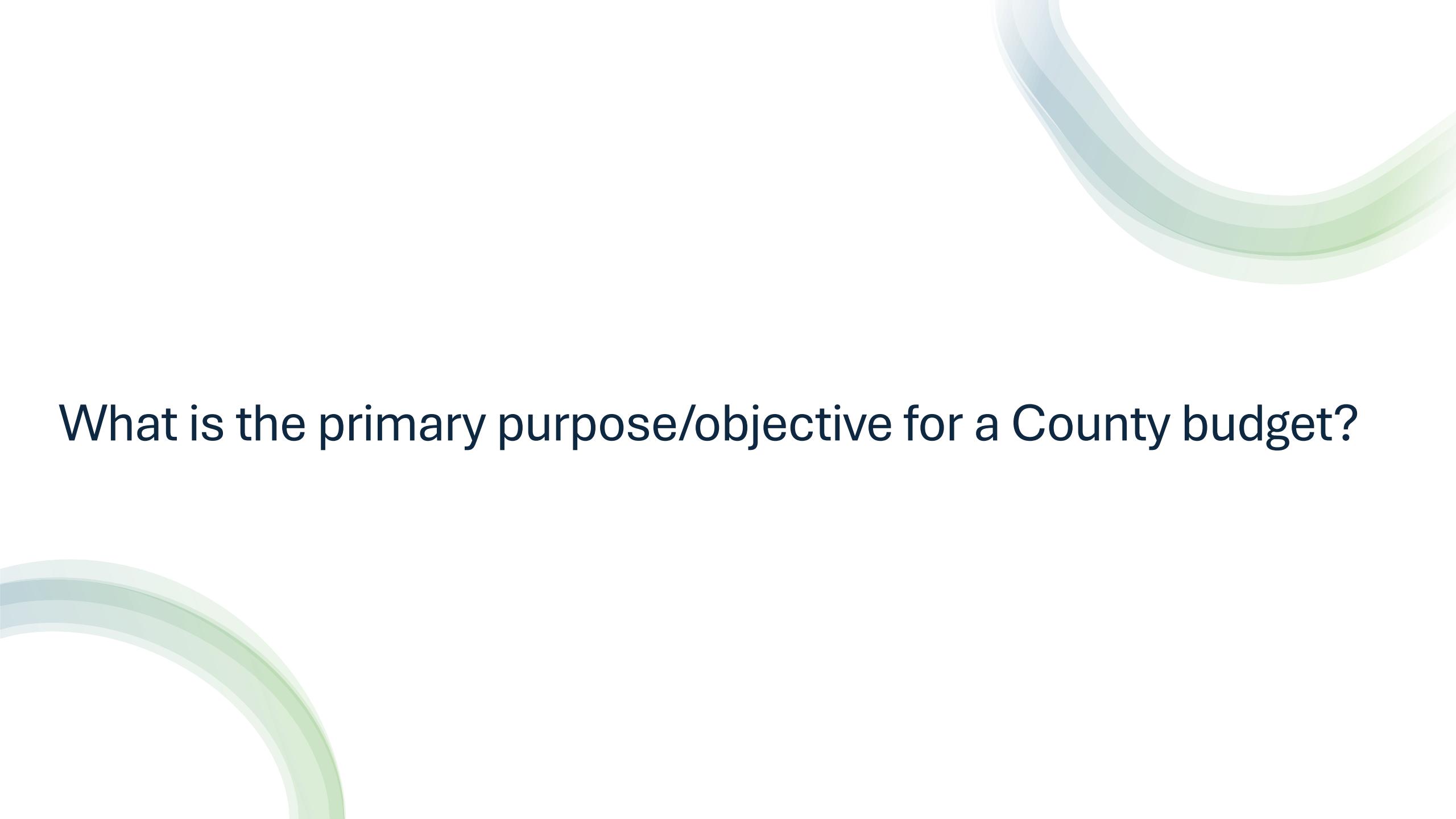


Budget 101



What is the primary purpose/objective for a County budget?

Primary Purpose/Objective

- Plan for acquisition and allocation of resources to accomplish specified purposes
 - Health & Human Services, Highway, Law Enforcement, Medical Examiner, Nursing Home, Solid Waste/Recycling, Land & Water Conservation, Planning & Zoning, Courts, IT, HR, etc.
- Public purpose – transparency of services provided, how tax dollars are being spent – demonstrate responsible steward of funds
- Supports goals of the County
- Support community needs



What is the biggest expense for counties?



What is the biggest hurdle for counties for budgeting?



Budget Overview

- What is the biggest expense for counties?
 - Health & Human Services
 - Personnel
- What is biggest hurdle for counties for budgeting?
 - Scarce resources
- Required to pass a balanced budget
 - Ongoing expenditures must be supported by ongoing revenues
- Unlike most government financial documents, the budget is forward looking – based on estimates

Budget Governance

- Wisconsin State Statute 65.90
 - Listing of expenditures, revenues, reserves
 - Levy by fund

2025 COLUMBIA COUNTY BUDGET SUMMARY - ALL FUNDS								
ACCOUNT NAME	2023 ACTUAL	2024 BUDGET	2024 6 MO. ACTUAL	2024 TOTAL EST.	2025 DEPT REQUEST	2025 RECOMMENDED	2025 ADOPTED	
TOTAL REVENUES BY CATEGORY								
TAXES	7,212,219	5,791,000	3,432,828	6,761,841	6,054,780	6,554,780	6,554,780	
INTERGOVERNMENTAL GRANTS & AIDS	23,295,198	25,060,310	7,589,812	24,716,266	25,483,320	25,850,380	25,850,380	
LICENSES & PERMITS	16,471	15,000	6,759	14,850	15,000	15,000	15,000	
FINES, FORFEITURES & PENALTIES	533,244	392,100	279,533	422,100	422,100	422,100	422,100	
PUBLIC CHARGES FOR SERVICES	10,901,320	9,440,080	5,699,385	10,945,472	10,705,250	10,772,010	10,772,010	
INTERGOVERNMENTAL CHRG'S FOR SERVICES	11,195,085	10,902,960	5,907,320	10,926,609	11,706,480	11,769,240	11,769,240	
MISCELLANEOUS REVENUES	3,566,977	1,999,890	1,687,448	3,592,599	2,021,620	2,521,620	2,521,620	
GRAND TOTAL	56,720,514	53,601,340	24,603,085	57,379,737	56,408,550	57,905,130	57,905,130	
TOTAL EQUITY								
EQUITY	3,609,934	4,625,170	3,210,068	3,868,255	3,275,170	6,462,550	6,462,550	
GRAND TOTAL	3,609,934	4,625,170	3,210,068	3,868,255	3,275,170	6,462,550	6,462,550	
TOTAL EXPENDITURES BY CATEGORY								
GENERAL GOVERNMENT	11,776,542	12,577,520	7,760,146	13,824,357	12,925,840	13,360,880	13,360,880	
PUBLIC SAFETY	14,052,146	15,518,260	7,363,455	15,196,791	16,426,670	16,789,920	16,789,920	
PUBLIC WORKS	23,431,053	22,300,960	10,009,623	22,382,639	24,024,040	24,073,410	24,073,410	
HEALTH & HUMAN SERVICES	25,967,694	27,627,600	13,526,822	27,957,454	28,864,410	30,339,730	30,339,730	
CULTURE, RECREATION & EDUCATION	989,161	1,058,810	932,141	1,061,242	1,126,750	1,132,440	1,132,440	
CONSERVATION & ECONOMIC	883,318	1,489,180	647,007	1,198,405	1,371,550	1,403,250	1,403,250	
DEBT SERVICE	5,000,563	5,008,560	3,141,781	5,008,562	4,631,080	4,944,610	4,944,610	
CAPITAL OUTLAY	860,032	2,082,300	957,544	1,392,927	5,375,220	1,811,520	1,811,520	
RESERVE FOR CONTINGENCIES	29,300	200,000	251,370	251,370	200,000	200,000	200,000	
GRAND TOTAL	82,989,809	87,863,190	44,589,889	88,273,747	94,945,560	94,055,760	94,055,760	
COLUMBIA COUNTY TAX LEVY								
			29,636,680			35,261,840	29,688,080	29,688,080

Budget History

Mill Rate Freeze

- Enacted in 1993 - prohibited counties from levying rate higher than 1993 budget
- Moratorium for 2012 and 2013 budgets
- Repealed for 2014 budget

Levy Limit

- Effective for 2006 budget
- Mill rate and levy limit in effect
 - Declining property valuations created situations for counties – not able to increase levy
- Counties remain under levy limit



Budget Process

- Development of budget calendar
- Personnel requests, goals, preliminary planning/estimate gathering
- Department develops budget
- Governing Committee/Administrator review/approval
- Accounting reviews and provides feedback
- Finance Committee considers requests and proposes budget for County Board
- November – public hearing required, budget adoption
 - Amendments
 - Resolution
 - Apportionment
- Tax bills are drafted and sent to taxpayer
- Taxpayers pay property taxes
- Formal process for budget changes through the year

Sample Budget Calendar

2026 BUDGET DEVELOPMENT CALENDAR	
DATE - 2025	TASK
May	➢ Initial personnel request(s) submitted to Human Resources.
June	➢ Requests for personnel changes must be reviewed and approved by your governing committee.
June 11th	➢ Finance Committee sets budget guidelines.
June 24th	➢ Department Head/Committee Chair meeting to discuss 2026 budget guidelines, funding, limits, update on State budget, and distribution of budget documents.
June/July	➢ Governing committees set August committee meeting date. ➢ Requests for personnel changes (new, hours adjustment, promotions) are due to the Human Resources Department <u>prior</u> to July 1 st . A final decision will be made during the budget process.
July	➢ Access budget files online (July 1 st). ➢ Joint Human Resources/Executive Committee meeting for position ranking.
July/August	➢ Department Heads Prepare 2026 Budget Requests: <ul style="list-style-type: none">• Develop goals and objectives.• Analyze revenue and prepare revenue worksheet.• Complete line item worksheets.• Enter your department budget worksheets.• Assemble your budget requests and computations. ➢ Governing committees review and approve departmental budgets, including personnel requests, by August 15 th .
August 15th	➢ Budget requests are due to the Accounting Department.
August/September	➢ Accounting Department reviews department budget submissions and works with departments to finalize requests. ➢ Accounting Department prepares general County budget expenditure and revenue estimates. ➢ All budget information is summarized and compiled into a review format.
September/October	➢ All departments meet with the Finance Committee in September/October to review budget requests. Requests may be approved, amended, or denied. ➢ Departments are given final budget numbers.
October 15th	➢ Recommendations of the Finance Committee are presented to the County Board.
November 12th	➢ A public hearing is held November 12, 2025 with the budget being adopted, with or without amendments.

Components



Equalized Valuation



Tax Levy/County Appropriation



Revenue



Expenditure/Expense



Reserves

Equalized Valuation

TID303WI

Report Used for Apportionment of County Levy

Date: 08/08/2025

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COLUMBIA County

2025 County Apportionment

District

**Equalized Value Reduced
by TID Value Increment**

% to Total

Poynette

308,288,200

.031340630

Randolph

48,288,900

.004909058

Rio

131,493,100

.013367611

Wyocena

80,565,000

.008190251

Village Total

1,332,088,800

.135420372

Columbus

681,000,100

.069230585

Lodi

454,700,800

.046224960

Portage

1,065,745,500

.108343867

Wisconsin Dells

399,677,600

.040631292

City Total

2,601,124,000

.264430704

County Total

9,836,694,300

1.000000000

- State estimates of market value of all taxable property
- Changes include: market price, annexation, new construction, demolition, relocation of businesses, taxable status of property, statutory changes
- Factors into the equation for the mill rate/tax rate for taxpayers
- Property taxes apportioned to municipalities based on this
 - If municipality contains 50% of the equalized value within county, its residents would pay 50% of the county property taxes levied



Tax Levy/County Appropriation

- Amount County taxes property owners to support purposes stated in the budget
- Each department/division requests tax levy for expenses not covered by other funding sources (revenue, reserves)
- Levy Limit - Sets levies at -0- percent or percentage increase in valuation due to Net New Construction
 - State Statute 66.0602
 - Commenced in 2006 for WI counties – froze at 2005 levy
 - Exemptions to the levy limit
 - Debt Service, Bridge Aid, State Special Charges, Library

Tax Levy – Net New Construction

- Measurement of growth in property value due to construction
 - Includes new building construction and land improvements
 - Deducts demo/destruction of buildings and removal of land improvements
- Purpose
 - Measures economic development
 - Percentage used in state levy limit formula to determine allowable increase

DATE 08/08/2025

EQNNC802WI

NET NEW CONSTRUCTION 2025

COMUN CODE	MUNICIPALITY	2024 EQUALIZED VALUE	2025 NET NEW CONSTRUCTION	PERCENT
11002	TOWN OF ARLINGTON	161,043,500	-259,600	-0.16%
11004	TOWN OF CALEDONIA	405,514,000	9,911,500	2.44%
11006	TOWN OF COLUMBUS	139,058,000	60,900	0.04%
11008	TOWN OF COURTLAND	86,136,800	704,600	0.82%
11010	TOWN OF DEKORRA	649,903,200	9,490,200	1.46%
11012	TOWN OF FORT WINNEBAGO	139,252,300	141,300	0.10%
11014	TOWN OF FOUNTAIN PRAIRIE	168,670,900	4,027,300	2.39%
11016	TOWN OF HAMPDEN	111,130,200	827,100	0.74%
11018	TOWN OF LEEDS	134,476,600	-912,900	-0.68%
11020	TOWN OF LEWISTON	222,590,300	297,200	0.13%
11022	TOWN OF LODI	909,454,800	4,065,800	0.45%
11024	TOWN OF LOWVILLE	175,295,400	865,100	0.49%
11026	TOWN OF MARCELLON	161,189,400	583,300	0.36%
11028	TOWN OF NEWPORT	112,247,100	96,200	0.09%
11030	TOWN OF OTSEGO	125,348,100	375,300	0.30%
11032	TOWN OF PACIFIC	461,491,800	1,347,000	0.29%
11034	TOWN OF RANDOLPH	141,691,700	2,417,900	1.71%
11036	TOWN OF SCOTT	106,867,400	1,633,600	1.53%
11038	TOWN OF SPRINGVALE	104,675,900	811,900	0.78%
11040	TOWN OF WEST POINT	618,382,200	12,155,000	1.97%
11042	TOWN OF WYOCENA	315,876,600	4,771,500	1.51%
11101	VILLAGE OF ARLINGTON	120,853,200	3,819,500	3.16%
11111	VILLAGE OF CAMBRIA	80,262,900	1,082,900	1.35%
11116	VILLAGE OF DOYLESTOWN	23,705,100	20,000	0.08%
11126	VILLAGE OF FALL RIVER	248,539,400	9,983,800	4.02%
11127	VILLAGE OF FRIESLAND	35,246,500	670,000	1.90%
11171	VILLAGE OF PARDEEVILLE	240,159,300	3,767,700	1.57%
11172	VILLAGE OF POYNETTE	289,551,000	12,758,700	4.41%
11176	VILLAGE OF RANDOLPH *	47,732,300	1,036,300	2.17%
11177	VILLAGE OF RIO	123,185,300	673,600	0.55%
11191	VILLAGE OF WYOCENA	74,347,300	1,571,200	2.11%
11211	CITY OF COLUMBUS *	646,526,300	3,734,900	0.58%
11246	CITY OF LODI	415,082,600	2,502,200	0.60%
11271	CITY OF PORTAGE	1,012,239,100	8,645,100	0.85%
11291	CITY OF WISCONSIN DELLS *	418,498,300	2,378,700	0.57%
11999	COUNTY OF COLUMBIA	9,226,224,800	106,054,800	1.15%

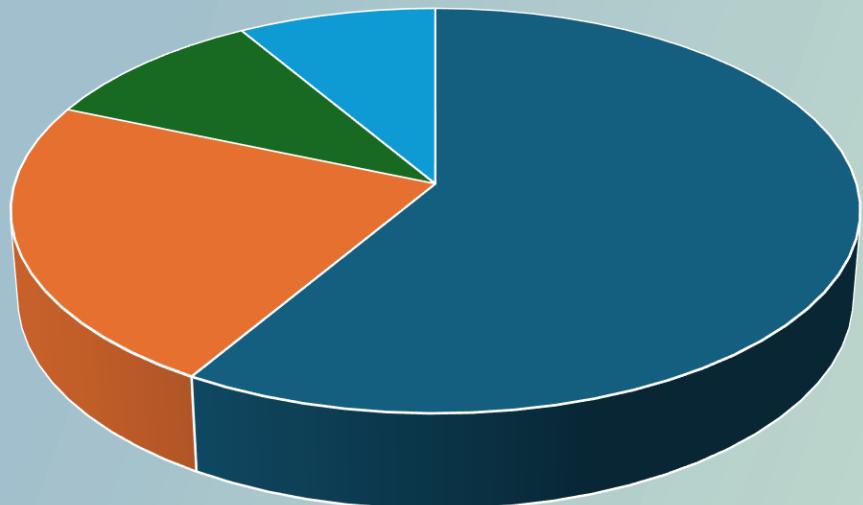
Mill Rate/ Tax Rate

- Determined by levy amount and jurisdiction's equalized value
- Amount of tax levied per \$1,000 assessed valuation
- Due to levy limit and inability to adjust this much, equalized value is the main driver of the change

*Total Tax Levy /
Equalized Value of Taxable Property*

= Mill Rate

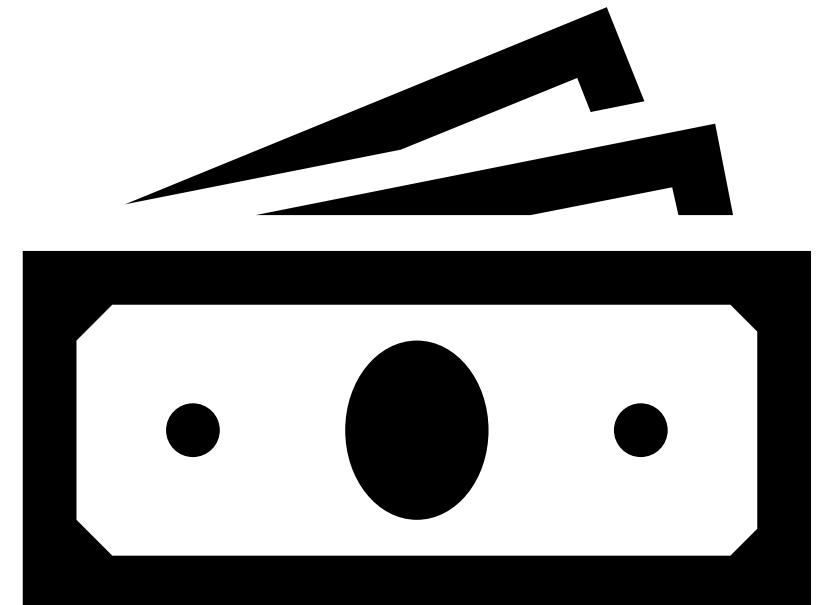
Revenues



- Funds we take in
 - Taxes
 - Sales tax
 - Most counties have imposed 0.5%
 - Accounts for less than 10% of revenues for most counties
 - Property tax – typically 40% of revenues
 - State and Federal grants/aids
 - Funds over one quarter of County services
 - Largest part is Health & Human Services
 - Highway
 - Law Enforcement
 - County Aid
 - Public charges for services
 - Licenses, permits, fines
 - Interest on investments
- Start budget process with funds available
- Review trends/historical
- Examine short-term or one-time funds

Expenses/Expenditures

- Funds going out
 - Personnel
 - Utilities
 - Contracted services
 - Building repairs
 - Equipment
- Determine payroll needs
- Determine contractual obligations
- Determine needs for short term vs long term
 - IT-hardware and software, equipment, vehicles
- Debt service payments



Fund Balance - Reserves



- Difference between assets (what you have) and liabilities (what you owe)
- General fund – County's primary operating fund
 - Nonspendable
 - Restricted
 - Committed
 - Assigned
 - Unassigned – most flexible



Unassigned Fund Balance General Fund

- Unused balances from the budget close here (unless otherwise designated)
- Provides sustainability, stability and flexibility
- Critical in County planning
- Protects taxpayers
- Provides liquidity and ability to cash flow throughout the year
- Not earmarked for specific purpose
- Use for shortfalls, emergencies, strategic one-time investments
- Not for ongoing operation costs
 - Structural balance - ongoing expenditures must be supported by ongoing revenues
- Supports resilience, enables opportunity, reinforces trust

Budget Example

Health and Human Services

- Client driven
- Federal and State funds
- Budget to ensure full utilization of funding
- Forecast changes to funding
- Forecast community needs – program trends, waitlists, etc.



Health Care Center/Nursing Home

- Resident driven
 - Special equipment
 - Medication
 - Food
 - Medical supplies
- Historical data
- Monitor changes with Medicare and Medicaid funding



Highway Department



- Regulated by State – WisDOT
 - Highway Maintenance Manual
 - Cost Accounting
- Budget includes
 - Road and bridge maintenance and construction
 - Equipment repair and replacement
 - Parks
 - Buildings and grounds
 - State and municipal work
 - Cost pools

Tax Apportionment

- County reports to municipalities their share of the County tax levy
 - Due to municipalities and the state after budget is adopted in November
- Based on Equalized Value
- Each municipality has a percent of total calculated
- Levy is split based on this proration

TID303WI

Report Used for Apportionment of County Levy

Date: 08/08/2025

COLUMBIA County

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2025 County Apportionment

District	Equalized Value Reduced by TID Value Increment	% to Total
Poynette	308,288,200	.031340630
Randolph	48,288,900	.004909058
Rio	131,493,100	.013367611
Wyocena	80,565,000	.008190251
Village Total	1,332,088,800	.135420372
Columbus	681,000,100	.069230585
Lodi	454,700,800	.046224960
Portage	1,065,745,500	.108343867
Wisconsin Dells	399,677,600	.040631292
City Total	2,601,124,000	.264430704
County Total	9,836,694,300	1.000000000

Property Tax Bill

- Municipality gets approval for their levy
- Municipality receives levy from schools, tech schools and special districts by December 1st
- Tax bills must be sent by the third Monday in December

STATE OF WISCONSIN
 Real Estate PROPERTY TAX BILL FOR 2008
 VILLAGE OF BADGER
 AMERICA CO.

IMPORTANT: Correspondence should refer to tax number
 See reverse side for important information
 Be sure this description covers your property. This description is for
 property tax bill only and may not be a full legal description.

BILL AND SUE HOMEOWNER
 RR 9
 BADGER, WI 58425

LEGAL DESCRIPTION
 PART OF THE FIRST ADDITION TO THE SECOND
 ADDITION CONSISTING OF 1 LOT

Drainage District Notification: \$

PARCEL # 12-116-0029-0000

Assessed Value Land	Ass'd. Value Improvements	Total Assessed Value	Ave. Assmt. Ratio	Net Assessed Value Rate (Does NOT reflect Credits)	
56,100	234,300	290,400	79.00%		.020250551
Est. Fair Mkt. Land 71,000	Est. Fair Mkt. Improvements 296,600	Total Est. Fair Mkt. 367,600	<input type="checkbox"/> A Star in This Box Means Unpaid Prior Year Taxes	School taxes reduced by School levy tax credit	\$462.37

Taxing Jurisdiction	2007 Est. State Aids Allocated Tax Dist.	2008 Est. State Aids Allocated Tax Dist.	2007 Net Tax	2008 Net Tax	% Tax Change
STATE OF WI			60.10	62.38	3.8%
AMERICA CO	41,005	40,918	1,145.22	1,122.70	-2.0%
VILLAGE OF BADGER	126,820	126,972	292.52	298.64	2.1%
SCH. DIST. #3150	694,444	684,032	3,511.20	3,914.58	11.5%
TECH. COLLEGE #56	50,799	51,916	479.04	482.46	0.7%
Total	913,068	903,838	5,488.08	5,880.76	7.2%
		First Dollar Credit	0	31.95	100%
		Lottery Credit	98.93	107.56	8.7%
		Net Property Tax	5,389.15	5,741.25	6.5%

Make Check Payable To: JANE DOE TREAS. VILLAGE OF BADGER RR 9, P.O. BOX 6890 BADGER, WI 58425	Full Payment Due on or Before January 31, 2009 \$ 6,100.27	Net Property Tax \$ 5,741.25
	Or First Installment Payment Due On or Before January 31 \$ 3,175.87	GARBAGE 359.02
And Second Installment Payment Payable To: JOHN SMITH, CO TREAS. AMERICA CO COURTHOUSE BADGER, WI 58425	And Second Installment Payment Due on or Before July 31 \$ 2,924.40	

Check For Billing Address Change.

BILL AND SUE HOMEOWNER
 RR 9
 BADGER, WI 58425

TOTAL DUE FOR FULL PAYMENT

PAY BY JANUARY 31, 2009

\$ 6,100.27

Warning: If not paid by due dates, installment option is lost and total tax is
 delinquent subject to interest and if applicable, penalty.
 (See reverse)

Property Tax Collection



- Initial payment normally is paid to municipal clerk/treasurer
 - Pay in full
 - Pay in installments – due 1/31 and 7/31
- Settlement
 - Collections by municipality and county distributed to governmental entities that levied property tax (municipality, county, school, etc.)
- Delinquent
 - Tax certificate issued – begins redemption period (usually 2 years)
 - During redemption period, taxpayer can pay unpaid taxes plus interest and penalties

Budget Tactics



Due to scarce resources, departments fight for their piece of the pie.

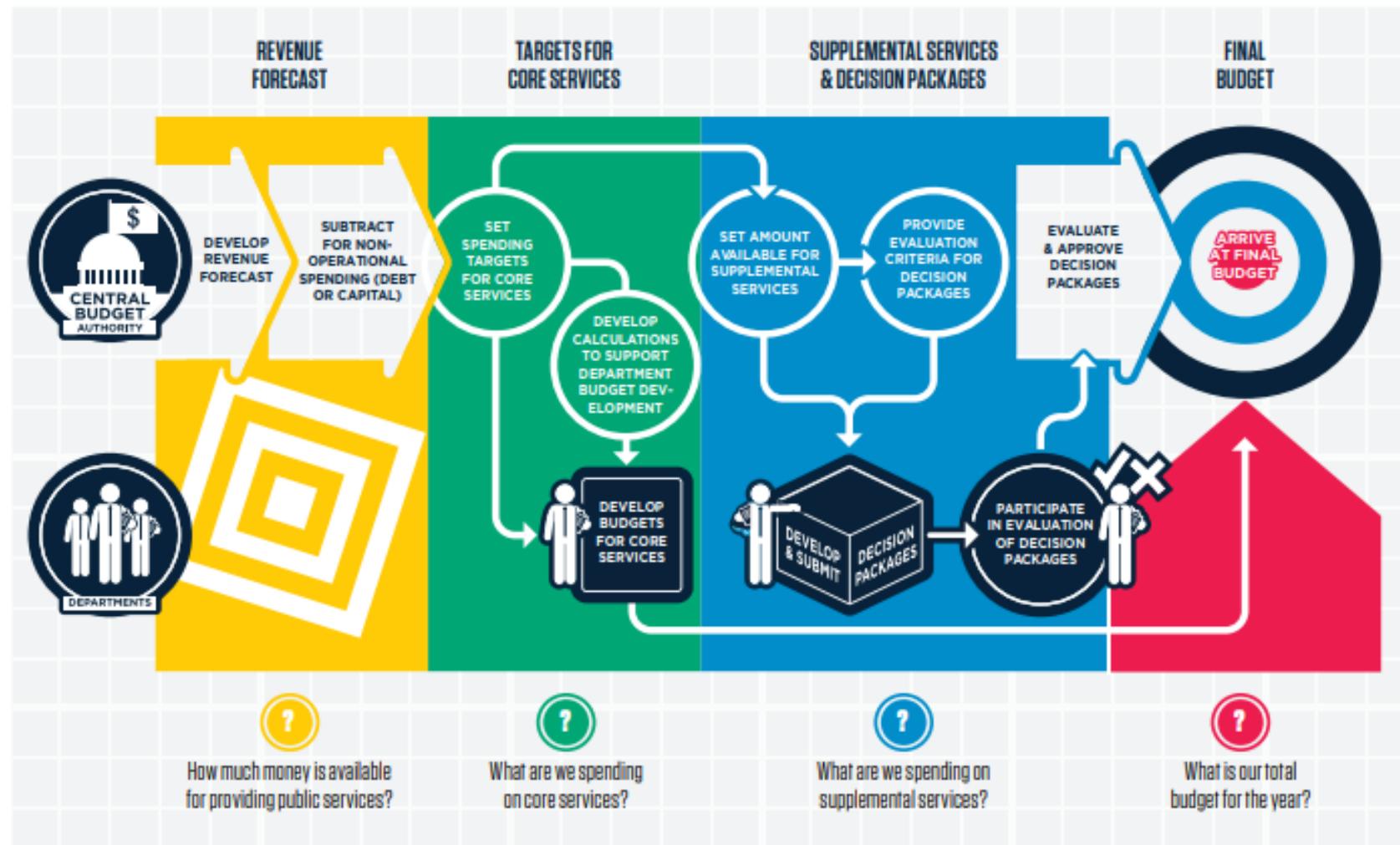
- Padding
- Crisis
- Selling the sizzle
- Pet project
- Influence operation
- Mandate masquerade
- Client heart-tug
- Foot in the door financing
- Pilot ploy
- Budget low, mid-year grow



Target Based Budgeting

- Process Map
 - Forecast revenues
 - How much is available to provide public services?
 - What is our allowable levy?
 - Target core services
 - What are we spending on core services?
 - Supplemental services and decision packages
 - What are we spending on supplemental services?
 - What new initiatives are being requested?
 - Final budget target
 - What is our total budget?
 - Will we be utilizing reserves?

EXHIBIT 1 | Process Map for TBB



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Questions?

Shonna Neary, CPA
Columbia County Comptroller
shonna.neary@columbiacountywi.gov