020 Budget and 2020 Budget Adoption			11/12/19 9 a.m.
Agriculture, Extension & Education 10/28/19 8:30 a.m.			
39 UW-Extension Services	Chris Viau	chris.viau@ces.uwex.edu	(715) 937-4381
Emergency Management, Terrorism & Safety 10/14/19 9 a.m.			
26 Emergency Management	Andy Carlin	andrew.carlin@co.waupaca.wi.us	(715) 256-4507
Finance 11/6/19 9 a.m.			
08 Finance Department	Heidi Dombrowski	heidi.dombrowski@co.waupaca.wi.us	(715) 258-6488
09 County Clerk	Jill Lodewegen	jill.lodewegen@co.waupaca.wi.us	(715) 258-6202
13 County Treasurer	Mark Sether	mark.sether@co.waupaca.wi.us	(715) 258-6216
17 Register of Deeds	Michael Mazemke	michael.mazemke@co.waupaca.wi.us	(715) 258-6322
36 Veterans Service	Jesse Cuff	jesse.cuff@co.waupaca.wi.us	(715) 258-6477
<i>* Reviews annual proposed budget and recommends the annual budget to the County Board.</i>			
Human Resources (Sub of Finance)			No Meeting Scheduled at this Time.
10 Human Resources	Amanda Welch	amanda.welch@co.waupaca.wi.us	(715) 258-6211
Information Systems (Sub of Finance) 11/5/19 8:30 a.m.			
11 Information Technology	Brent Wyland	brent.wyland@co.waupaca.wi.us	(715) 258-6237
Health and Human Service Board 11/6/19 5 p.m.			
Health and Human Services Fund	Chuck Price	chuck.price@co.waupaca.wi.us	(715) 258-6334
(All Departments - 27 Health Services, 30 CLTS - TPA WPS, 32 Human Services, 35 Elderly Services.)			
Highway Committee			10/10/19, 10/24/19, 11/7/19 all 9 a.m.
70 Highway	Casey Beyersdorf	casey.beyersdorf@co.waupaca.wi.us	(715) 258-3014
Land & Water Conservation Committee 11/4/19 8:30 a.m.			
38 Land & Water Conservation	Brian Haase	brian.haase@co.waupaca.wi.us	(715) 258-6482
Law Enforcement 11/5/19 9 a.m.			
07 Medical Examiner	Barry Tomaras	barry.tomaras@co.waupaca.wi.us	(715) 256-4544
23 Law Enforcement	Tim Wilz	tim.wilz@co.waupaca.wi.us	(715) 258-4466
Legislative & Judicial, Ethics, Safety & Security 10/14/19 10 a.m.			
03 Clerk of Circuit Courts	Terrie Tews	terrie.tews@wicourts.gov	(715) 258-6460
14 Judicial Circuit Courts	Judge Nielsen	troy.nielsen@wicourts.gov	(715) 258-6430
15 District Attorney	Veronica Isherwood	veronica.isherwood@da.wi.gov	(715) 258-6444
16 Corporation Counsel / CSA	Diane Meulemans	diane.meulemans@co.waupaca.wi.us	(715) 258-6446
Park and Recreation Committee 11/5/19 9 a.m.			
37 Parks & Recreation	John Francis	john.francis@co.waupaca.wi.us	(715) 258-6242
Planning & Zoning			No Meeting Scheduled at this Time.
41 Planning & Zoning	Ryan Brown	ryan.brown@co.waupaca.wi.us	(715) 258-6258
Public Property 10/18/19 9:30 a.m.			
18 Maintenance	Ron Hansen	ron.hansen@co.waupaca.wi.us	(715) 258-6491
Solid Waste Management Board 10/14/19 3:30 p.m.			
21 Solid Waste & Recycling	John Francis	john.francis@co.waupaca.wi.us	(715) 258-6242

