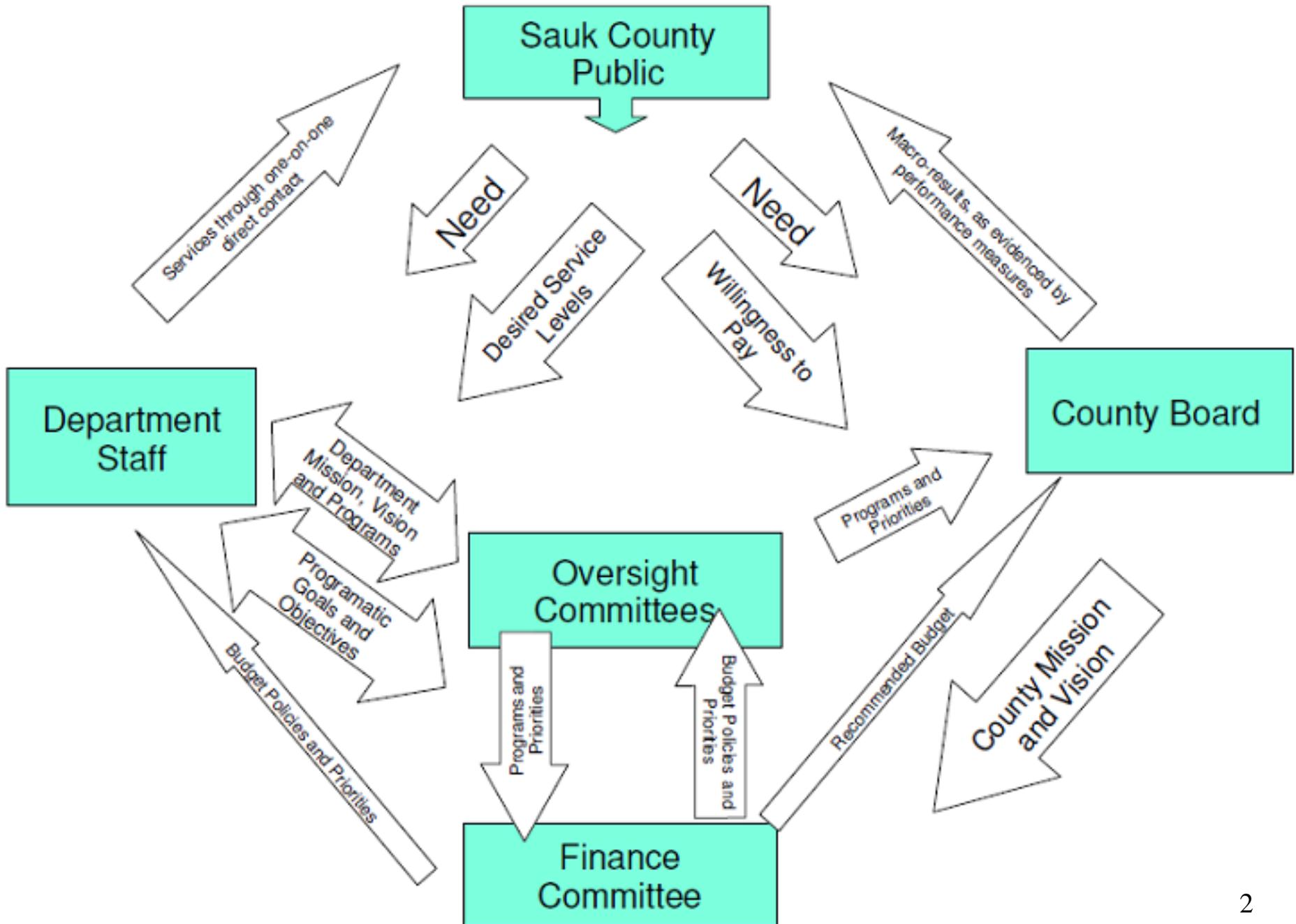


Sauk County, Wisconsin 2016 Proposed Budget

County Board Review
October 20, 2015



Sauk County Budget Development Process



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.

Top Strategic Issues 2015 - 2017

- | | |
|---|--|
| 1 | <p>Be able to effectively change behaviors of the drugged and drunk drivers. In order to attempt to create change, additional patrol officers are needed to create proactive enforcement rather than reactive enforcement.</p> <p>Achieve and maintain adequate staffing to keep pace with service demands and emerging public safety issues.</p> |
| 2 | <p>Establish, develop and expand the Nurse Family Partnership program to assist first time high risk mothers. Near 40 years of evidence proves huge tax savings, while strengthening families, babies and communities in the future. (i.e. youth crimes and arrests (lowered by 40%) Cost “offsets to government, insurers, and out of pocket payments by families.</p> |
| 3 | <p>Identify key areas of development for county parks and recreation based on analysis of opportunities identified in the Comprehensive Outdoor Recreation Plan and the Comprehensive Plan.</p> <p>Develop “Placemaking” as a regional initiative to align county-wide assets to showcase the County as premier place to live, work and play.</p> <p>Provide for the continued development of the regional recreational trails (Great Sauk Trail).</p> |
| 4 | <p>To keep moving forward on the issue of Building Security.</p> |
| 5 | <p>Continuously explore evolving green energy practices to include development of a plan to move Sauk County facilities toward carbon neutrality through business and public partnerships and implement these practices internally when feasible.</p> |
| 6 | <p>Continued proactive approach to employee wellness, including but not limited to incorporation of an employee fitness facility and other related initiatives.</p> |
| 7 | <p>Sauk County Health Care Center (SCHCC) is pursuing the development of the continuum of care campus through exploration of adding an assisted living facility.</p> |

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.

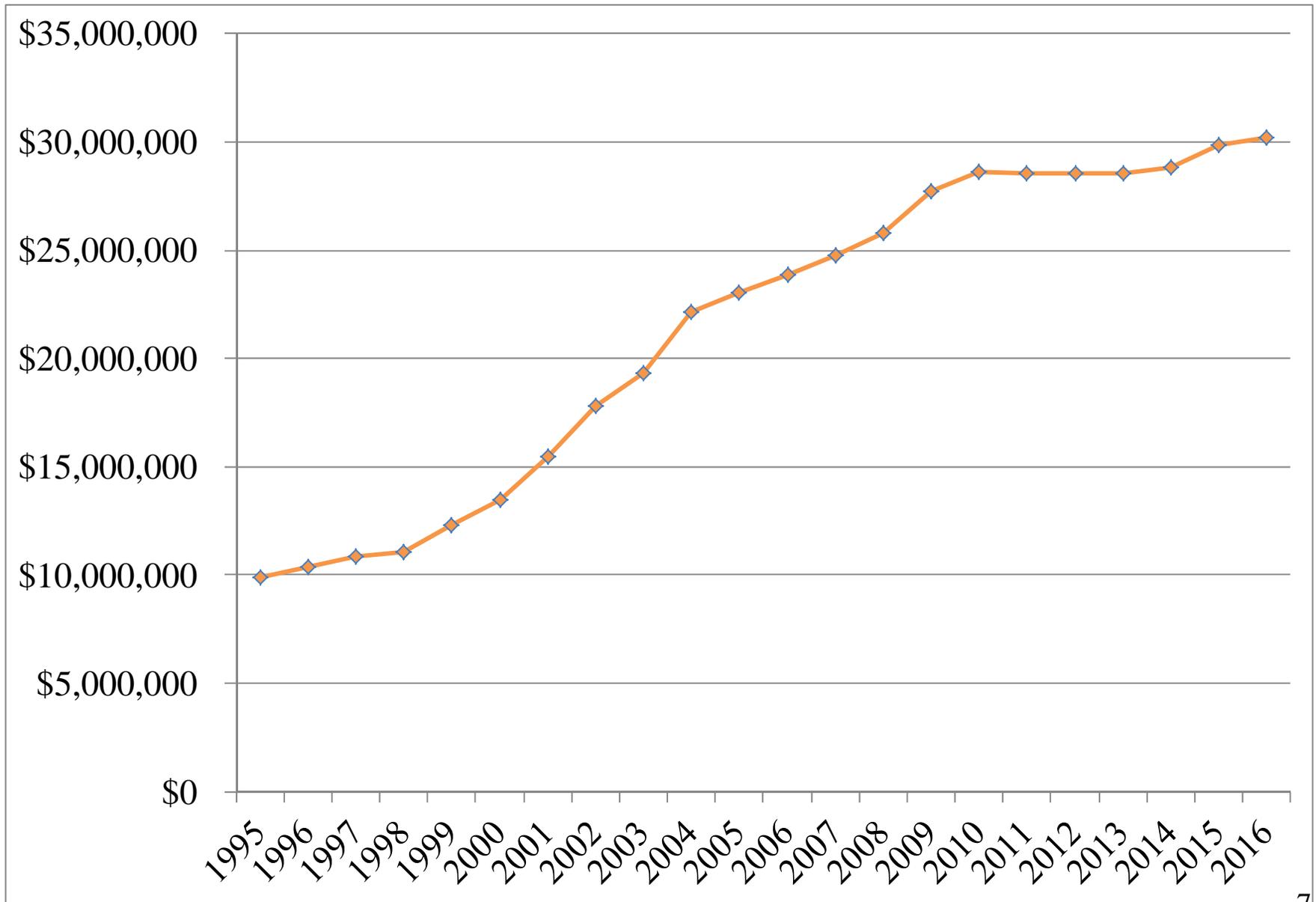
Levy Limit

- One limit exists: Levy increase limit of Net New Construction (1.104%), or 0%; whichever is greater.
- “Allowable levy”
- Exemptions were taken for debt service, library and bridge aids.
- Dollar threshold based on limit above: \$30,183,042

2016 Proposed Budget

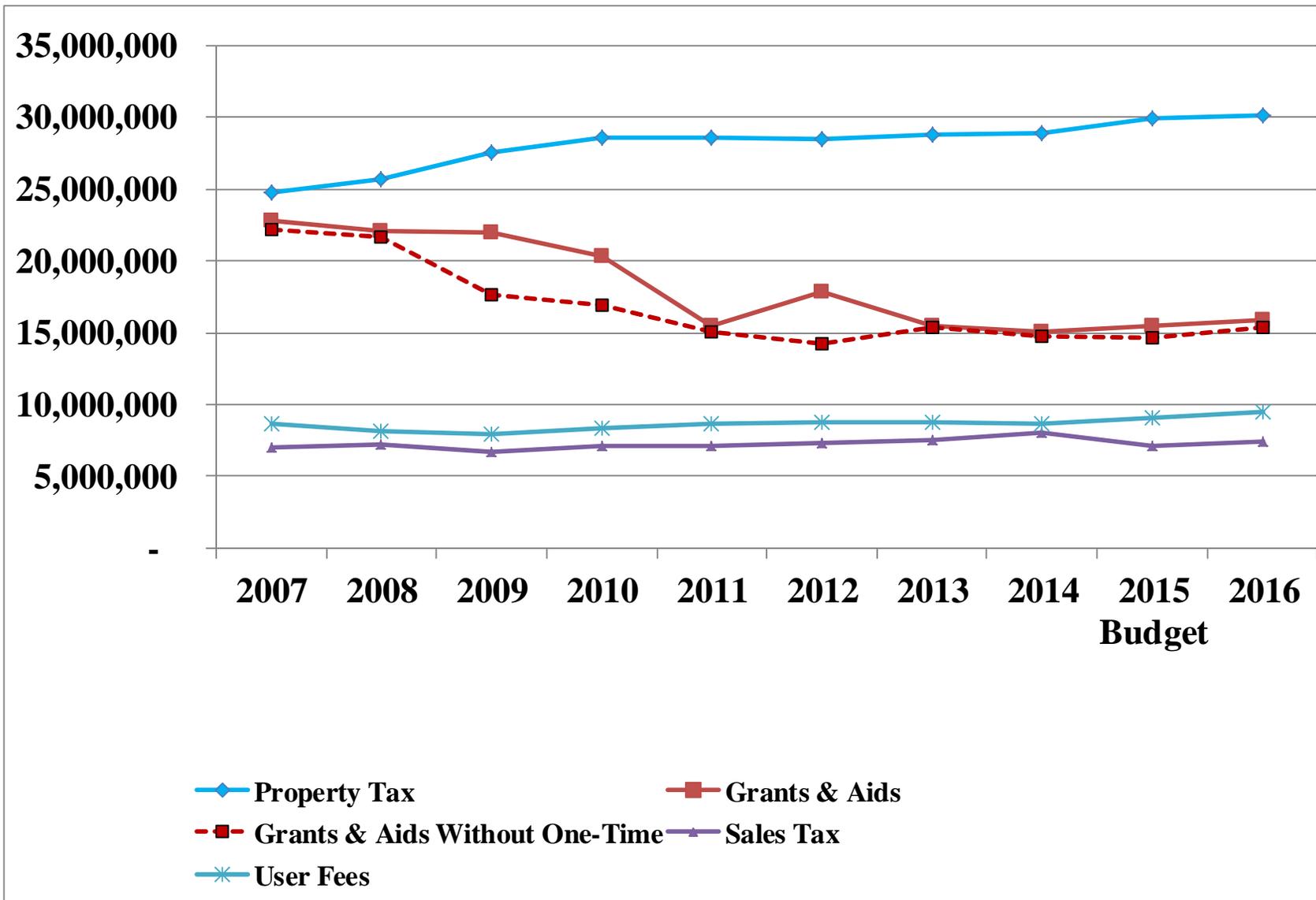
- Increase in levy dollars from the prior year of \$304,932, for a total levy of \$30,183,042.
 - Unused capacity: \$ 0
- Mill Rate: \$4.76
- Total Percent Change in Dollars Levied: 1.02%
- Total Uses: \$79,605,015

Property Tax Levy



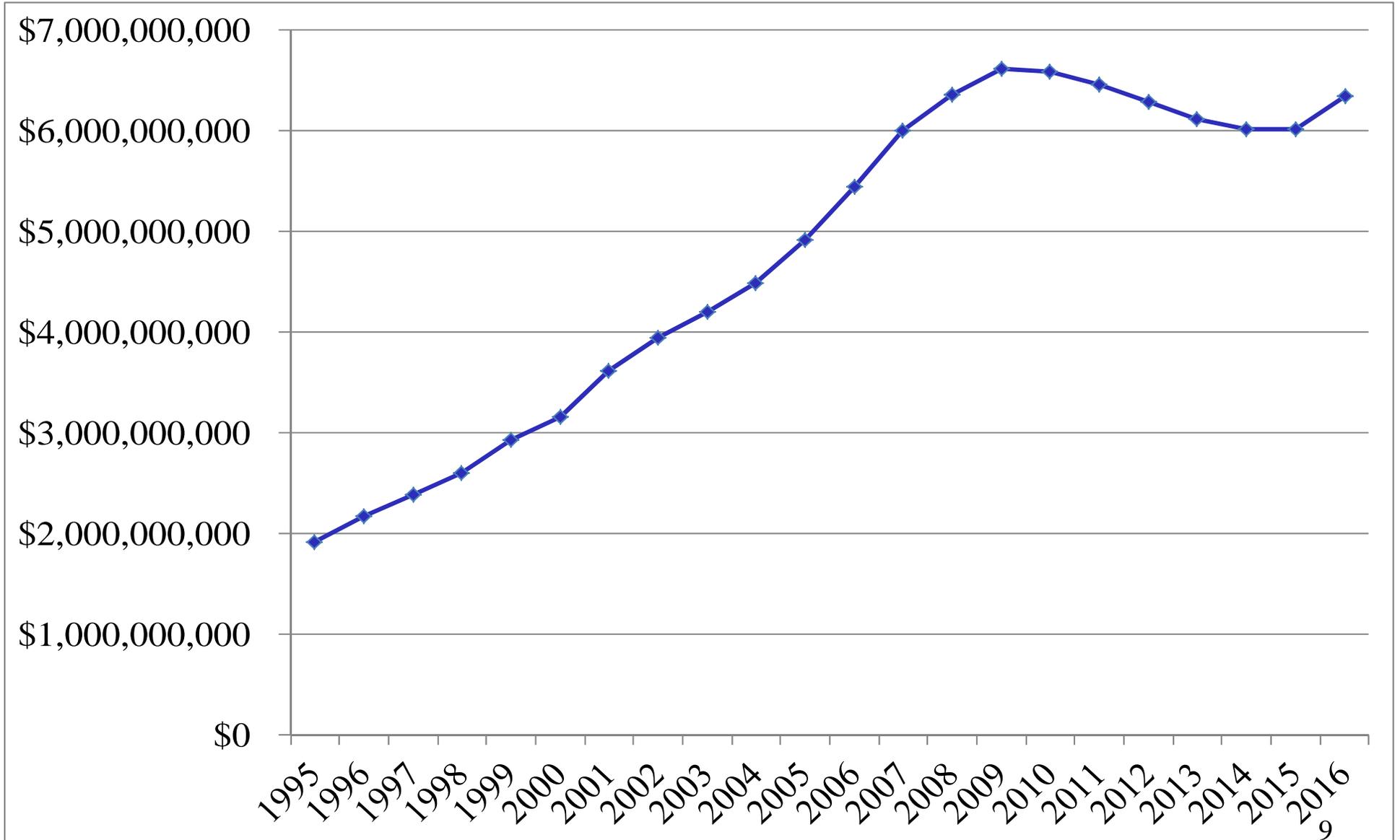
Ten Year History

Major Revenue Sources

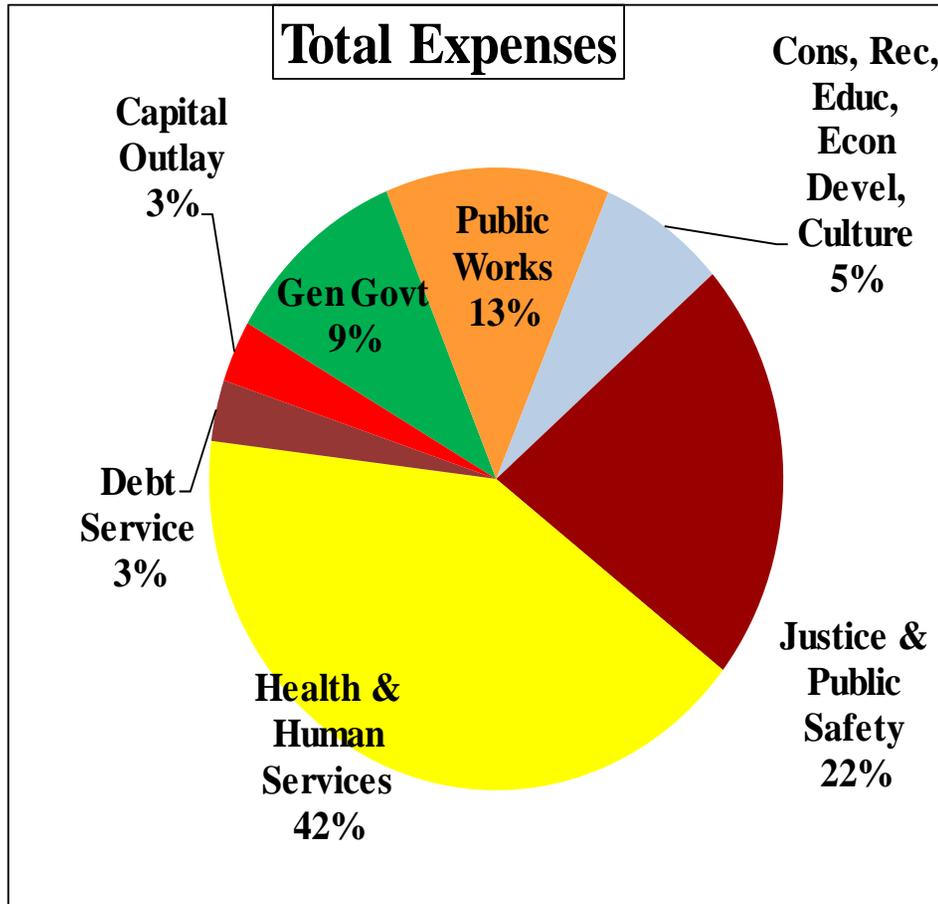


Equalized Value

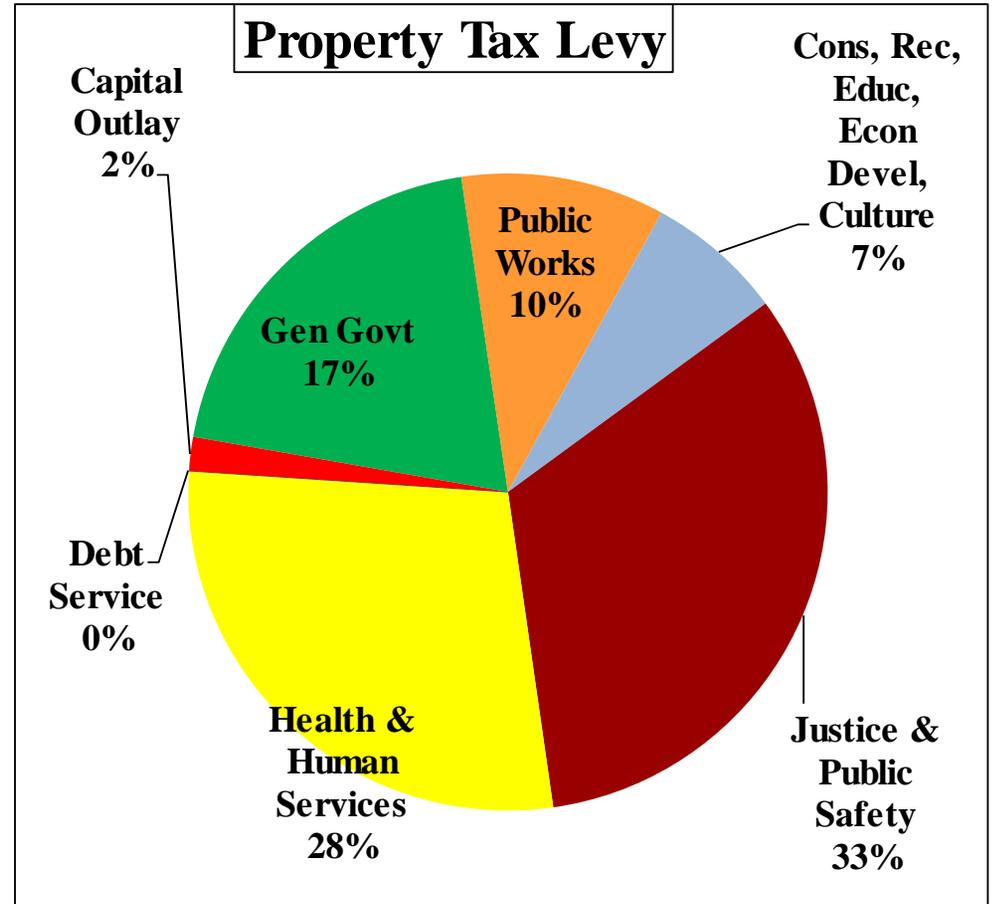
Tax Increments Excluded



2016 Expense Percentages by Functional Area

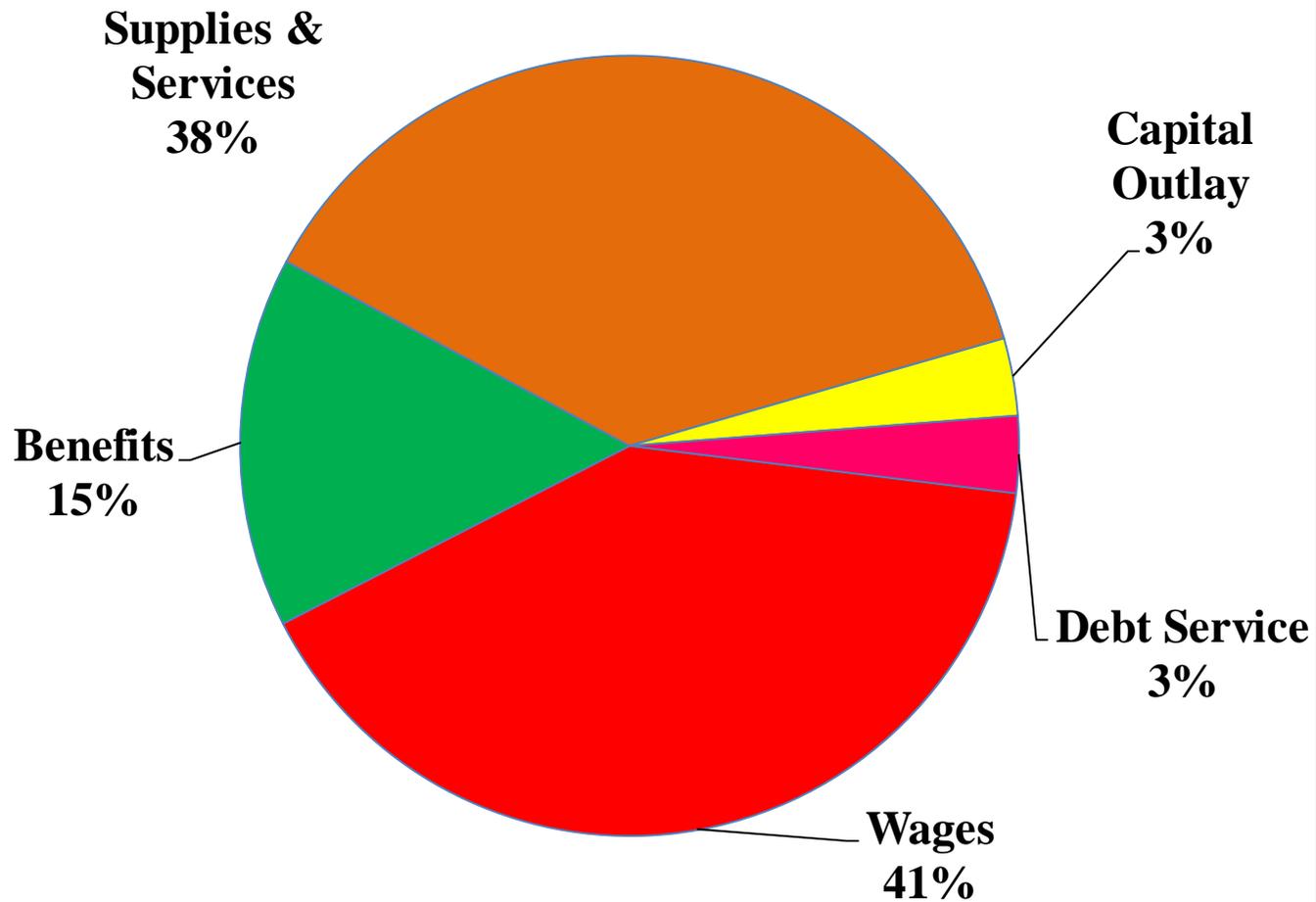


\$79,605,015



\$30,183,042

Expenses by Category



Labor costs total 56% of the 2016 budget.

General Fund Balance

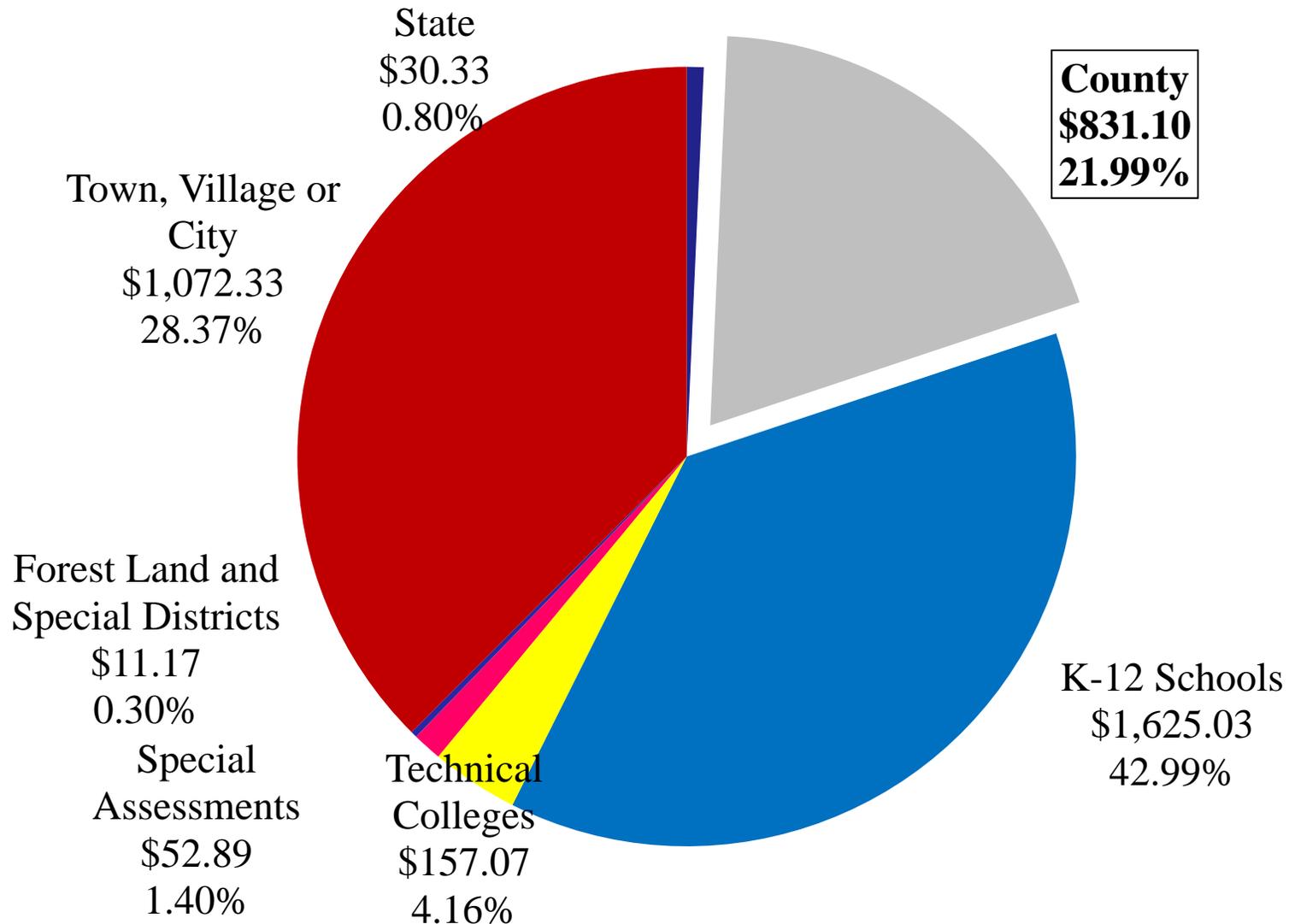
	<u>2014</u>	<u>2015 Estimate</u>	<u>2016 Estimate</u>
Nonspendable - Not in spendable form			
Advance to Tri-County Airport	\$ 5,396	\$ 4,047	\$ 2,698
Delinquent property taxes	1,550,764	1,550,764	1,550,764
Prepaid items and Inventories	185,825	185,825	185,825
Assigned - Intended by the County Board for specific purposes			
Alice in Dairyland trust	3,481	-	-
Carryforwards to subsequent year	3,583,307	600,000	600,000
Fund balance applied to subsequent year budget	3,364,272	2,178,623	1,050,000
Unassigned			
Working capital	14,560,789	14,452,129	14,243,094
Remaining fund balance	10,318,894	13,645,376	12,805,760
TOTAL	\$ 33,572,728	\$ 32,616,764	\$ 30,438,141

Remaining fund balance is available for use by Financial Policy 5-94 - Capital, program startup or termination, debt paydown.

2016 and Beyond

- Equalized values are up in 2016 (+5.48%) first time since 2009 (+4.19%).
- Continued stability in equalized value growth and the net new construction.
- Growth in sales tax. Likely over \$8M for 2015.
- Grants and aids in mandated program areas have stabilized – While mandates remain in force, the grant requirements are becoming more stringent in their reporting and are requiring more oversight.
- Each year, programs should be evaluated, assessed, scrutinized and prioritized
 - Restructure of operations
 - Service reductions

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 \$204.32 for an average property. This brings the total County portion of property tax to \$831.10.

2015 paid 2016 levy (2016 budget)

2016 Budget Amendments

- **October 28, 2015 - Written amendments due to the Accounting office.**
- November 03, 2015 - Finance Committee review of submitted amendments.
- All amendments will be included in the County Board packet for November 10, but no amendment is considered without a motion and second at that meeting.
- Online: <https://www.co.sauk.wi.us/accountingpage/2016-budget-process-and-documents>