

Sauk County
2022 Proposed Budget

Sauk County Board Review
October 19th, 2021



1

**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

2

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

3

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

4

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			

5

ADMINISTRATOR TAX LEVY CHANGES

Expense adjustments	(1,223,809)
Revenue increases	(452,634)
Use fund balances for non-recurring expenses	(289,307)
Utilize Ho-Chunk intergovernmental agreement funds	(80,259)
Vacancy factor	(50,000)
Non-mandated programs reduced	(26,000)
Total Tax Levy Changes	(2,122,009)

6

FINANCE COMMITTEE TAX LEVY CHANGES

	Tax Levy Impact
Eliminate County Board member lodging at WCA Convention (had been general fund balance)	0
Partially restore Arts, Humanities & Historic Preservation	\$21,000
Reduce Baraboo Area Homeless Shelter to \$25,000	(\$10,000)
Increase estimated interest on investments	(\$11,000)
Use APRA funds for Discover Wisconsin (had been general fund balance)	0
Total Tax Levy Changes	0

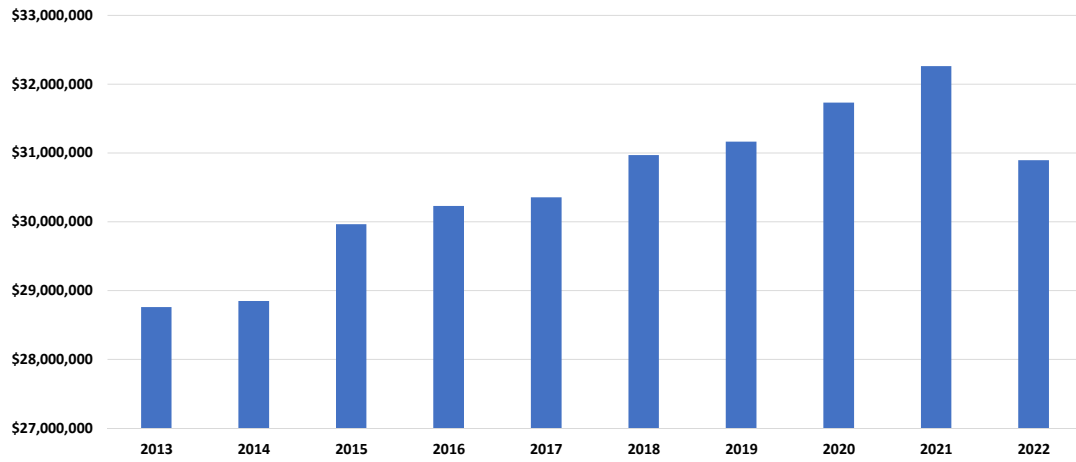
7

LEVY LIMIT

	2021 Amended Budget	2022 Administrator	\$ Change	% Change
Equalized Value (without tax incremental districts)	\$7,457,984,600	\$8,017,348,500	+559,363,900	+7.50%
Total Levy Rate	\$4.33	\$3.85	-\$0.47	-10.91%
Total Levy Amount	\$32,260,337	\$30,894,764	-\$1,365,573	-4.23%
Impact of a one penny increase to the mil rate	\$74,580	\$80,173	\$5,594	7.50%
Impact of a one penny increase to the mil rate on an average residential property	\$1.96	\$2.05		
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%

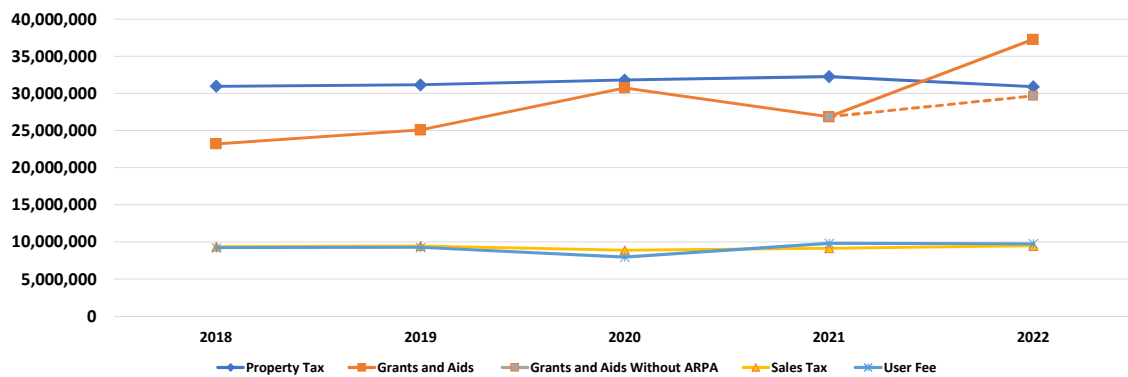
8

PROPERTY TAX LEVY

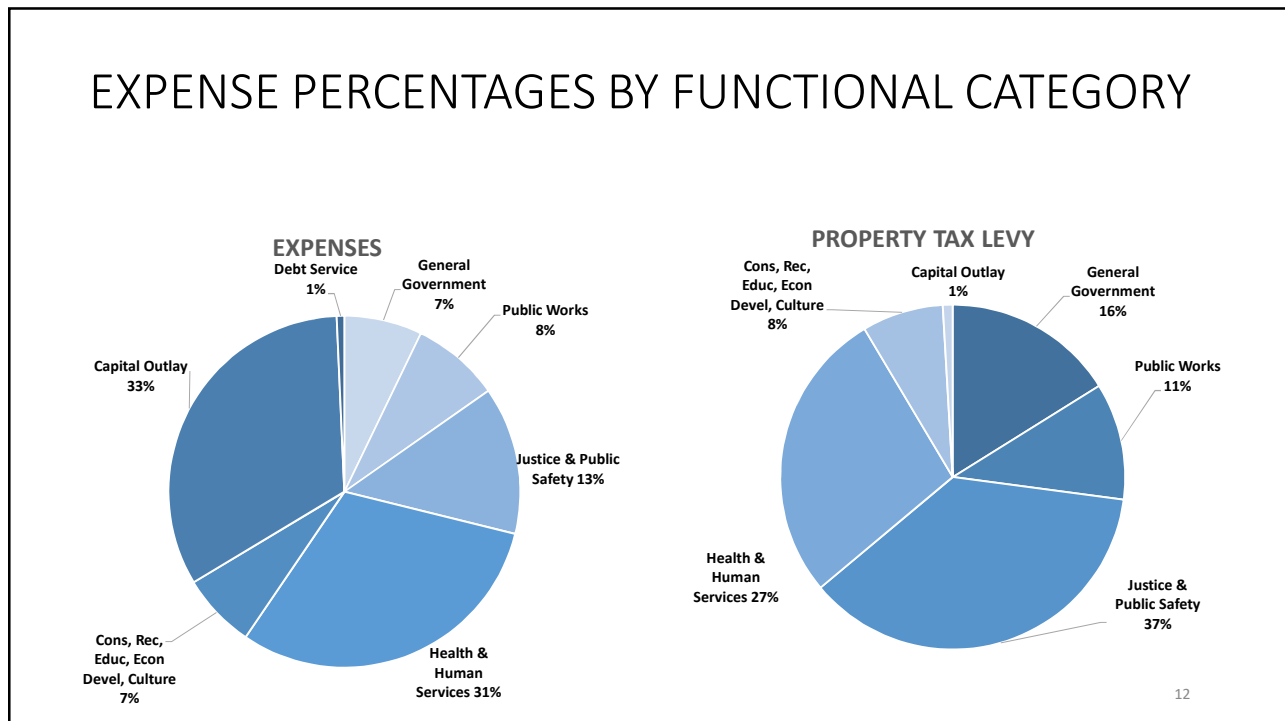


9

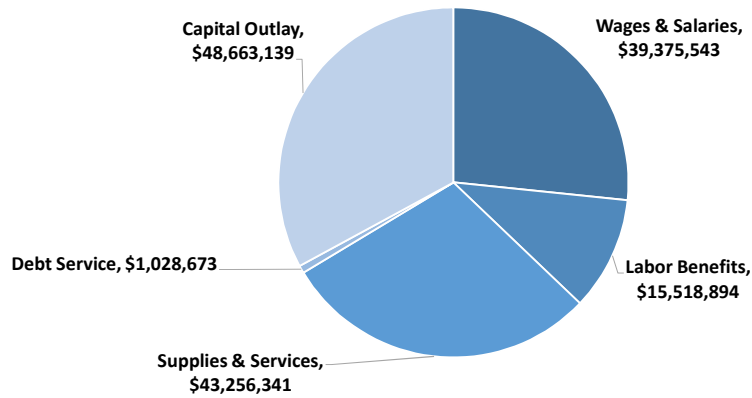
MAJOR REVENUE SOURCES



10



EXPENSES BY CATEGORY



13

STAFFING

2022 Full-Time Equivalents by Functional Area

Functional Area	Percentage
Health & Human Services	49%
Justice & Public Safety	28%
Public Works	10%
General Government	10%
Cons, Rec, Educ, Econ Devel, Culture	3%

Full-Time Equivalents

Year	Health & Human Services	Justice & Public Safety	Public Works	General Government	Conserv, Develop, Rec & Ed
2013	295	180	55	55	25
2014	295	180	55	55	25
2015	300	180	55	55	25
2016	300	180	55	55	25
2017	300	180	55	55	25
2018	305	180	55	55	25
2019	315	180	55	55	25
2020	320	180	55	55	25
2021	315	180	55	55	25
2022	320	180	55	55	25

14

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

15

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.

16

2022 PROPOSED BUDGET

- Decrease in levy dollars from the prior year \$1,365,573, including exemptions for debt service, for a total levy of \$30,894,764.
- Unused capacity: \$ 0
- Percent change in total dollars levied: -4.23%
- Total uses: \$149,007,263 as approved by Finance Committee

17

2022 BUDGET AMENDMENTS

- October 29, 2021 - Written amendments due to the Accounting office. Kerry.beghin@saukcountywi.gov
- November 04, 2021 - Finance Committee review of submitted amendments.
- All amendments will be included in the County Board packet for November 9th, but no amendment is considered without a motion and second at that meeting.
- Online: <https://www.co.sauk.wi.us/accounting> under 2022 Budget Process and Documents

18