

**DODGE COUNTY**  
**NOTICE OF PUBLIC HEARING ON PROPOSED COUNTY BUDGET FOR 2022**

The Dodge County Board of Supervisors will meet on the fourth floor of the Administration Building in the City of Juneau on Tuesday, November 2, 2021 at 6:00 p.m. for the purpose of hearing any citizen or taxpayer on the proposed 2022 budget for Dodge County. A summary of the proposed budget is herewith published. A copy of the proposed budget is available on the Dodge County website below or in the County Clerk's office located on the first floor of the Administration Building for public inspection during regular office hours. The budget is located online at [www.co.dodge.wi.gov](http://www.co.dodge.wi.gov).

**2022 Budget Summary - Governmental Funds**

	General Fund	Human Serv. & Health	Debt Services	Capital Projects	Other Non-Major	Total
<b>Revenues</b>						
Property Tax	\$ 16,063,115	\$ 11,655,473	\$ -	\$ 1,150,000	\$ -	\$ 28,868,588
Sales Tax	7,500,000	-	-	-	-	7,500,000
Grants - Federal	958,198	-	-	-	-	958,198
Grants - State Shared Revenues	3,305,572	-	-	-	-	3,305,572
Grants - State Other	1,775,994	10,799,169	-	-	-	12,575,163
Charges for Services - Public	2,222,283	10,385,025	-	-	-	12,607,308
Charges for Services - Fed Gov't	5,427,398	-	-	-	-	5,427,398
Charges for Services - State/Local Gov't	422,028	-	-	-	-	422,028
Charges for Services - Departments	740,609	-	-	-	-	740,609
Indirect Cost Allocation	10,544,511	-	-	-	-	10,544,511
Interest Income	1,207,394	-	50,000	-	-	1,257,394
Other Operating Income	1,113,619	359,906	-	-	67,000	1,540,525
Bond Proceeds	-	-	192,975	9,000,000	-	9,192,975
Transfers In - Sales Tax	5,111,911	-	-	1,258,452	-	6,370,363
Transfers In - Other	1,245,712	-	-	-	-	1,245,712
<b>Total Revenues</b>	<b>57,638,344</b>	<b>33,199,573</b>	<b>242,975</b>	<b>11,408,452</b>	<b>67,000</b>	<b>102,556,344</b>
<b>Expenditures</b>						
Wages	19,977,650	10,176,625	-	-	-	30,154,275
Employee Benefits	7,316,995	3,430,169	-	-	-	10,747,164
Operational Expenditures	12,182,849	17,037,413	5,000	(2,200,000)	113,565	27,138,827
Debt Related	-	-	1,209,683	-	-	1,209,683
Indirect Cost Allocation	6,134,158	2,542,966	-	-	-	8,677,124
Capital Outlay - Roads/Bridges	-	-	-	14,352,610	-	14,352,610
Capital Outlay - Other	4,446,876	82,400	-	-	-	4,529,276
Transfers Out - Sales Tax	8,720,363	-	-	-	-	8,720,363
Transfers Out - Other	1,246,712	-	-	-	-	1,246,712
<b>Total Expenditures</b>	<b>60,025,603</b>	<b>33,269,573</b>	<b>1,214,683</b>	<b>12,152,610</b>	<b>113,565</b>	<b>106,776,034</b>
Net Change in Fund Balance	(2,387,259)	(70,000)	(971,708)	(744,158)	(46,565)	(4,219,690)
Estimated Fund Balance 01/01/2022	36,227,827	162,519	986,293	744,158	762,578	38,883,375
Estimated Fund Balance 12/31/2022	<u>\$ 33,840,568</u>	<u>\$ 92,519</u>	<u>\$ 14,585</u>	<u>\$ -</u>	<u>\$ 716,013</u>	<u>\$ 34,663,685</u>
Actual Fund Balance 12/31/2020	\$ 26,318,520	\$ 1,714,744	\$ -	\$ -	\$ 487,251	\$ 28,520,515
Projected Activity for 2021	9,909,307	(1,552,224)	986,293	744,158	275,327	10,362,860
Estimated Fund Balance 12/31/2021	36,227,827	162,519	986,293	744,158	762,578	38,883,375
Proposed Activity for 2022	(2,387,259)	(70,000)	(971,708)	(744,158)	(46,565)	(4,219,690)
Estimated Fund Balance 12/31/2022	<u>\$ 33,840,568</u>	<u>\$ 92,519</u>	<u>\$ 14,585</u>	<u>\$ -</u>	<u>\$ 716,013</u>	<u>\$ 34,663,685</u>

**2022 Budget Summary - Proprietary Funds**

	Clearview	Highway & Airport	Risk Mgmt.	Workers Comp.	Dental Insurance	Total
<b>Revenues</b>						
Property Tax	\$ 1,471,807	\$ 5,459,152	\$ -	-	-	\$ 6,930,959
Grants - Federal	-	1,672,000	-	-	-	1,672,000
Grants - State Other	192	4,170,438	-	-	-	4,170,630
Charges for Services - Public	27,356,273	14,700	-	-	90,700	27,461,673
Charges for Services - State/Local Gov't	869,972	3,599,000	-	-	-	4,468,972
Charges for Services - Departments	400,000	12,532,611	652,360	379,000	562,000	14,525,971
Interest Income	-	500	34,500	-	-	35,000
Other Operating Income	21,600	214,395	4,800	2,500	-	243,295
Transfers In - Sales Tax	2,052,500	297,500	-	-	-	2,350,000
Transfers In - Other	1,000	-	-	-	-	1,000
<b>Total Revenues</b>	<b>32,173,344</b>	<b>27,960,296</b>	<b>691,660</b>	<b>381,500</b>	<b>652,700</b>	<b>61,859,500</b>
<b>Expenditures</b>						
Wages	15,508,734	4,370,298	-	15,411	8,700	19,903,143
Employee Benefits	6,029,124	1,801,979	-	2,194	2,300	7,835,597
Actuarial Expenses	1,201,849	306,230	-	1,000	1,250	1,510,329
Operational Expenditures	7,120,525	17,200,563	777,485	562,930	698,505	26,360,008
Depreciation	1,713,868	2,246,951	-	-	-	3,960,819
Debt Related	469,577	80,500	-	-	-	550,077

Indirect Cost Allocation	1,471,807	384,168	-	7,914	3,498	1,867,387
Capital Outlay - Other	-	(324,163)				(324,163)
<b>Total Expenditures</b>	<b>33,515,484</b>	<b>26,066,526</b>	<b>777,485</b>	<b>589,449</b>	<b>714,253</b>	<b>61,663,197</b>
Net Change in Net Position	(1,342,140)	1,893,770	(85,825)	(207,949)	(61,553)	196,303
Estimated Net Position 01/01/2022	20,377,874	32,008,130	1,016,988	942,932	227,751	54,573,674
<b>Estimated Net Position 12/31/2022</b>	<b>\$ 19,035,734</b>	<b>\$ 33,901,900</b>	<b>\$ 931,163</b>	<b>\$ 734,983</b>	<b>\$ 166,198</b>	<b>\$ 54,769,977</b>
Actual Net Position 12/31/2020	\$ 22,008,527	\$ 32,898,158	\$ 1,348,747	\$ 1,986,317	\$ 360,689	\$ 58,602,437
Projected Activity for 2021	(1,630,653)	(890,028)	(331,759)	(1,043,385)	(132,938)	(4,028,763)
Estimated Net Position 12/31/2021	20,377,874	32,008,130	1,016,988	942,932	227,751	54,573,674
Proposed Activity for 2022	(1,342,140)	1,893,770	(85,825)	(207,949)	(61,553)	196,303
<b>Estimated Net Position 12/31/2022</b>	<b>19,035,734</b>	<b>33,901,900</b>	<b>931,163</b>	<b>734,983</b>	<b>166,198</b>	<b>54,769,977</b>

**Proposed increases/decreases to new or discontinued services/functions:**

Debt issue of \$9 million for road construction costs. Based upon Debt Issue 2021A, no principal payment is assumed to be required for debt issue 2022A.

Refinancing of Debt Issue 2014A which is anticipated to save over \$850,000 over eight years in interest expenses.

The focus for sales tax revenue in 2022 is Physical Facilities, Information Technology, and Parks facilities.

**Significant accounting changes**

Accounting for sales tax revenues and related expenditures has been moved from Fund 250 Sales Tax into Fund 100 General Revenues.

**Budget Summary and Comparison - General Fund only**

	2022	2021 Adopted Budget			Increase	Increase
	Proposed	General Fund	Sales Tax	Combined	(Decrease)	(Decrease)
<b>Revenues:</b>						
Property taxes	16,063,115	16,348,376	-	16,348,376	(285,261)	-1.7%
All other taxes and special assessments	8,187,520	733,540	6,800,000	7,533,540	653,980	8.7%
Intergovernmental revenues	6,039,764	5,524,650		5,524,650	515,114	9.3%
Licenses and permits	205,195	184,205		184,205	20,990	11.4%
Fines, forfeitures, and penalties	473,600	410,100		410,100	63,500	15.5%
Public charges for services	2,222,283	1,946,295		1,946,295	275,988	14.2%
Intergovernmental charges for services	6,590,035	6,730,635		6,730,635	(140,600)	-2.1%
Indirect cost allocation revenue	10,544,511	9,697,204		9,697,204	847,307	8.7%
Miscellaneous revenues	954,698	563,986		563,986	390,712	69.3%
Transfer in - sales tax	5,111,911	2,678,066		2,678,066	2,433,845	90.9%
Transfer in - other	1,245,712	1,001,426		1,001,426	244,286	24.4%
Fund balance applied - sales tax	1,220,363	843,404	325,468	1,168,872	51,491	4.4%
Fund balance applied - restricted/committed	1,166,896	971,922		971,922	194,974	20.1%
<b>Total revenues</b>	<b>60,025,603</b>	<b>47,633,809</b>	<b>7,125,468</b>	<b>54,759,277</b>	<b>5,266,326</b>	<b>9.6%</b>
<b>Expenditures</b>						
General Government	27,119,580	16,818,079	7,125,468	23,943,547	3,176,033	13.3%
Public Safety	25,327,384	24,961,976	-	24,961,976	365,408	1.5%
Public Works	25,000	25,000	-	25,000	0	0.0%
Health and Human Services	2,764,473	1,567,943	-	1,567,943	1,196,530	76.3%
Culture, Recreation, and Education	2,973,180	2,538,148	-	2,538,148	435,032	17.1%
Conservation and Development	1,815,986	1,722,664	-	1,722,664	93,322	5.4%
<b>Total expenditures</b>	<b>60,025,603</b>	<b>47,633,809</b>	<b>7,125,468</b>	<b>54,759,277</b>	<b>5,266,326</b>	<b>9.6%</b>