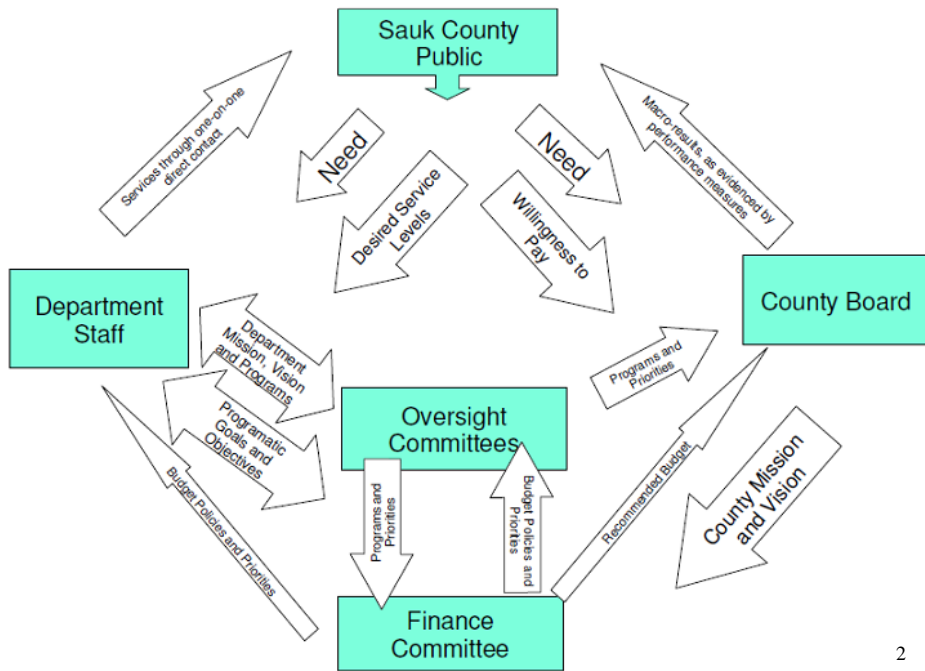


# Sauk County, Wisconsin 2015 Proposed Budget

County Board Review  
October 21, 2014



## Sauk County Budget Development Process



# 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.

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## 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.

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## 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

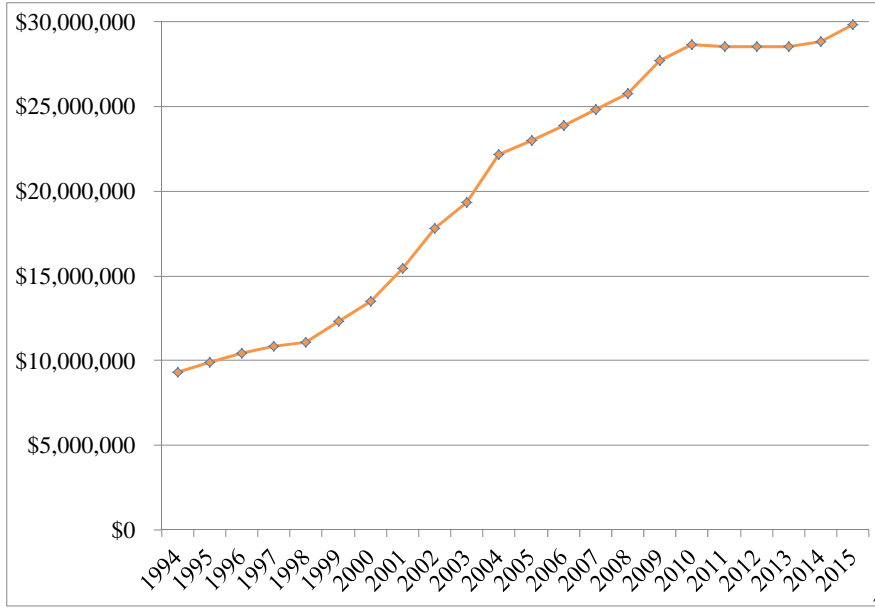
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## 2015 Proposed Budget

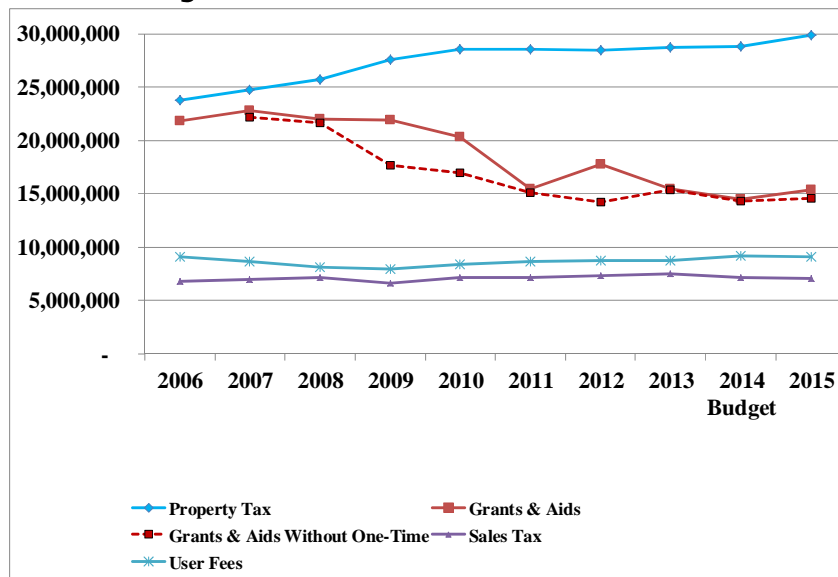
- Increase in levy dollars from the prior year of \$1,023,336, for a total levy of \$29,878,110.
  - Unused capacity: \$ 0
- Mill Rate: \$4.97
- Total Percent Change in Dollars Levied: 3.55%
- Total Uses: \$79,951,065

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## Property Tax Levy

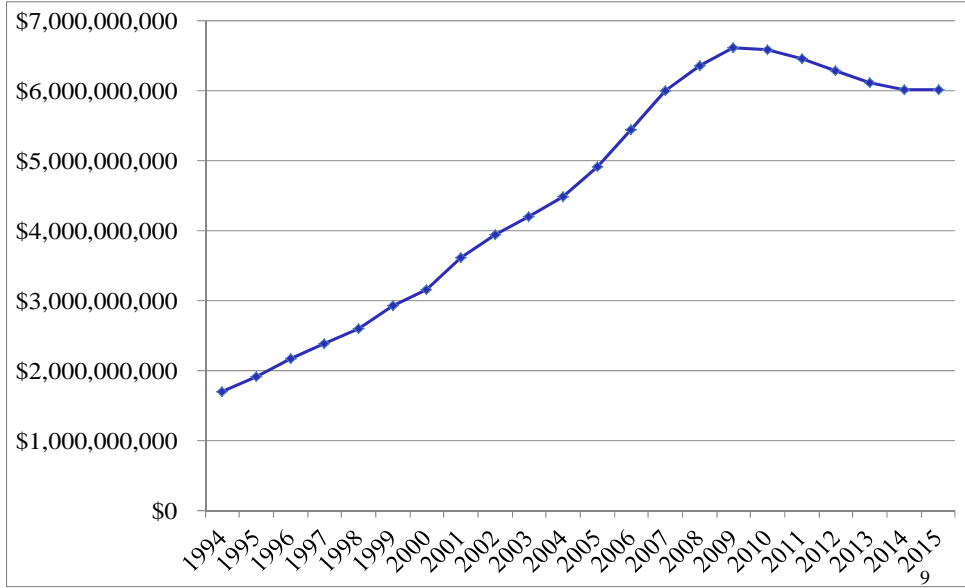


## Ten Year History Major Revenue Sources

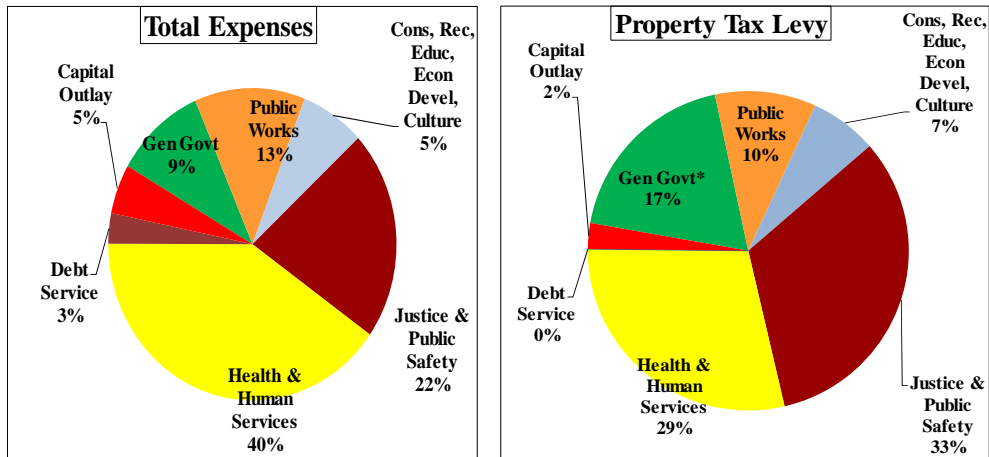


# Equalized Value

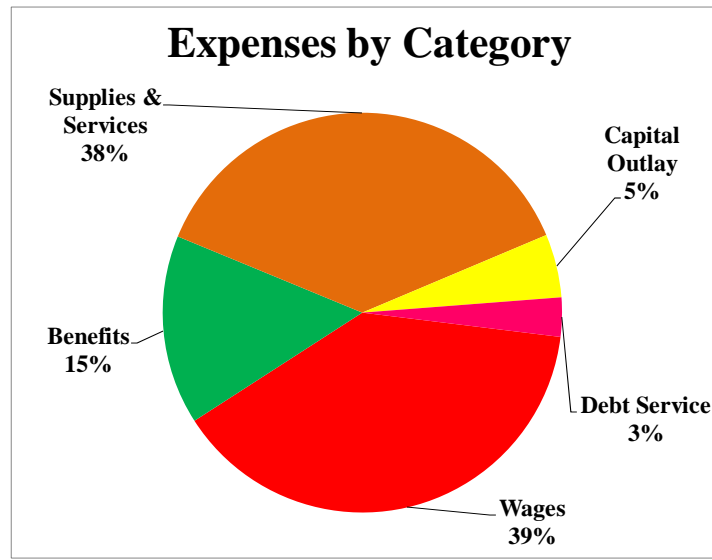
Tax Increments Excluded



## 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.



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

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## General Fund Balance

	<u>2013</u>	<u>2014 Estimate</u>	<u>2015 Estimate</u>
<b>Nonspendable - Not in spendable form</b>			
Advance to Tri-County Airport	\$ 6,744	\$ 5,395	\$ 4,046
Delinquent property taxes	1,797,662	1,797,662	1,797,662
Prepaid items and Inventories	56,216	56,216	56,216
<b>Restricted - Only for specific purposes, generally external restriction</b>			
Sales tax	688,499	-	-
<b>Assigned - Intended by the County Board for specific purposes</b>			
Alice in Dairyland trust	4,978	-	-
Carryforwards to subsequent year	1,498,834	600,000	600,000
Fund balance applied to subsequent year budget	4,203,088	3,364,272	1,050,000
<b>Unassigned</b>			
Working capital	11,061,785	14,560,789	14,452,130
Remaining fund balance	12,494,046	10,291,972	9,351,980
<b>TOTAL</b>	<b>\$ 31,811,852</b>	<b>\$ 30,676,306</b>	<b>\$ 27,312,034</b>

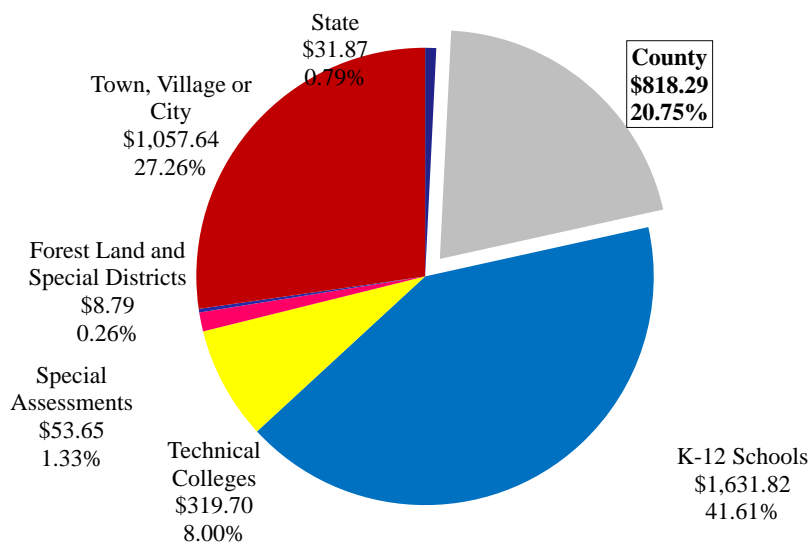
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## Trends for 2015 and Beyond

- Revenue projections:
  - Declining equalized values in 2015 (-0.13%)
  - Continued flattening in equalized value growth and net new construction in subsequent years
  - Moderate growth in sales tax
  - Continuing decline in grants and aids in mandated program areas – **loss of local control**
- Response:
  - Programmatic evaluation and prioritization
  - Restructure of operations
  - Service reductions

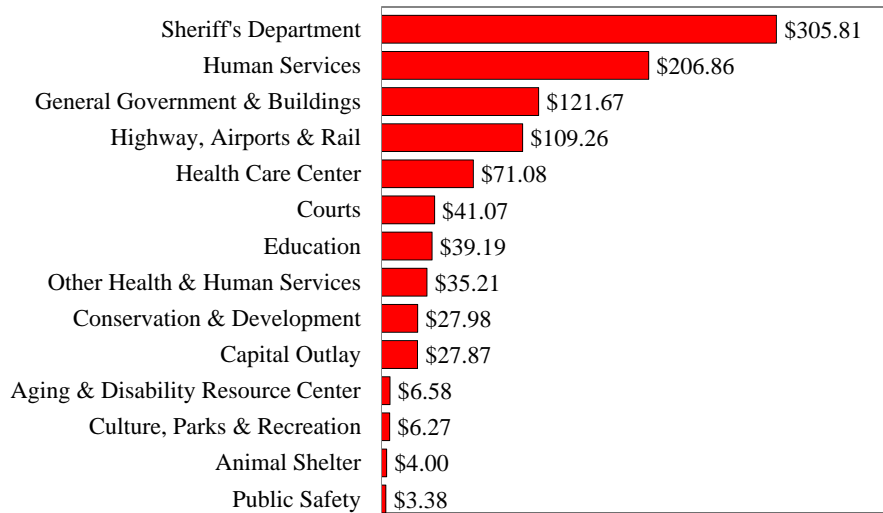
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## Allocation of Average Tax Bill Between Taxing Jurisdictions



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### 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)

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## 2015 Budget Amendments

- **October 27, 2014 - Written amendments due to the Accounting office.**
- 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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