

Sauk County, Wisconsin 2021 Proposed Budget



County Board Review
October 20, 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

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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.

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			

2020 – A Year of Transitions...

- February
 - Interim Administrative Coordinator
 - Interim Corporation Counsel
- March - Declaration of countywide emergency due to COVID-19
- April/May - Turnover in 14 of 31 County Board seats
- May
 - Interim Personnel Director
- June - Abolish Administrative Coordinator and Create Administrator
- August - Personnel Director appointed
- September - Administrator appointed

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Begin Transition to Administrator

- The Finance and Personnel & Insurance Committees directed:
 - The Interim Administrative Coordinator and Finance Director to maintain existing programs/services, retain personnel, and frame wages in relation to a competitive wage marketplace
 - The Interim Administrative Coordinator and Finance Director to receive new position requests
 - The Interim Personnel Director to perform reclassification analysis for budget consideration
- The Interim Administrative Coordinator developed a budget compliant with levy limits

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Interim Administrative Coordinator Tax Levy Changes

September 22, 2020

Increase sales tax estimate	(1,479,100)
Use general fund to soften sales tax loss	(500,000)
Vacancy factor	(900,000)
Expense adjustments	(430,798)
Use general fund for capital	(227,500)
Non-mandated programs reduced	(65,000)
Non-represented employee wage increase from 1.50% to 1.25%	(79,600)
Revenue increases	(316,499)
Total Tax Levy Changes	(3,998,497)

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Finance Committee Work

- Sales tax – Update from WCA’s Forward Analytics September 24
 - Use of fund balance
- Outside agencies (see page 33)
- Corporation Counsel office structure
- Assistant District Attorney
- Likelihood of state funding reductions in 2022
- Position Sauk County for the future

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Finance Committee Tax Levy Changes

October 7, 2020

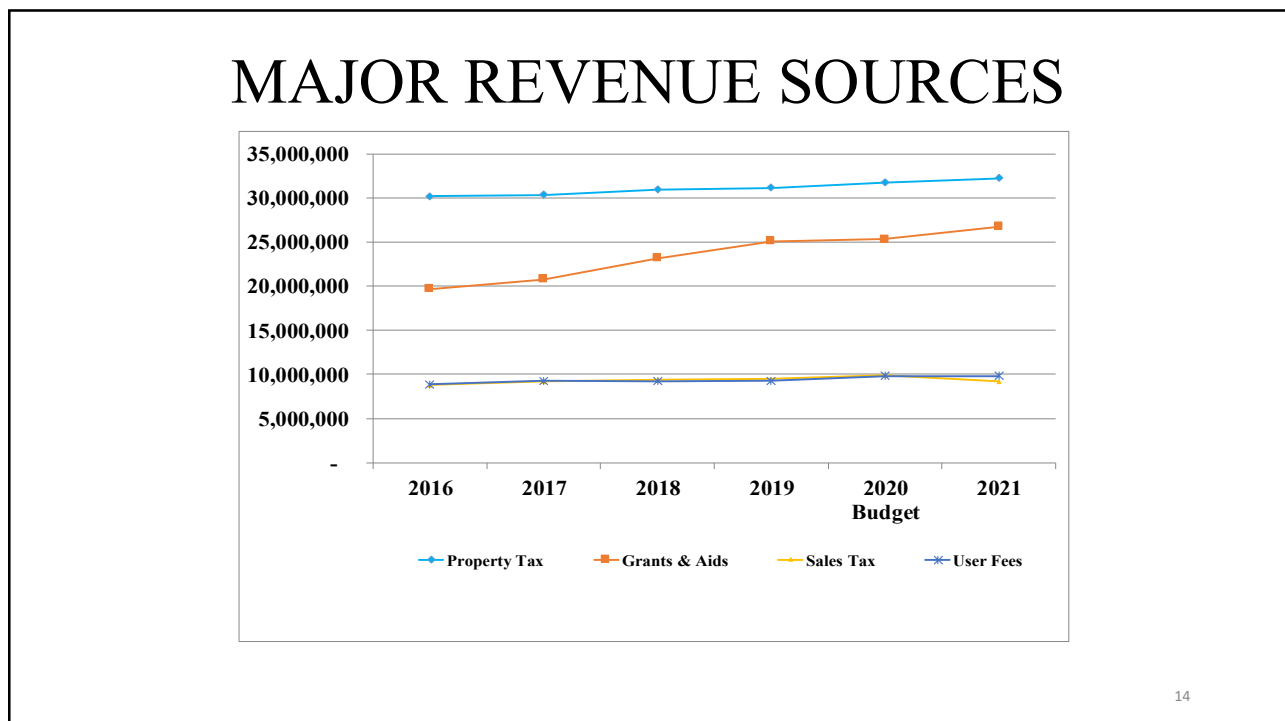
Increase sales tax estimate	(2,218,700)
Use general fund to soften sales tax loss	0
Vacancy factor	(900,000)
Expense adjustments	(443,698)
Use general fund for capital	(100,000)
Non-mandated programs reduced	0
Non-represented employee wage increase from 1.50% to 1.25%	(79,600)
Revenue increases	(256,499)
Total Tax Levy Changes	(3,998,497)

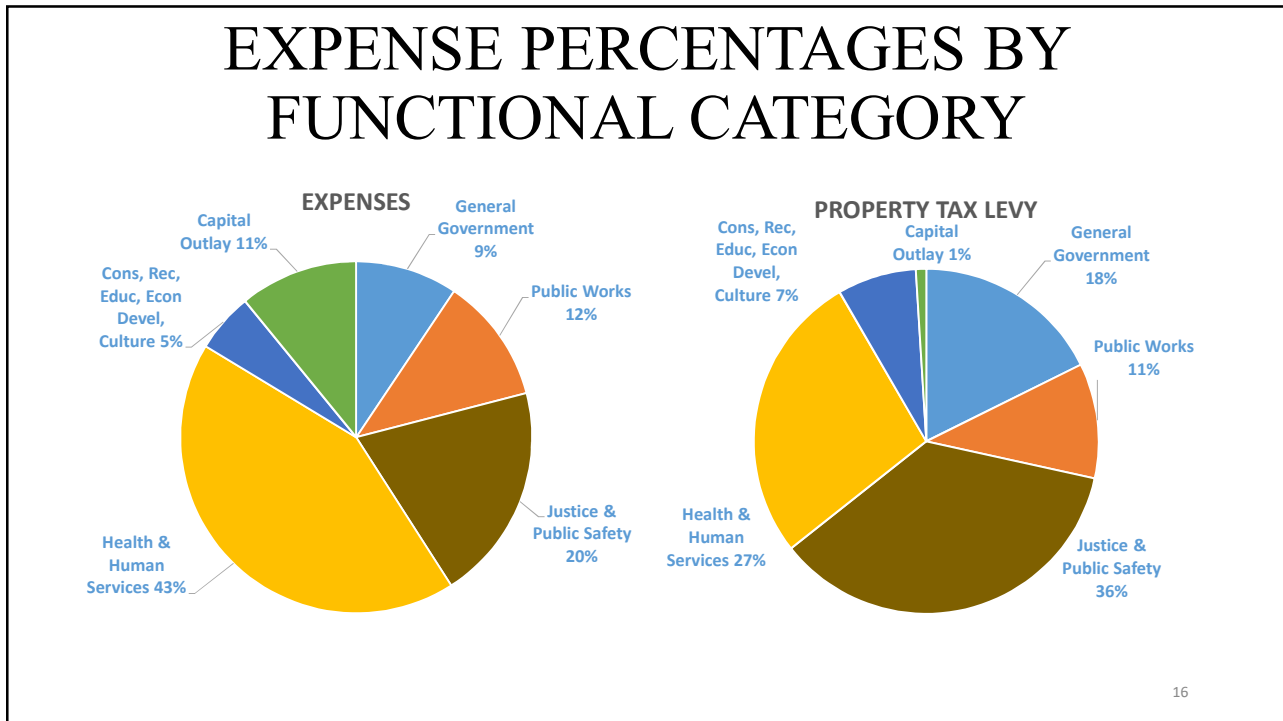
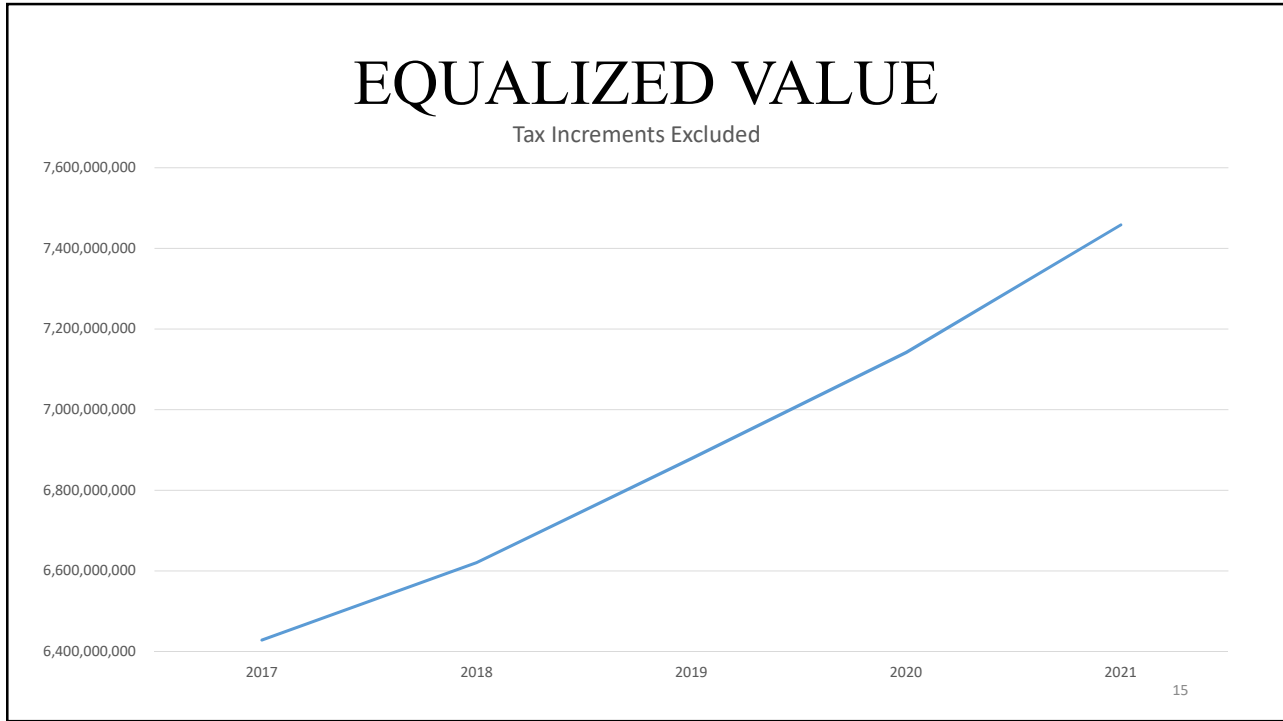
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LEVY LIMIT

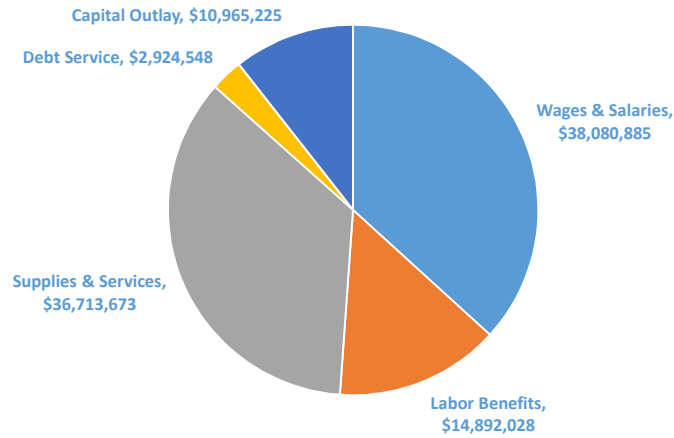
	2020 Amended Budget	2021 Finance Committee	\$ Change	% Change
Equalized Value (without tax incremental districts)	\$7,141,653,900	\$7,457,984,600	+\$316,330,700	+4.43%
Total Levy Rate	\$4.44	\$4.33	-\$0.12	-2.64%
Total Levy Amount	\$31,730,876	\$32,260,337	+\$529,461	+1.67%
Impact of a one penny increase to the mil rate	\$71,417	\$74,580	\$3,163	4.43%
Impact of a one penny increase to the mil rate on an average residential property	\$1.89	\$1.96		
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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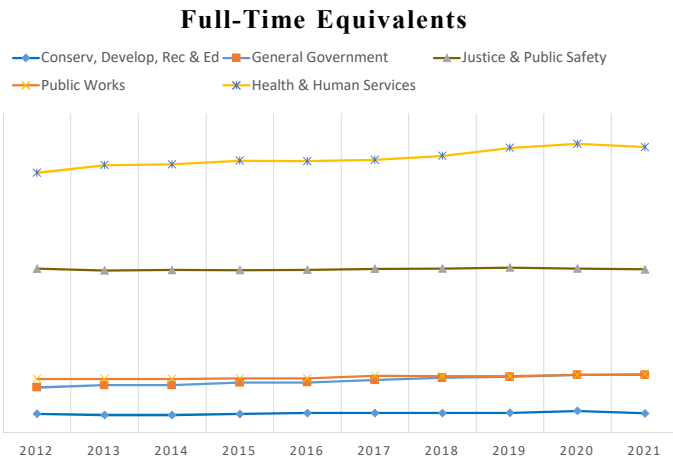
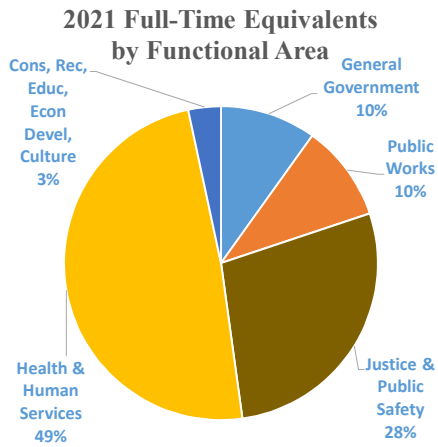


EXPENSES BY CATEGORY



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STAFFING



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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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2021 BUDGET AMENDMENTS

- October 28, 2020 - Written amendments due to the Accounting office. Kerry.beghin@saukcountywi.gov
- November 04, 2020 - Finance Committee review of submitted amendments.
- All amendments will be included in the County Board packet for November 10th, but no amendment is considered without a motion and second at that meeting.
- Online: <https://www.co.sauk.wi.us/accounting> under 2021 Budget Process and Documents