

Sauk County 2015 Budget Guidance

Sauk County's Mission Statement

To provide essential services to the residents of Sauk County in a fiscally responsible manner that promotes safety, economic development, and stewardship of natural resources while encouraging the development of cultural, social, and community values that enhance human dignity.

Sauk County's Vision Statement

To develop a service model for a thriving, progressive county government, founded on organizational flexibility, inherent capability and resources.

Budget Policies

Budget Policy 1 - Sauk County will provide necessary services to those most in need within the limits established by the availability of resources and statutory authority. Balancing of dollar costs with social costs shall be a conscious effort. To that end, preventative programs and services are encouraged whenever possible.

Budget Policy 2 - Sauk County will protect, maintain, and enhance its financial reserves and provide the oversight necessary to assure its citizens and creditors of its financial and institutional stability. Revenue enhancements to offset operational costs and improve financial health will be pursued.

Budget Policy 3 - The most costly programs funded by Sauk County property tax dollars are those that respond to social need. Social need tends to be greatest when economic growth, which provides key County funding through the property tax and sales tax, is least. This inverse relationship relative to state limitations will be recognized.

Budget Policy 4 - Sauk County will consciously consider reducing the level of services provided when reductions in departmental revenue can be directly related to reductions in state or federal aid.

Budget Policy 5 - Even if not mandated, programs and services should be encouraged if they hold down costs elsewhere. The "elsewhere" could be within a department, within the County's operations, and even with other local units of government.

Budget Policy 6 - The impact of decisions on the future should always be strongly considered - not just the impact on the next budget year or five years in the future, but generations in the future. The transition to future budgets should be smooth, honest, and within long-term plans.

Budget Policy 7 - The County's physical assets shall be properly and timely maintained. Deferring maintenance so that other programs can be provided is strongly discouraged.

Budget Priorities

- Priority 1 - Cross Sectional Analysis of County Operations
Priority 2 - Proactive Relationships to Retain Financial Flexibility

Essential Versus Core Versus Desirable

Characteristics of Essential...	Characteristics of Core...	Characteristics of Desirable...
Parallels the overall Sauk County mission	Parallels the overall Sauk County mission	Parallels the overall Sauk County mission
Results (as opposed to processes) are mandated by an external body	Results (as opposed to processes) are pressing to the County Board	Results (as opposed to processes) are important to the County Board
If discontinued, the negative impact to the public is significant. High social cost.	If discontinued, the negative impact to the public is noticeable. Moderate social cost.	If discontinued, the negative impact to the public may be noticeable. Minimal social cost.
Service cannot be provided by the private sector or other partners	Service can/is provided by the private sector, but the County can provide the service more effectively or efficiently	Service can or is provided by the private sector, but the County can offer alternatives

Approved by the Sauk County Finance Committee 3/12/14