

Sauk County, Wisconsin 2021 Proposed Budget



Public Hearing
November 10, 2020

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BUDGET PROCESS

- Legislative budget vs. executive budget
- Elements of a good budget:
 - Well integrated with other activities of government such as planning and management functions
 - Incorporates a long-term perspective
 - Establishes linkages to broad organizational goals
 - Focuses budget decisions on results and outcomes
 - Involves and promotes effective communication with stakeholders
 - Provides incentives to government management and employees

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BUDGET PROCESS

- Consideration of County Mission and Vision
- Consideration of Department Mission and Vision
- Consideration of Department Programs and Priorities
- Consideration of Outcome and Output Measures
- Consideration of County Values
- Committee approves Departmental budget, Finance Committee approves full budget

Strategic Issues

Definition:

Strategic issues are those fundamental policy choices or critical challenges that must be addressed in order for a community to achieve its vision and mission.

STRATEGIC ISSUE					
1	General Government	Placemaking and economic development	17	Public Works	Highway building
2		Broadband	18		Tri County Airport
3		Criminal Justice Coordinating Council and stepping up initiative	19		Improve highways/road maintenance
4		Energy savings and lower carbon footprint	20		Wi-Fi access (broadband)
5		Cooperation	21		Great Sauk State Trail (bridge)
6	Conservation, Development, Recreation, Culture, and Education	Groundwater study	22	Justice & Public Safety	Coroner's office and budget
7		Comprehensive Plan Update	23		Emergency response and preparedness
8		Great Sauk State Trail completion	24		Security for County buildings / employees
9		Protect air, water, and land	25		Diversion programs / alternatives to incarceration
10		Comprehensive Outdoor Recreation Plan	26		Criminal justice coordinating release planning and re-entry
11		Solar Sauk County / more solar initiatives	27		Affordable/low income housing
12	Health and Human Services	Commitment to Health Care Center	28	Other Issues	Workforce development
13		Peer learning groups	29		Transportation
14		Visiting nurses / home health care / isolated individuals	30		Communication -- into and with the community
15		Medical assisted treatment program	31		Homelessness
16		Comprehensive community services			

ELEMENTS OF THE COUNTY MISSION

- Provide fiscally responsible / essential services.
- Promote safe community.
- Encourage economic development.
- Development of cultural, social and community values.
- Stewardship of natural resources.

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VALUES

- **Integrity** is honesty, fairness, and transparency that engenders confidence and community trust.
- **Respect** is tolerance, patience, and treating people fairly and with dignity.
- **Excellence** is providing service that is mission driven, competent, accountable, and reflective of best practices while being good stewards of resources.
- **Collaboration** is partnering with our policy makers, departments, employees, and customers to attain our organizational goals.
- **Innovation** is proactively planning for the future and supporting a culture that fosters new ideas and ways of providing service.

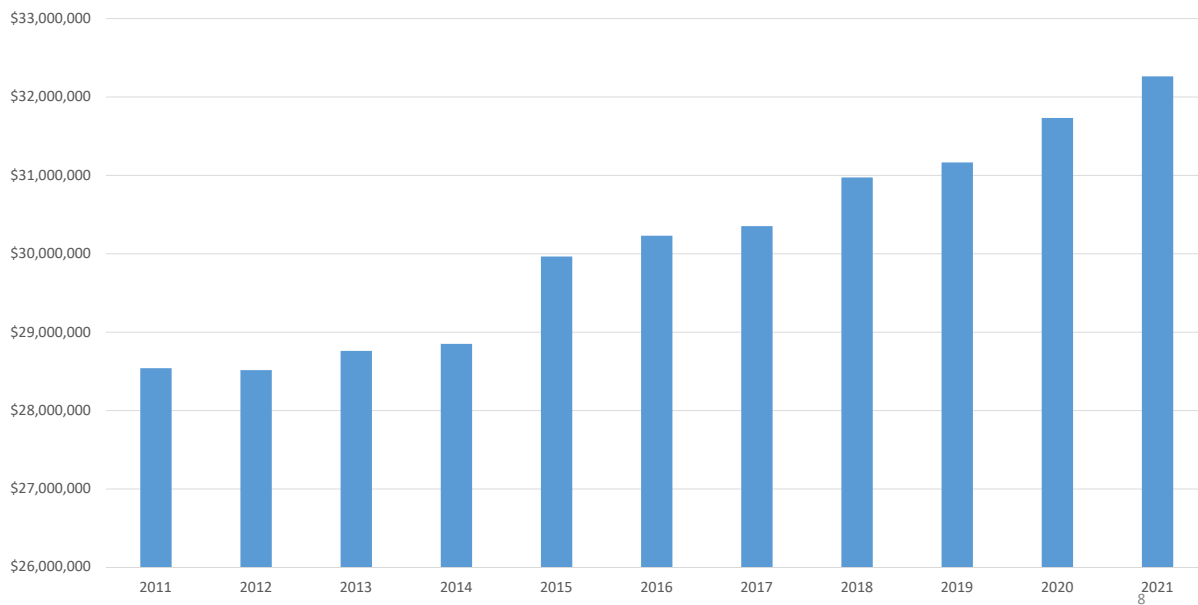
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LEVY LIMIT

	2020 Amended Budget	2021 Finance Committee	\$ Change	% Change
Equalized Value (without tax incremental districts)	\$7,141,653,900	\$7,457,984,600	+\$316,330,700	+4.43%
Total Levy Amount	\$31,730,876	\$32,260,337	+\$529,461	+1.67%
Total Levy Rate	\$4.44	\$4.33	-\$0.12	-2.64%
Average residential property value	\$188,600	\$196,100	\$7,500	3.98%
Average County tax on an average residential property	\$837.96	\$848.25	\$10.29	1.23%

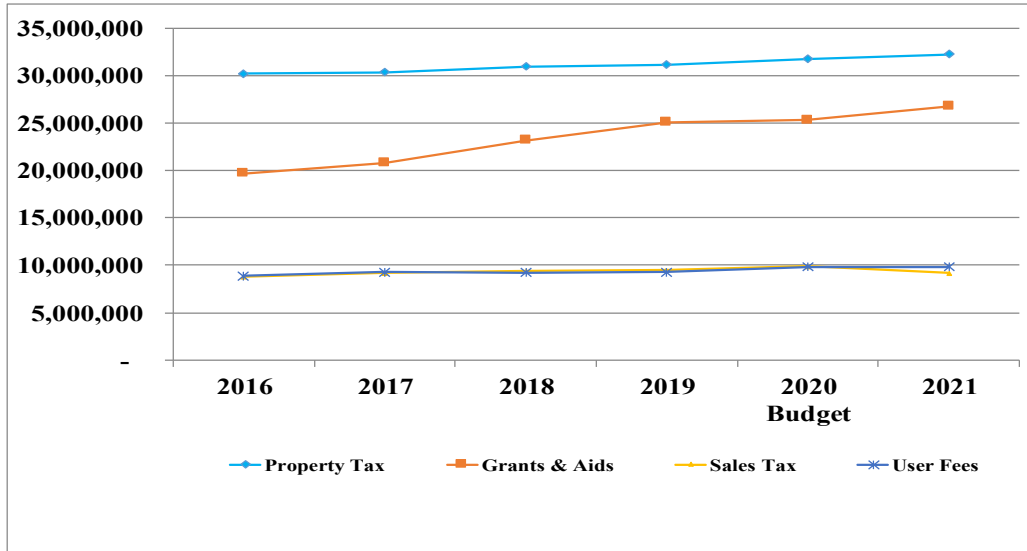
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PROPERTY TAX LEVY



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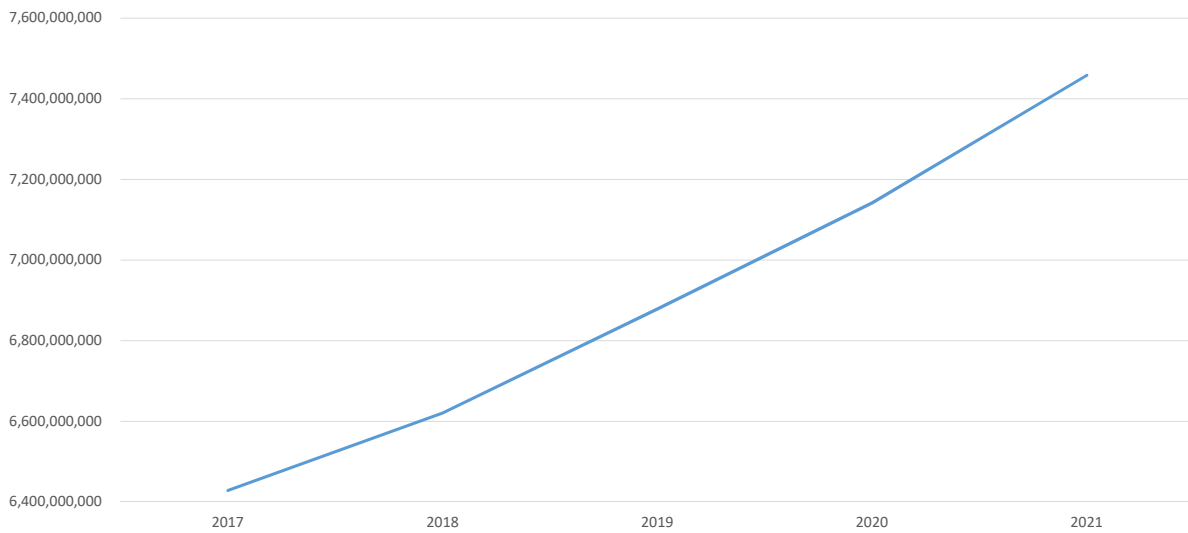
MAJOR REVENUE SOURCES



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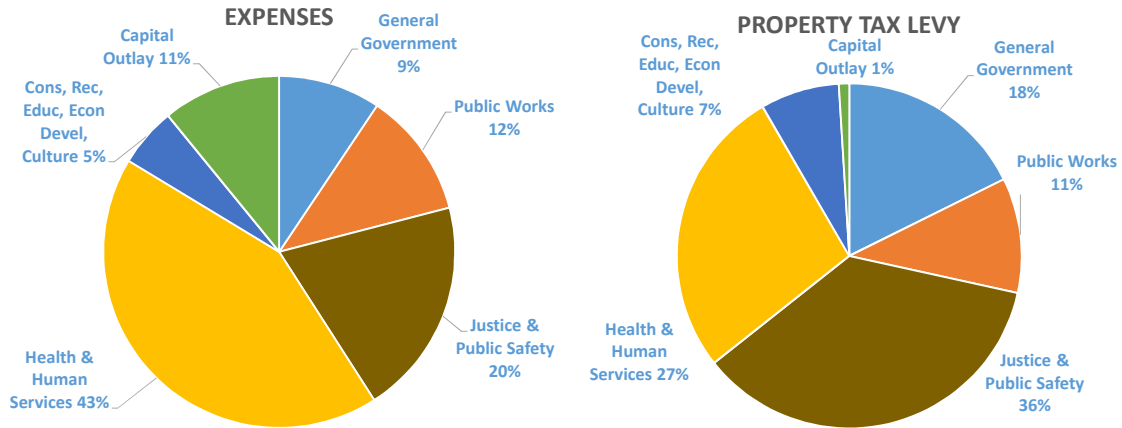
EQUALIZED VALUE

Tax Increments Excluded



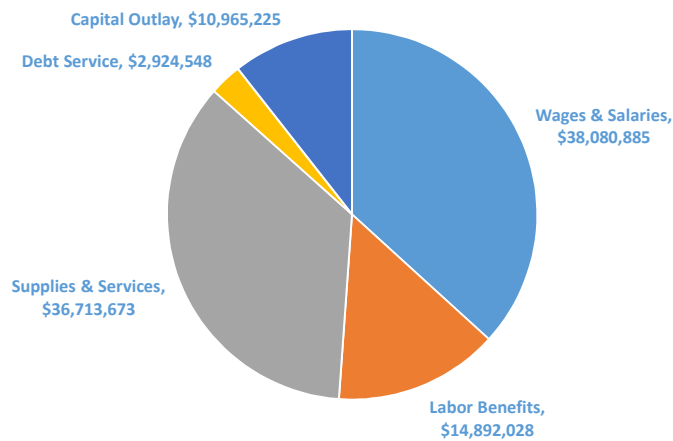
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EXPENSE PERCENTAGES BY FUNCTIONAL CATEGORY



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EXPENSES BY CATEGORY



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2021 Budget Highlights

Continued response to COVID-19 pandemic, including revenue losses

- Sales tax decreased by \$730,000
- Interest on investments decreased by \$240,000
- Interest on delinquent taxes decreased by \$75,000

Refocus certain funds from non-mandated areas to support core County functions

- Utilize revolving loan repayments to reduce the tax levy, rather than issue new loans \$93,000
- Reduce outside agency tax levy funding compared to 2020 \$76,750
- Pause community events and development activities to reduce tax levy impact \$36,000

Begin funding a state assistant district attorney with County funds +\$45,000

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2021 Budget Highlights

Hold more "electronics roundups" rather than a second full scale clean sweep -\$39,000

Highway shop replacement design and possible land acquisition
\$1,500,000

Management structure reorganization

- Transition from Administrative Coordinator to Administrator +\$10,000
- Transition from on-staff to contracted Corporation Counsel +\$100,000

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GENERAL FUND BALANCE USES

Total Use of General Fund Balance - \$8,635,844

- Space needs study, renovation and security \$4,283,902
- Great Sauk State Trail \$655,896
- Roof replacement \$360,145
- Communications upgrades \$308,637
- Spring Green fiber optics expansion \$250,000
- Energy cost saving measures \$225,000
- Law Enforcement Center video camera upgrades \$205,000
- Hemlock dam repair/replacement \$155,773

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2021 PROPOSED BUDGET

- Increase in levy dollars from the prior year of \$529,461, including exemptions for debt service, for a total levy of \$32,260,337.
- Unused capacity: \$ 0
- Percent change in total dollars levied: 1.67%
- Total uses: \$106,461,306 as approved by Finance Committee

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