

# Sauk County

## 2023 Proposed Budget

Sauk County Board Review  
October 18, 2022



## 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

## 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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## FINANCE COMMITTEE TAX LEVY CHANGES

	Tax Levy Impact
Highway General Transportation Aids from DOT released 10/10/2022 at \$1,652,547 (\$1,588,520 was estimated)	\$0

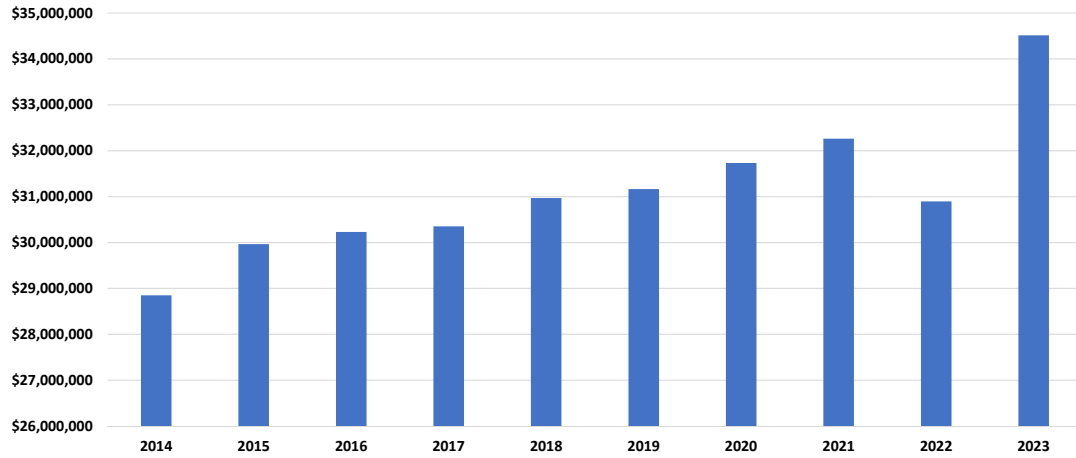
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## LEVY LIMIT

	2022 Amended Budget	2023 Administrator	\$ Change	% Change
Equalized Value (without tax incremental districts)	\$8,017,348,500	\$9,167,018,000	+1,149,669,500	+14.34%
Total Levy Rate	\$3.85	\$3.76	-\$0.09	-2.30%
Total Levy Amount	\$30,894,764	\$34,513,109	\$3,318,345	11.71%
Impact of a one penny increase to the mil rate	\$80,173	\$91,670	\$11,497	14.34%
Impact of a one penny increase to the mil rate on an average residential property	\$2.05	\$2.23		
Average residential property value	\$204,600	\$223,400	\$18,800	9.19%
Average County tax on an average residential property	\$788.42	\$841.08	\$52.66	6.68%

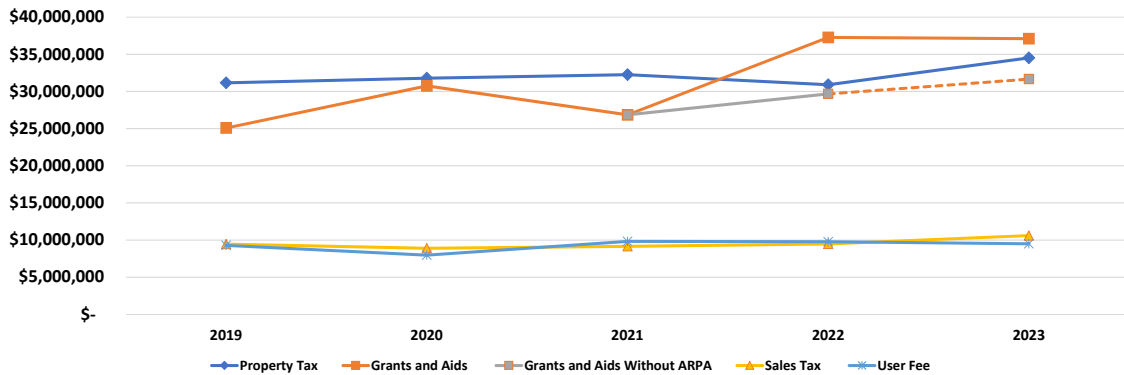
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## PROPERTY TAX LEVY

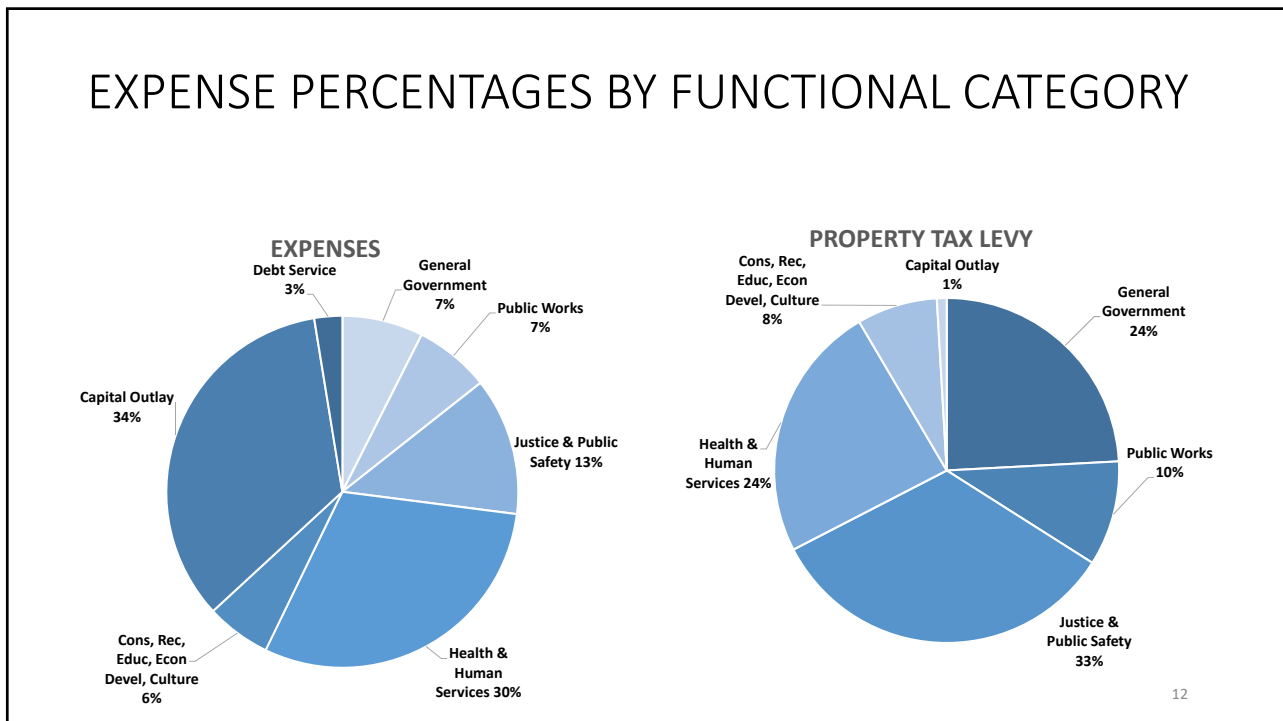
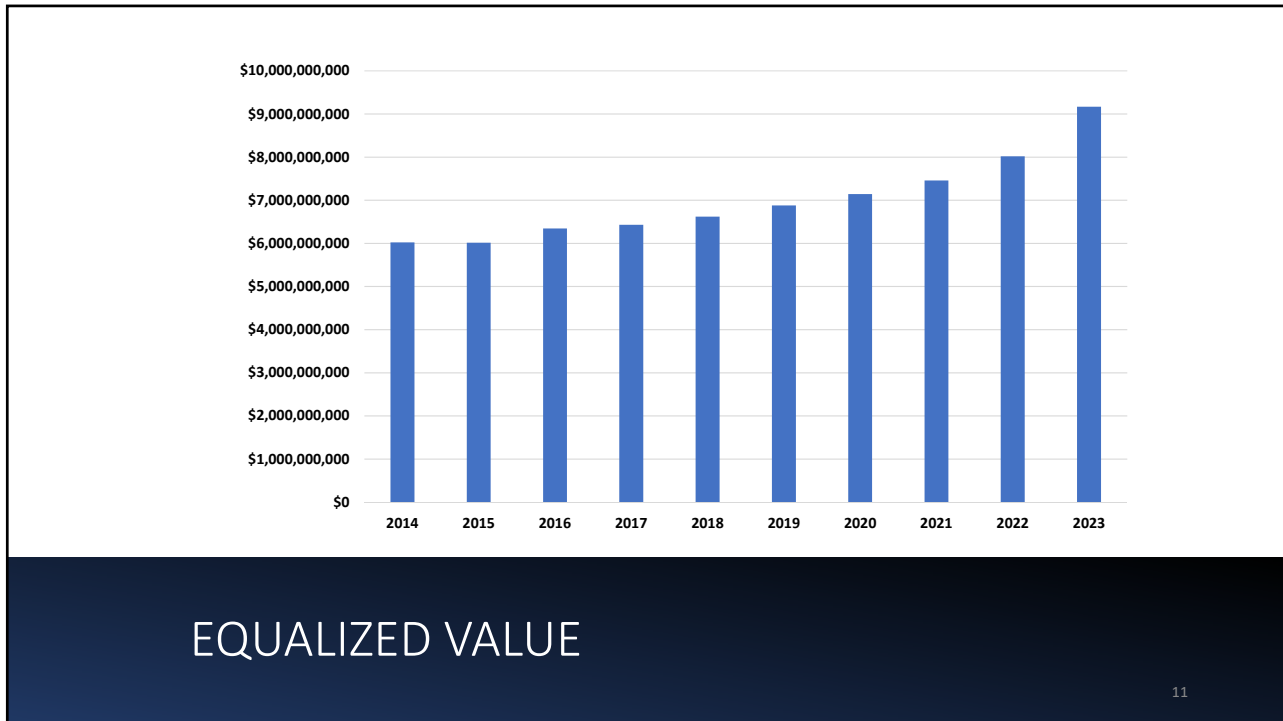


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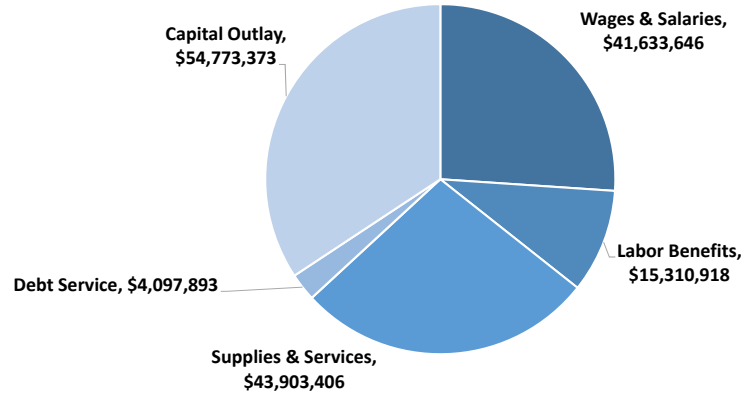
## MAJOR REVENUE SOURCES



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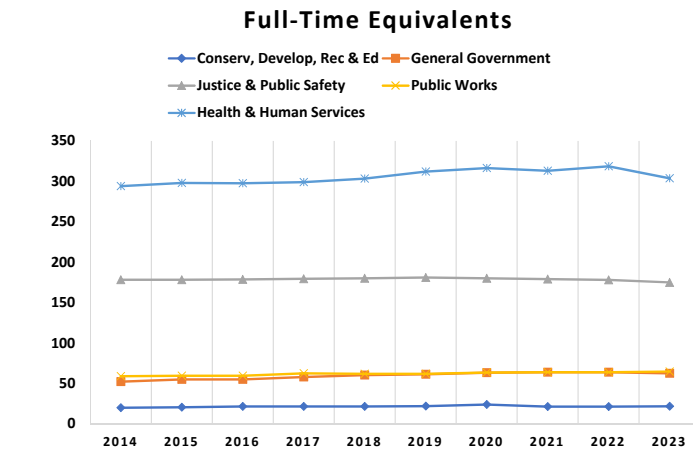
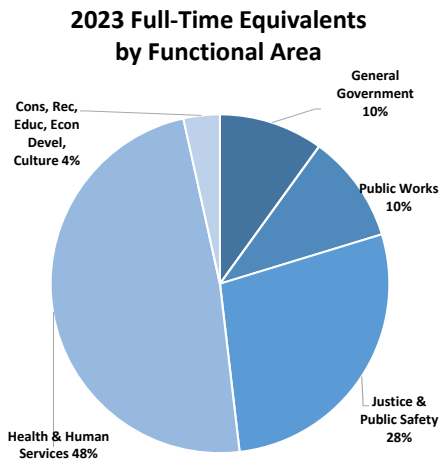


# EXPENSES BY CATEGORY



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# STAFFING



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## 2023 BUDGET HIGHLIGHTS

Highway shop replacement, estimated \$50,000,000 (\$45.0 mil bonded, \$5.0 mil fund balance). Debt payment in 2023, \$3,069,220

Increase in sales tax revenue based on stronger trends and estimates, \$1,117,274

Increase interest earned on invested funds, \$114,000

Class and Compensation implementation funded, \$1,500,000

Wage scale adjusted by 1% plus merit increases, \$1,259,229

Health insurance premium decrease 1.6% due to provider change, \$143,772

Staff full time equivalents (FTE): 7.84 new, 4.0 reclassified, 28.09 eliminated or reduced positions for an overall tax levy decrease of \$886,183

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## GENERAL FUND BALANCE USES

Total Use of General Fund Balance: \$8,567,233

- Facility renovations and security \$2,593,772
- Great Sauk State Trail \$716,380
- Dam maintenance \$272,712
- Energy cost saving measures \$674,287
- Communications upgrades \$495,897
- Law Enforcement Center video camera upgrades \$478,000
- Vacancy factor \$900,000. Contingency fund \$350,000.

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## 2023 PROPOSED BUDGET

- Increase in levy dollars from the prior year \$3,618,345, including exemptions for debt service, for a total levy of \$34,513,109.
- Unused levy capacity: \$ 0
- Percent change in total dollars levied: 11.71%
- Total uses: \$163,953,129 as approved by Finance Committee

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- October 28, 2022 - Written amendments due to the Accounting office. [Lynn.horkan@saukcountywi.gov](mailto:Lynn.horkan@saukcountywi.gov)
- November 03, 2022 - Finance Committee review of submitted amendments.
- All amendments will be included in the County Board packet for November 15<sup>th</sup>, but no amendment is considered without a motion and second at that meeting.
- Online: <https://www.co.sauk.wi.us/accounting> under 2023 Budget Process and Documents

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