

Sauk County
2022 Proposed Budget

Sauk County Board Review
November 9th, 2021



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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
- Administrator approves Departmental budgets, presents to Finance Committee, and County Board approves full budget

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ELEMENTS OF THE COUNTY MISSION

Provide fiscally responsible/essential services

Promote a 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 services

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Strategic Issues

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.

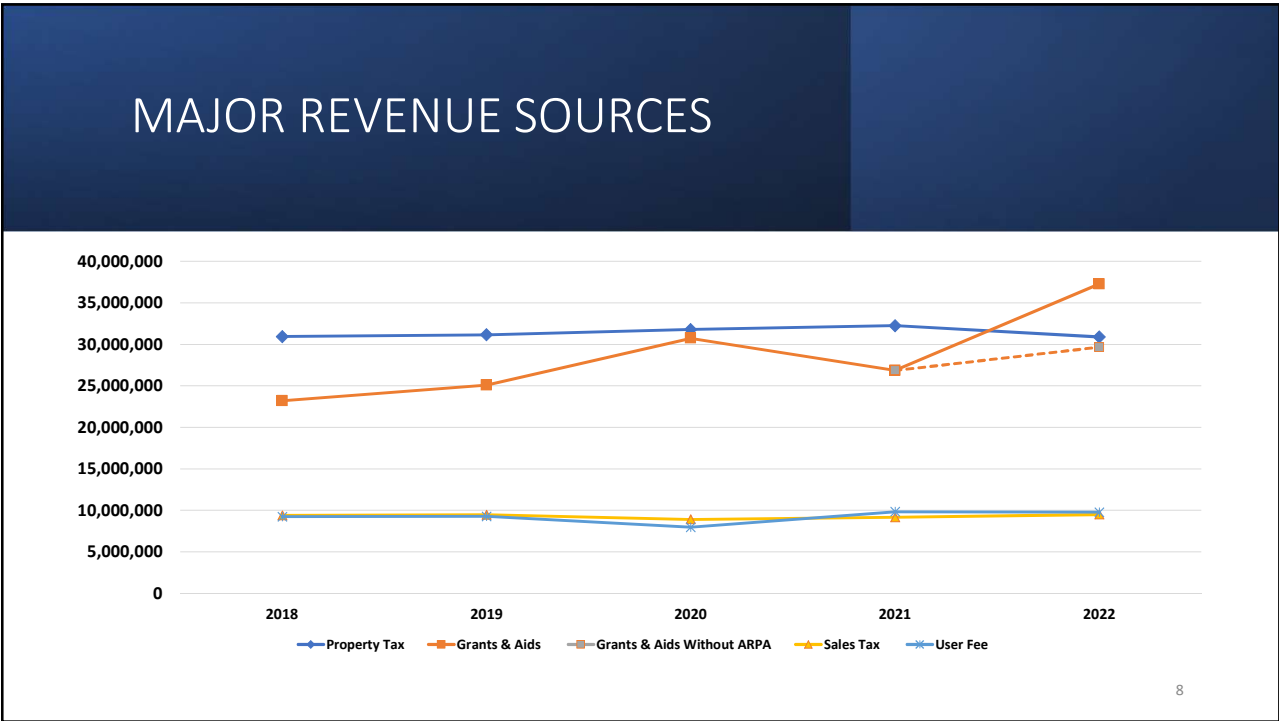
STRATEGIC ISSUE					
1	General Government	Placemaking and economic development	17	Public Works	Highway building
2		Broadband	18		Tri County Airport
3		Criminal Justice Coordinating Council and stepping up initiative	19		Improve highways/road maintenance
4		Energy savings and lower carbon footprint	20		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			

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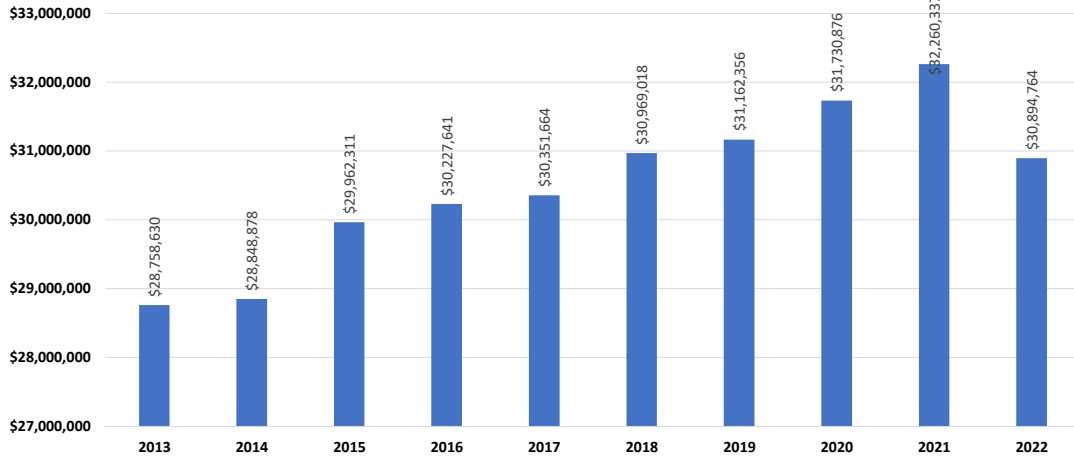
2022 COMPARED TO 2021

	2021 Budget	2022 Proposed	\$ Change	% Change
Equalized Value (without tax incremental districts)	\$7,457,984,600	\$8,017,348,500	+\$559,363,900	+7.50%
Budgeted Expenditures	\$106,460,958	\$149,007,263	+\$42,546,305	+39.96%
Total Levy Amount	\$32,260,337	\$30,894,764	-\$1,365,573	-4.23%
Total Levy Rate	\$4.33	\$3.85	-\$0.47	-10.91%
Unused Levy Capacity	\$0	\$0		
Average residential property value	\$196,100	\$204,600	+\$8,500	+4.33%
Average County tax on an average residential property	\$848.25	\$788.42	-\$59.83	-7.05%

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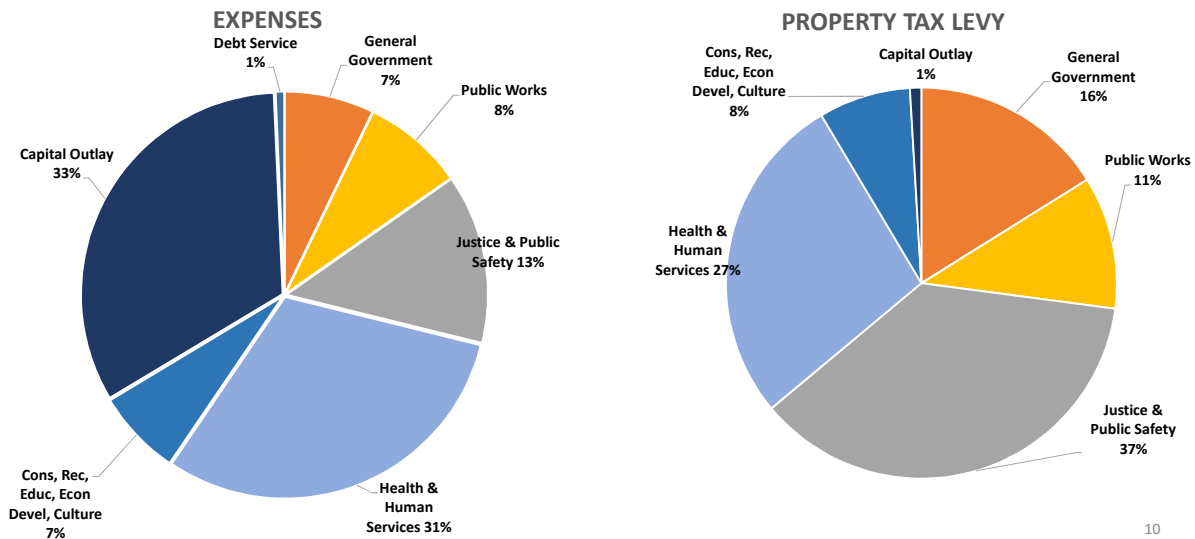


PROPERTY TAX LEVY



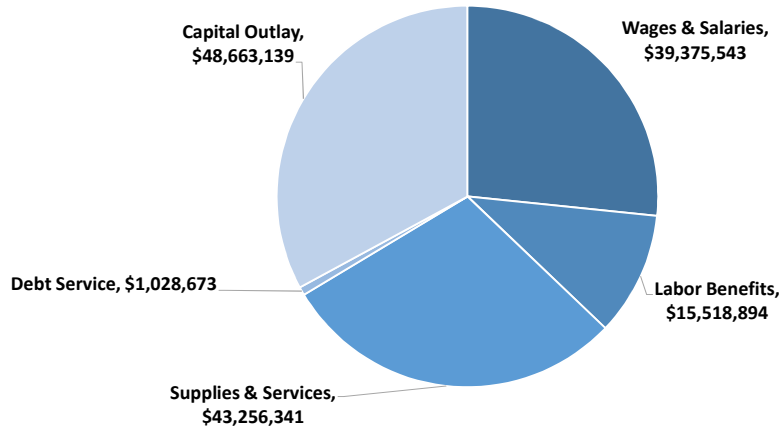
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EXPENSES & LEVY BY FUNCTIONAL AREA



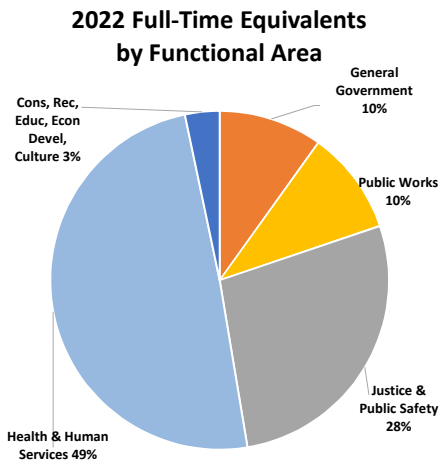
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EXPENSES BY CATEGORY

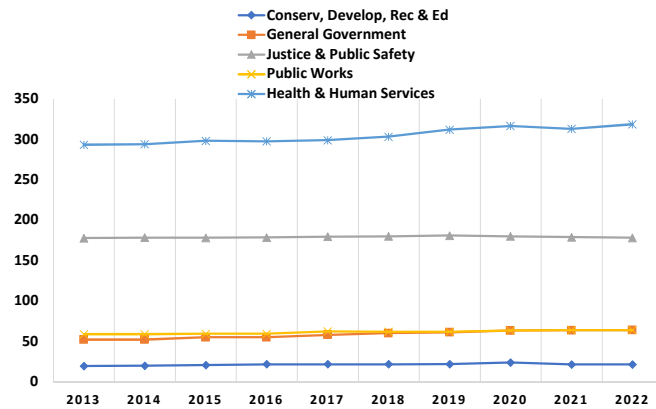


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STAFFING



Full-Time Equivalents



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GENERAL GOVERNMENT

Major Functions

- Administration
- Accounting
- Building and grounds
- County Board and Committees
- Justice, Diversion, & Support
- Land records maintenance
- Management information systems, computers and electronic infrastructure
- Personnel
- Register of Deeds
- Surveyor
- Treasurer

BY FUNCTIONAL AREA...		% of County Total
Expenditures	\$10,586,179	7%
Full-Time Equivalent Employees	63.99	10%
Sauk County Property Tax Levy	\$6,865,416	16%
Impact to an Average Residential Property Tax Bill	\$175.20	

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HEALTH & HUMAN SERVICES

Major Functions

- Access to services and resources for older adults, adults with disabilities, veterans and their families
- Child Support administration
- Protection of the health of residents and visitors through health and safety inspections, health outbreak monitoring, children's health programming
- Nursing home with 82 beds
- Services related to alcohol and other drug abuse, mental health, low income assistance, protective services

BY FUNCTIONAL AREA...		% of County Total
Expenditures	\$45,325,564	31%
Full-Time Equivalent Employees	318.68	49%
Sauk County Property Tax Levy	\$11,718,931	28%
Impact to an Average Residential Property Tax Bill	\$299.06	

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JUSTICE & PUBLIC SAFETY

Major Functions

- 3 Branches (judges) of circuit court and 1 court commissioner
- Clerk of courts to record court proceedings and documents
- Coroner
- District Attorney
- Emergency management
- Probate processing
- Sheriff - Patrol, investigation, jail, dispatch, court security

BY FUNCTIONAL AREA...		% of County Total
Expenditures	\$20,072,814	14%
Full-Time Equivalent Employees	178.23	28%
Sauk County Property Tax Levy	\$15,681,163	36%
Impact to an Average Residential Property Tax Bill	\$400.18	

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PUBLIC WORKS

Major Functions

- Maintenance and snow plowing on County roads, as well as Federal, State and some Local roads
- Maintenance of 2 closed landfill sites
- Assist in funding 4 airports
- Assist in funding rail

BY FUNCTIONAL AREA...		% of County Total
Expenditures	\$11,990,644	8%
Full-Time Equivalent Employees	64.00	10%
Sauk County Property Tax Levy	\$4,663,703	11%
Impact to an Average Residential Property Tax Bill	\$119.02	

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CONSERVATION, RECREATION, EDUCATION, ECONOMIC DEVELOPMENT & CULTURE

Major Functions

- Planning & Zoning - permits, code enforcement
- Encourage recycling, proper hazardous waste disposal, clean sweep
- Maintain the 6 county-owned dams
- Provide technical and monetary assistance for conservation practice installation
- Campground with 70 units at White Mound Lake, the Great Sauk State Trail, and other county parks/boat landings
- Educational programming - Ag & natural resources; 4-H; family living; community and economic development; tourism; and horticulture
- Grants for arts and humanities programs

BY FUNCTIONAL AREA...		% of County Total
Expenditures	\$10,175,577	7%
Full-Time Equivalent Employees	21.39	3%
Sauk County Property Tax Levy	\$3,238,374	8%
Impact to an Average Residential Property Tax Bill	\$82.64	

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CAPITAL OUTLAY

Major Functions

- \$38,000,000 Highway shop, with anticipated funding of debt issuance
- \$3,533,664 Facility renovations for enhanced security and better workflow efficiencies
- \$1,514,221 Tower Road communications tower replacement, radio and other communications upgrades
- \$600,000 Health Care Center rooftop units
- \$400,000 UW-Platteville Baraboo/Sauk County theater and arts renovations

BY FUNCTIONAL AREA...		% of County Total
Expenditures	\$48,663,139	32%
Full-Time Equivalent Employees	0	0%
Sauk County Property Tax Levy	\$397,000	1%
Impact to an Average Residential Property Tax Bill	\$10.13	

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DEBT SERVICE

Major Functions

- Funded by sales tax
- Health Care Center debt service final payment in 2027
- Law Enforcement Center debt paid off in 2021, approximately \$1.8 million per year
- Highway facilities debt service starting in 2023

BY FUNCTIONAL AREA...		% of County Total
Expenditures	\$1,028,673	1%
Full-Time Equivalent Employees	0	0%
Sauk County Property Tax Levy	\$0	0%
Impact to an Average Residential Property Tax Bill	\$0.00	

2022 BUDGET HIGHLIGHTS

- Highway shop replacement, estimated \$38,000,000
- American Rescue Plan Act funds, \$7,610,495 allocated in 2022 of \$12,517,103 awarded
- Law Enforcement Center paid off in 2021, decreasing tax levy \$1,862,000
- Decrease interest earned on invested funds, \$474,000
- Moderate increase in sales tax of \$326,000, assuming 2020 and 2021 are both anomalies
- Loss of state inmate housing revenues, \$237,000
- 7 new, 13 reclassified, 7 eliminated or reduced positions for an overall tax levy impact of \$275,000

GENERAL FUND BALANCE USES

Total Use of General Fund Balance: \$7,776,737

- Facility renovations and security \$3,533,664
- Great Sauk State Trail \$739,635
- Energy cost saving measures \$537,162
- Communications upgrades \$309,029
- Law Enforcement Center video camera upgrades \$220,000
- Vacancy factor \$900,000. Contingency fund \$350,000.