

Sauk County, Wisconsin 2015 Proposed Budget

Intergovernmental
October 30, 2014



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.



Strategic Issues

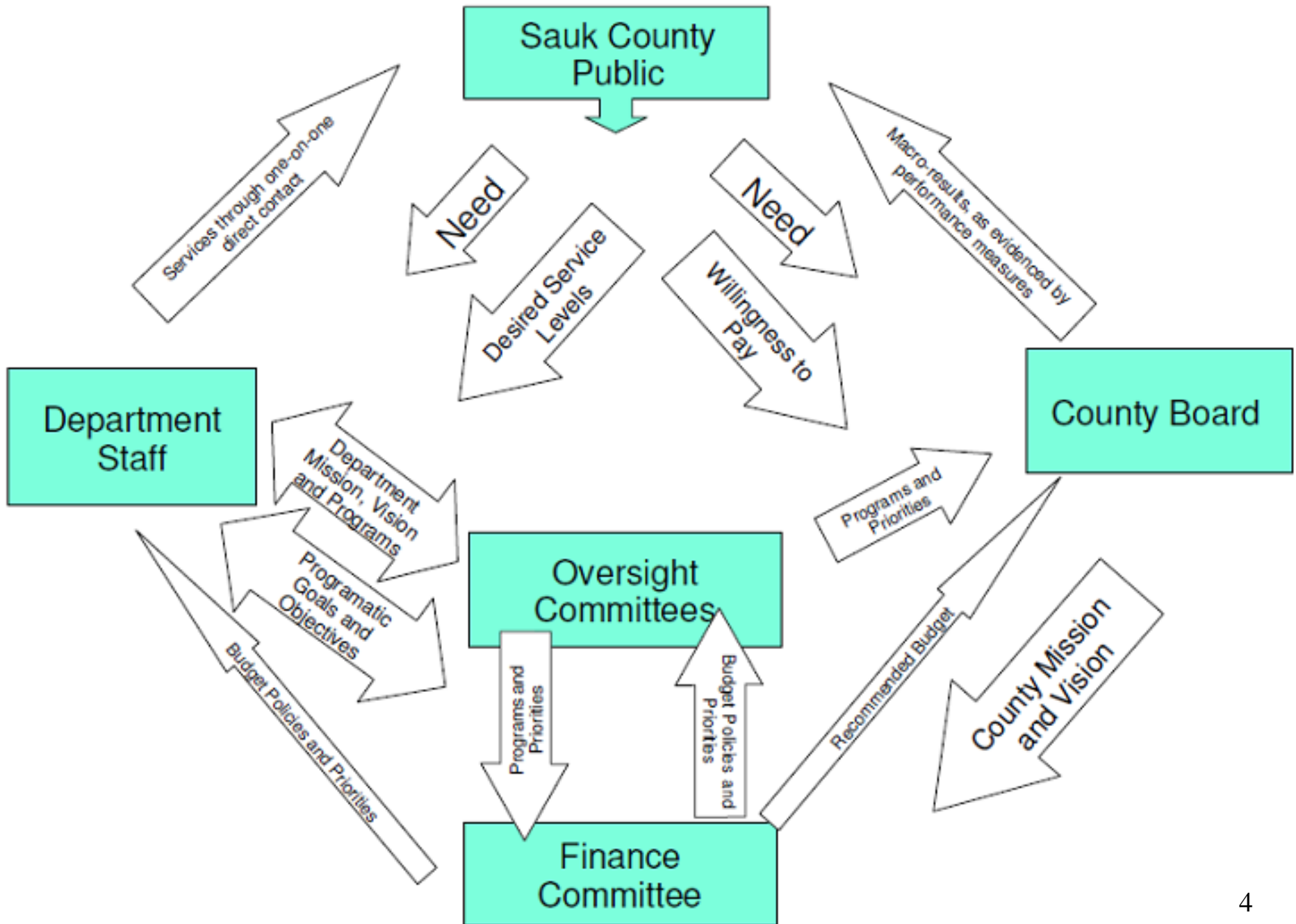
Definition:

A description of key issues that the organization chooses to address to close the gap between idealism (as expressed in the vision) and reality.

Top Five Strategic Issues 2013 - 2015

- 1 Analyze / identify the most effective means of approaching future criminal justice issues; specifically alcohol- and drug-related crimes (Specialty courts, and human services programming for the clients of the court system).
- 2 Identify potential community forums for dealing with substance abuse: prescription drug, opiates, heroin, and alcohol.
- 3 Implementation of the Sauk County Classification and Compensation Analysis; ability to retain employees and compete in the marketplace with limited resources. This will incorporate possible elements of the Affordable Care Act.
- 4 Maintaining local control in the face of federal and state constraints.
- 5 Research combined approach for developing programs to reduce recidivism and find alternatives to incarceration that change behavior.

Sauk County Budget Development Process





Levy Limits

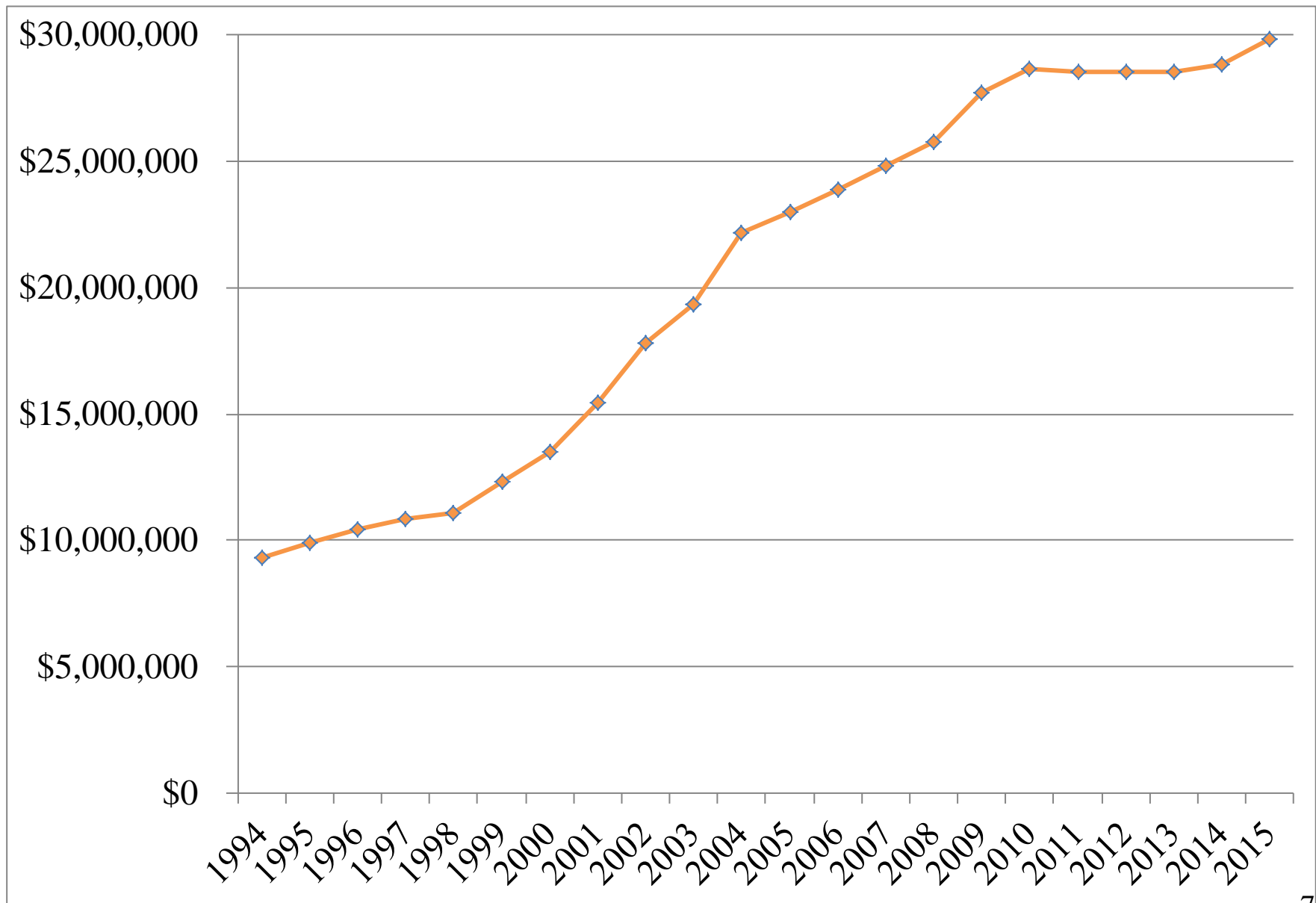
- One limit exists: Levy increase limit of net new construction (0.639%), or 0%; whichever is greater.
- “Allowable levy”
- Exemptions were taken for debt service, library and bridge aids.
- Dollar threshold based on limits above: \$29,878,110



2015 Proposed Budget

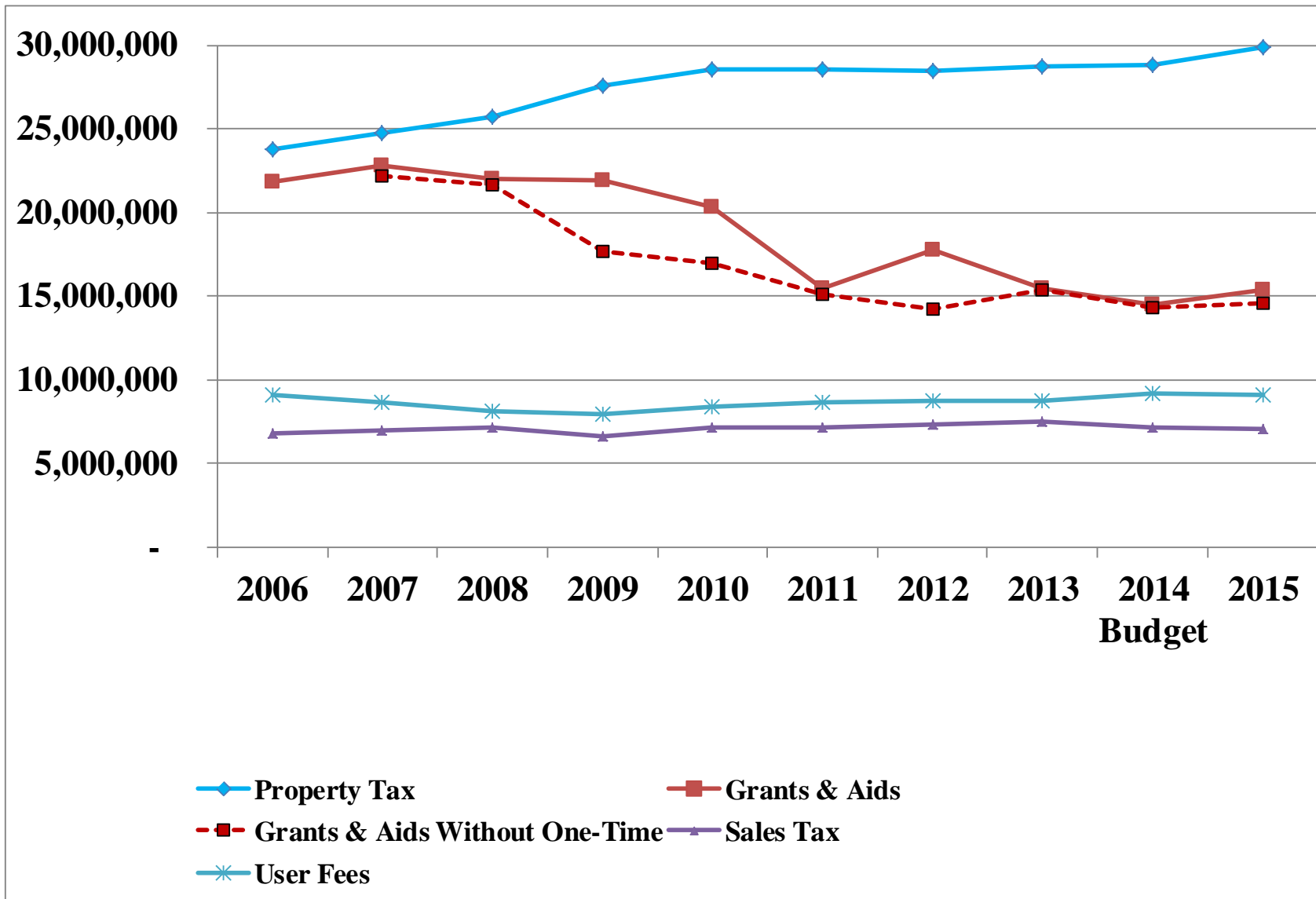
- Increase in levy dollars from the prior year of \$1,023,336, for a total levy of \$29,878,110.
 - Unused capacity: \$ 0
- Mill Rate: \$4.97
- Total Percent Change in Dollars Levied: 3.55%
- Total Uses: \$79,951,065

Property Tax Levy



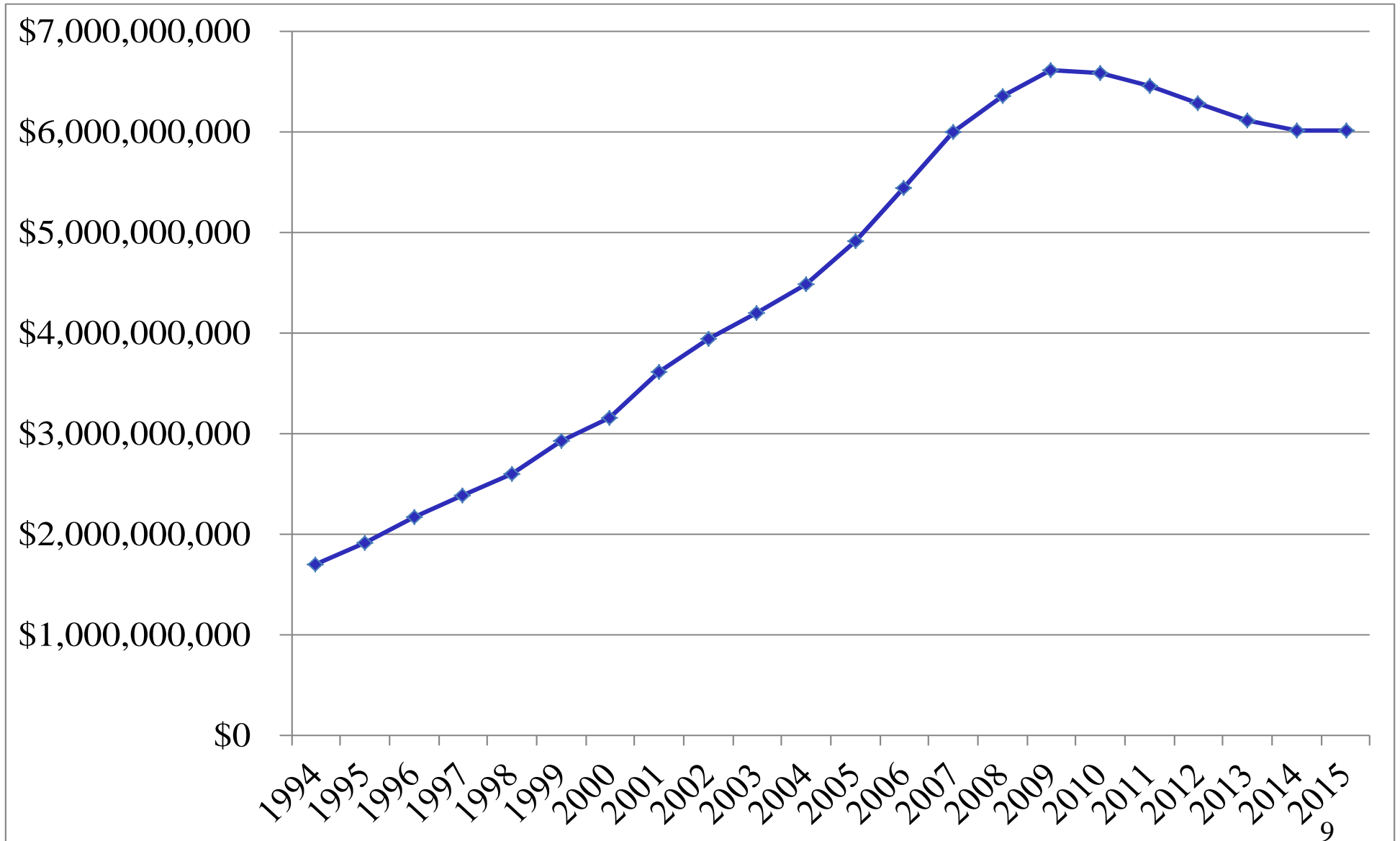
Ten Year History

Major Revenue Sources

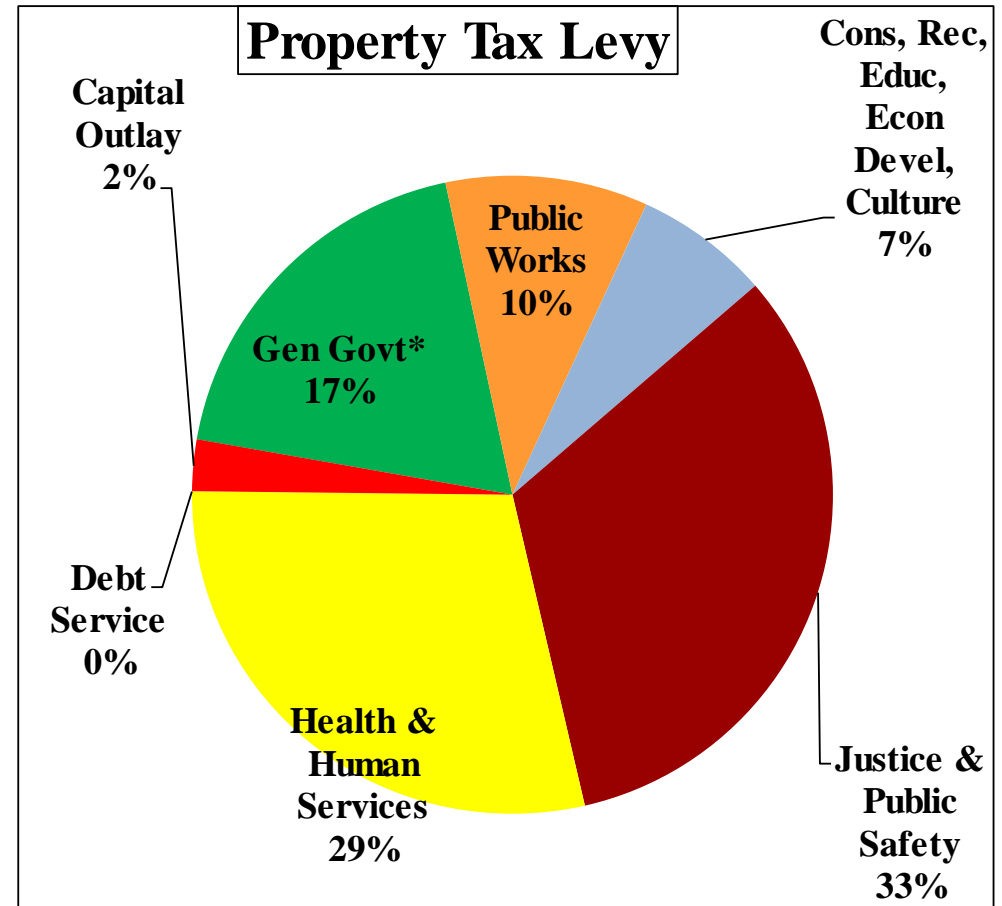
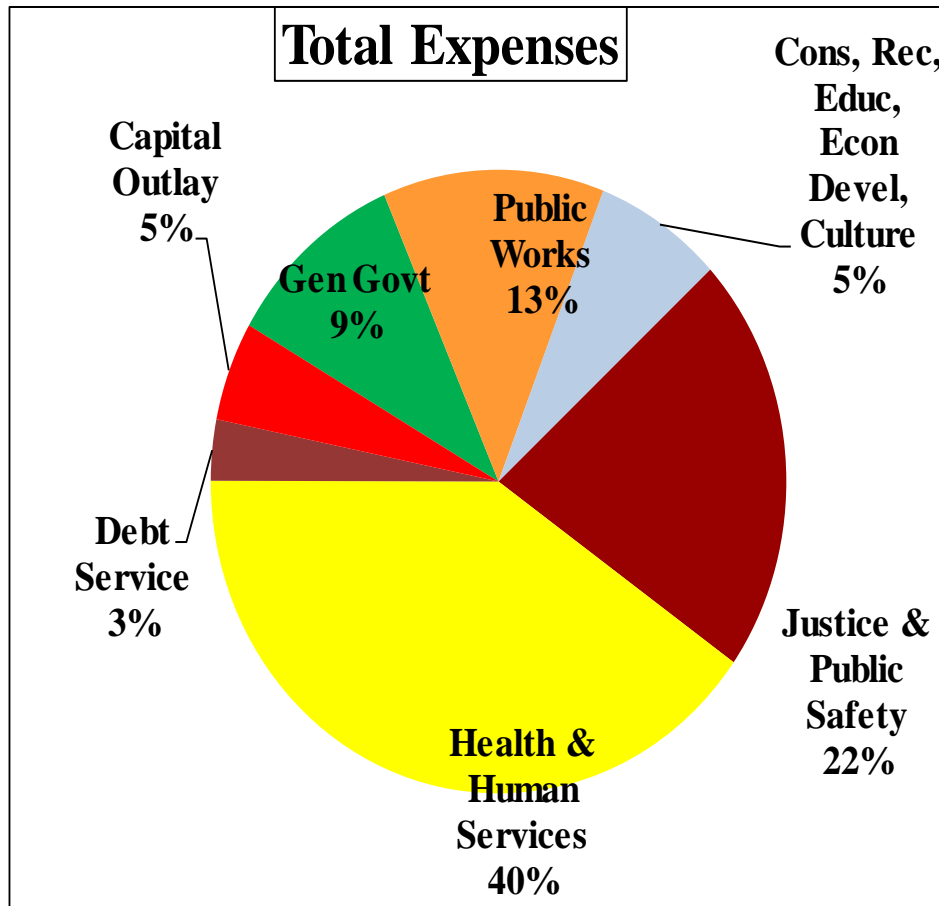


Equalized Value

Tax Increments Excluded

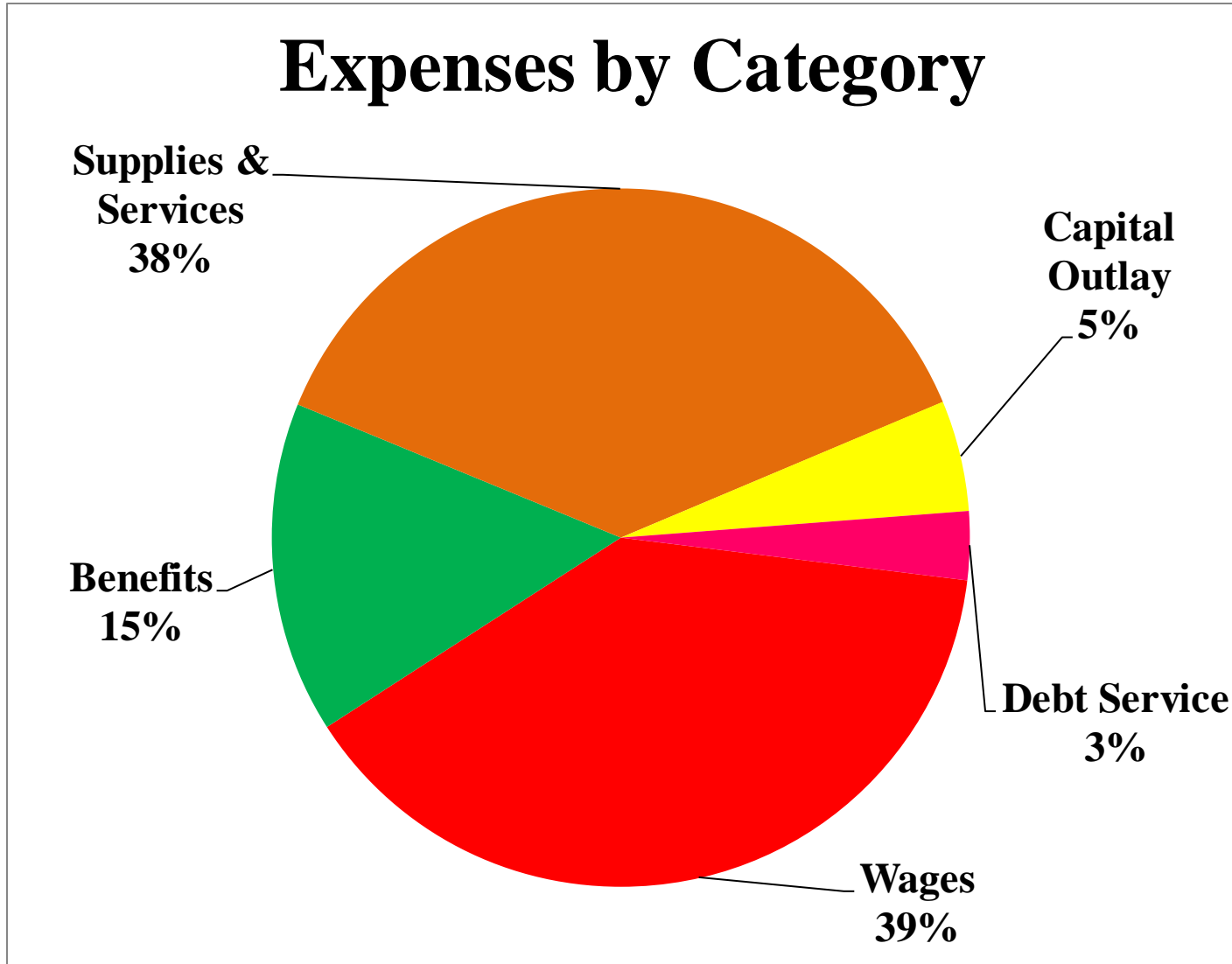


2015 Expenses by Functional Area



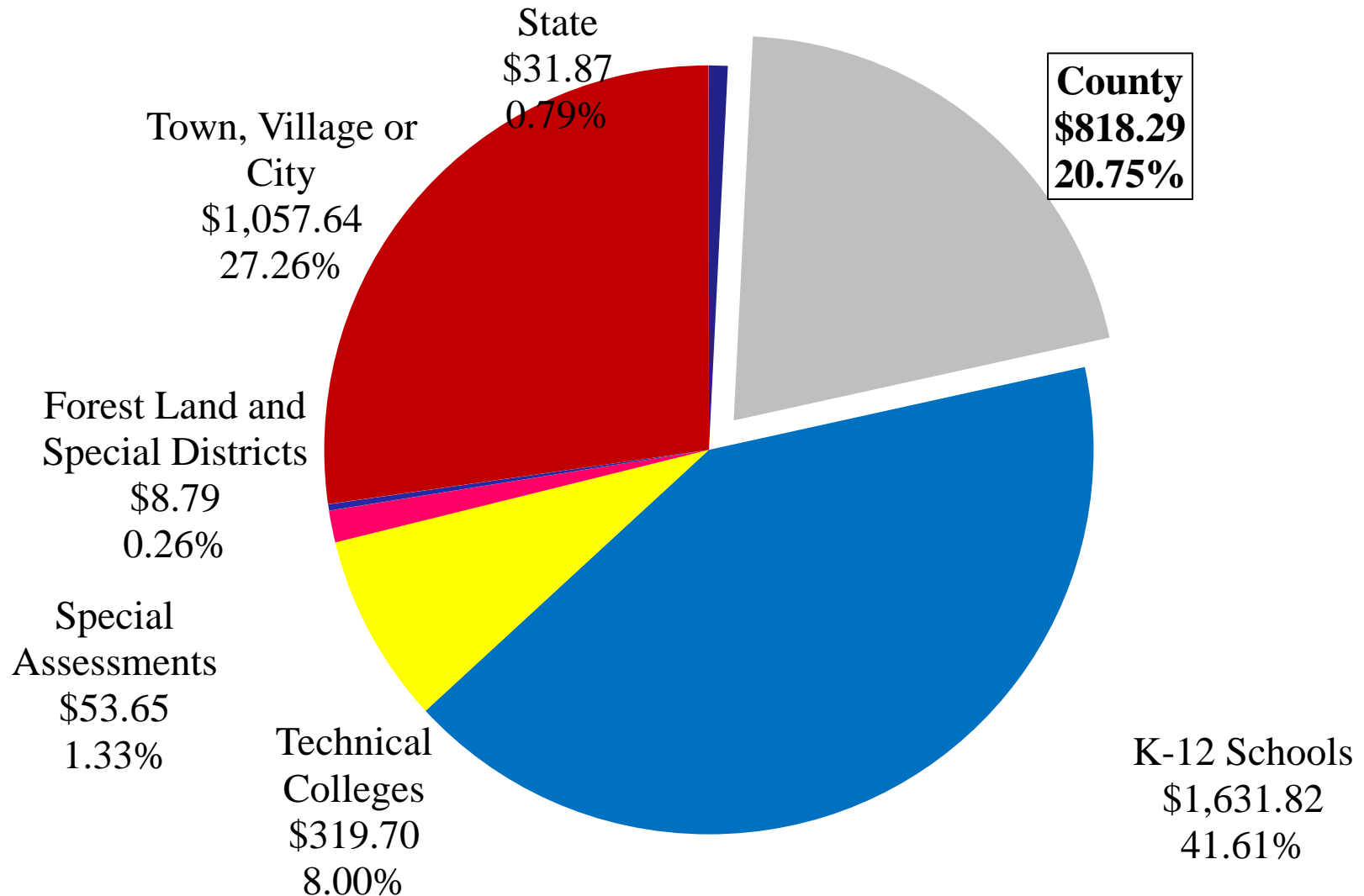
*Because significant non-departmental revenues are accounted for as a function of "General Government," the net impact of these functions is to reduce the total levy by \$2,030,786. The actual levy expenditures, net of non-departmental revenues and transfers is \$7,423,933.

Expenses by Category

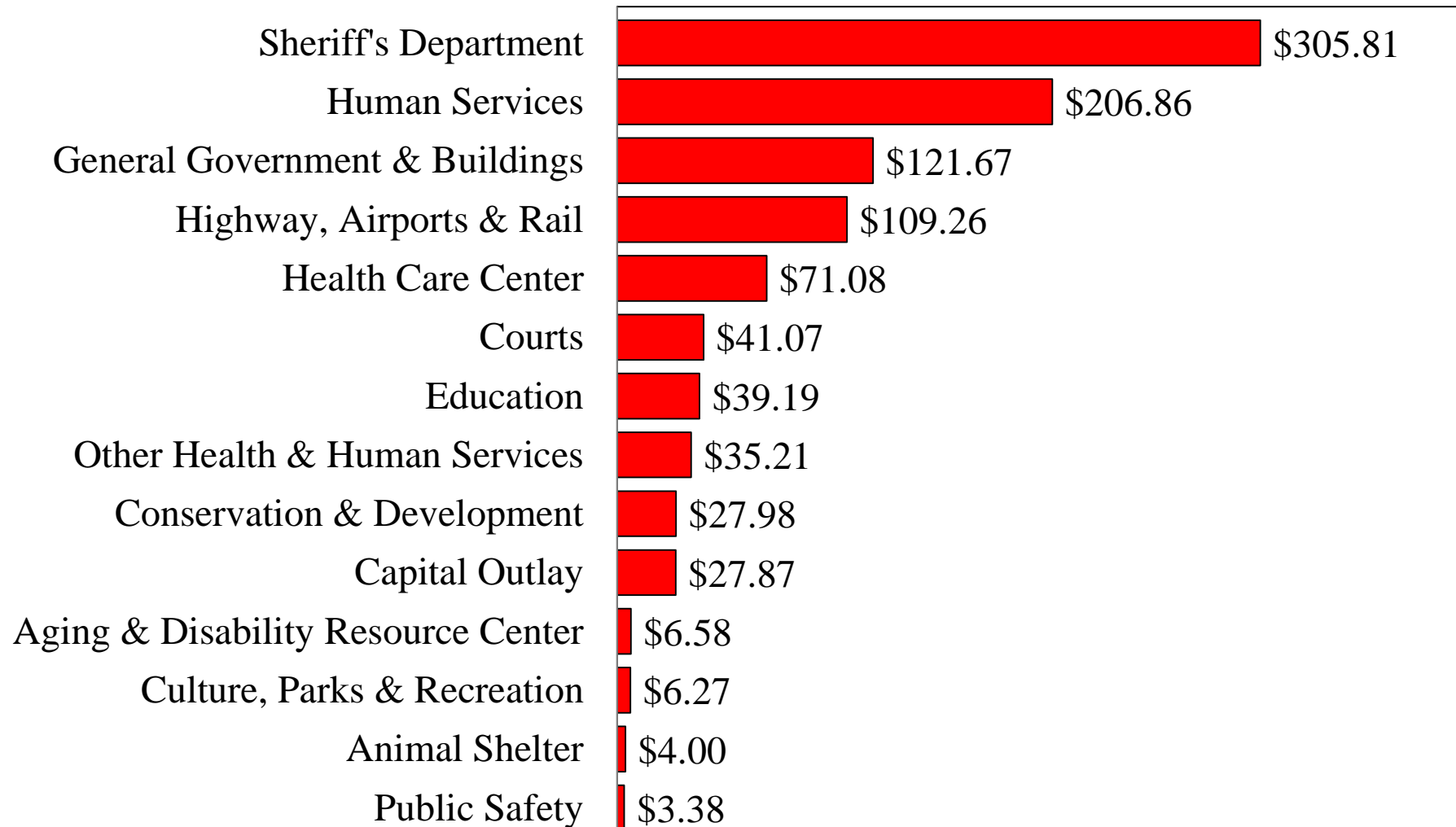


Labor costs total 54% of the 2015 budget. If capital outlay is excluded, labor costs are 59% of the operating budget.

Allocation of Average Tax Bill Between Taxing Jurisdictions



Allocation of Sauk County's Portion of the Property Tax




County property taxes are also reduced by revenues from sales tax by \$193.11 for an average property. This brings the total County portion of property tax to \$813.12.

2014 paid 2015 levy (2015 budget)



2015 Budget Highlights

- Criminal Justice Coordinating Council
- Nurse Family Partnership
- County-wide “Placemaking”
- Federal water quality program partnership
- Health Insurance – Health Risk Assessments
- Regional recreational funding: Great Sauk Trail
- Programmatic transitions
 - Maintain or improve service levels
 - Long-term service alignment to reduce costs



2015 Budget – What's Next

- Budget Amendment process November 04, 2014 - Finance Committee review of submitted amendments.
- All amendments will be included in the County Board packet for November 11, but no amendment is considered without a motion and second at that meeting.
- Online: <https://www.co.sauk.wi.us/accountingpage/2015-budget-process-and-documents>

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**Thank you
and Questions**

