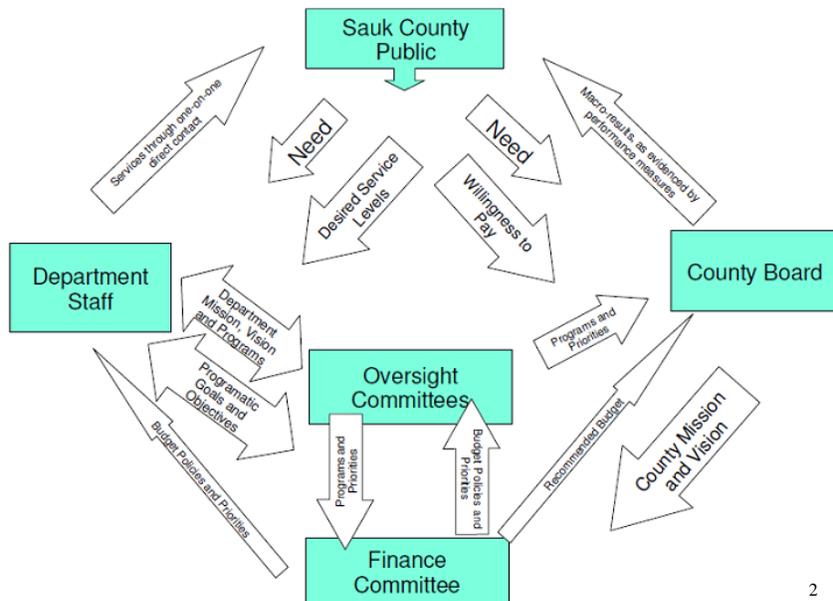


# Sauk County, Wisconsin 2014 Proposed Budget

County Board Review  
October 15, 2013



## 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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## Levy Limits

One limit exists: % Increase in actual dollars

- Levy increase limit of net new construction (0.461%), or 0%; whichever is greater.
- “Allowable levy”
- Exemptions were taken for debt service, library and bridge aids.
- Dollar threshold based on limits above: \$29,098,272

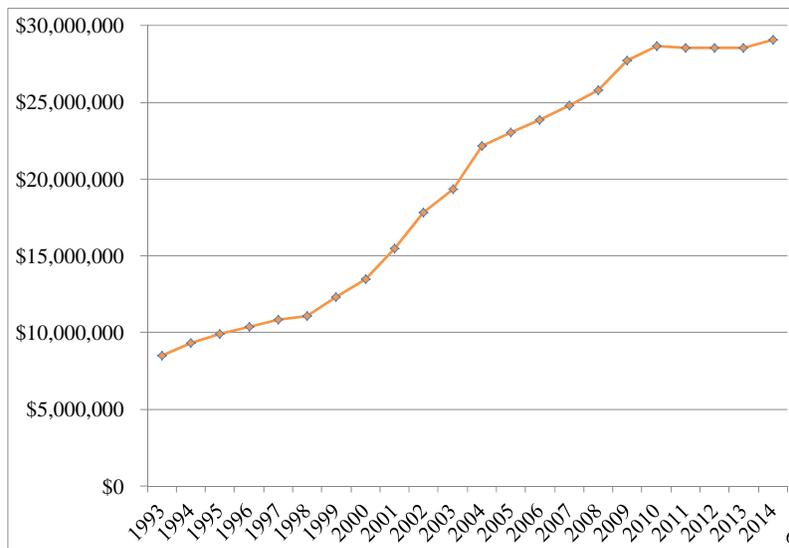
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## 2014 Proposed Budget

- Increase in levy dollars from the prior year of \$566,975, for a total levy of \$29,098,272.
  - Unused capacity: \$ 0
- Mill Rate: \$4.83
- Total Percent Change in Dollars Levied: 1.99%
- Total Uses: \$79,475,339

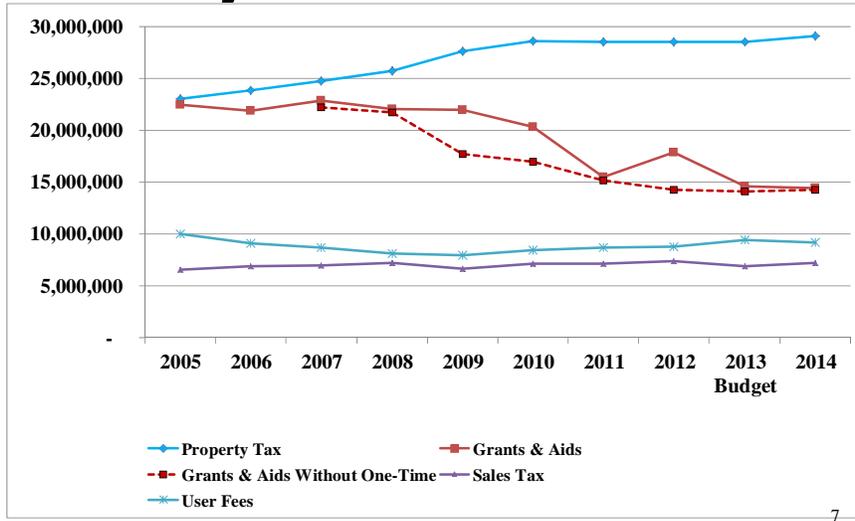
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## Property Tax Levy



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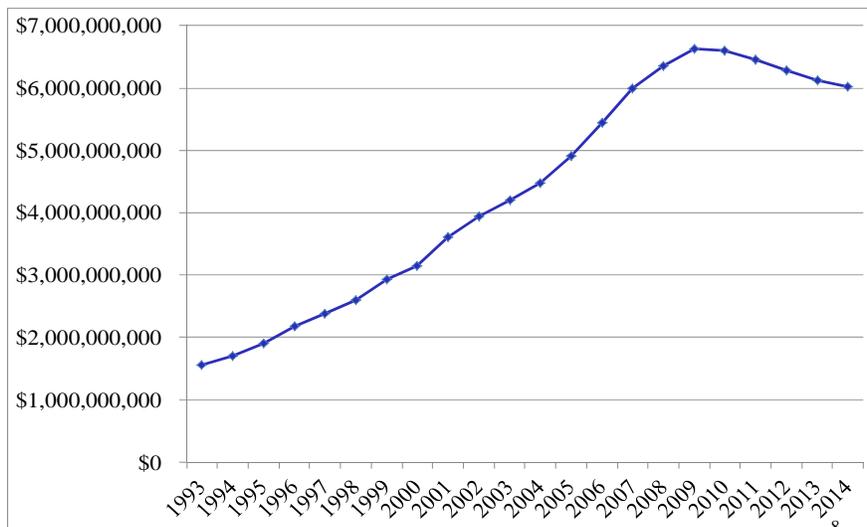
## Ten Year History Major Revenue Sources



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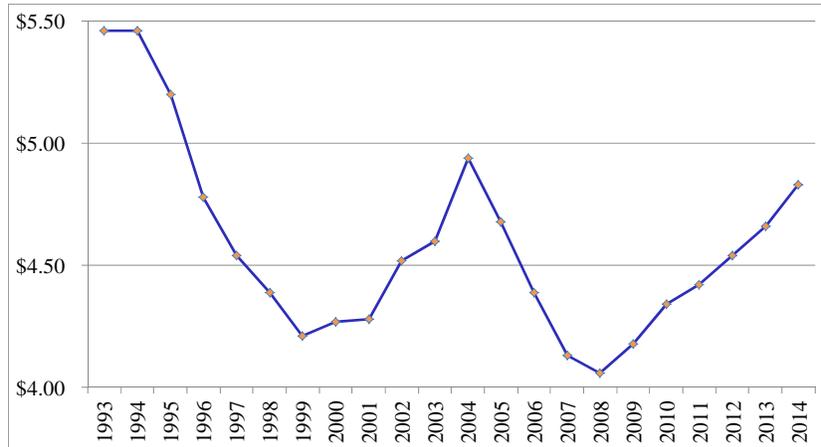
## Equalized Value

Tax Increments Excluded



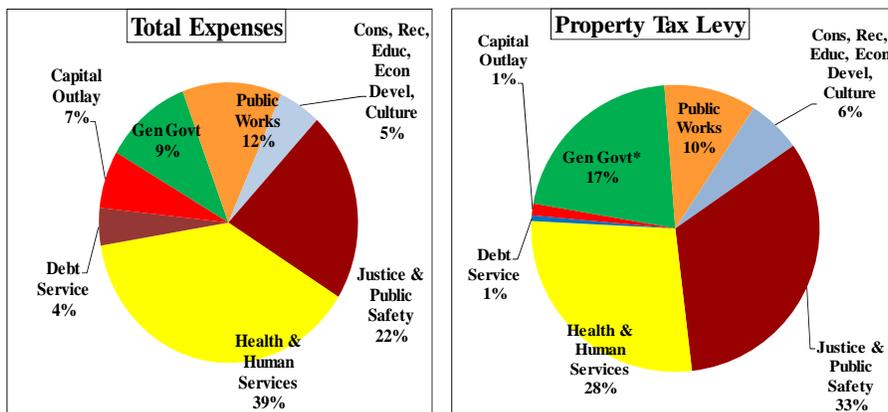
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## Levy Rate



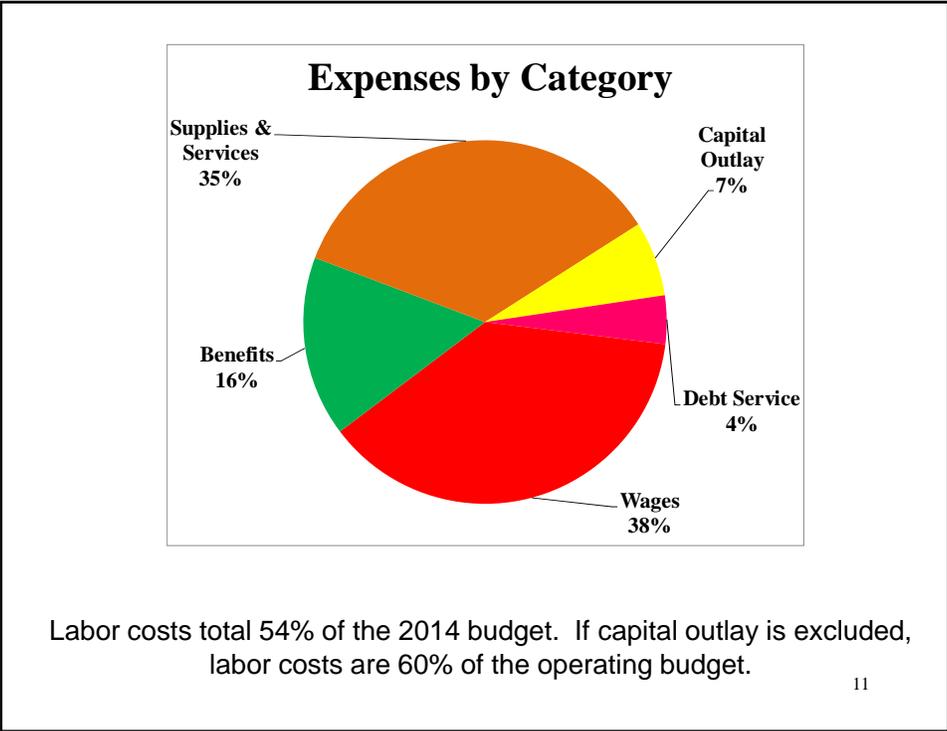
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## 2014 Expenses by Functional Area



\*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 \$1,482,205. The actual levy expenditures, net of non-departmental revenues and transfers is \$8,134,265.

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## General Fund Balance

	<u>2012</u>	<u>2013 Estimate</u>	<u>2014 Estimate</u>
<b>Nonspendable - Not in spendable form</b>			
Advance to Tri-County Airport	\$ 8,093	\$ 6,744	\$ 5,395
Delinquent property taxes	2,549,906	2,549,906	2,549,906
Prepaid items and Inventories	77,022	77,022	77,022
<b>Restricted - Only for specific purposes, generally external restriction</b>			
Sales tax	677,397	-	-
<b>Assigned - Intended by the County Board for specific purposes</b>			
Alice in Dairyland trust	6,971	5,481	3,991
Carryforwards to subsequent year	1,143,958	600,000	600,000
Fund balance applied to subsequent year budget	2,029,530	4,626,033	1,050,000
<b>Unassigned</b>			
Working capital	11,352,168	11,061,785	11,627,156
<b>Remaining fund balance</b>	<b>10,889,299</b>	<b>10,596,966</b>	<b>8,984,434</b>
<b>TOTAL</b>	<b>\$ 28,734,344</b>	<b>\$ 29,523,937</b>	<b>\$ 24,897,904</b>

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## General Fund Balance

- Increase in remaining fund balance from 2008 to 2012 = \$6,724,616
- Accumulated through expenses less than budget and revenues greater than budget
- Increases in last 5 years primarily from:
  - Revenues greater than budget, total from 2008 to 2012
    - \$2,367,590 Interest on delinquent taxes
    - \$1,746,009 Sales tax
    - \$1,526,626 Human Services volatile lines underspent
    - \$1,262,393 HCC intergovernmental transfer program / supplemental payment

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## General Fund Balance Uses

Financial Policy 5-94

- Nonrecurring or rarely recurring capital outlay
- Nonrecurring startup costs
- Prepayment of debt
- Termination of ineffective or inefficient programs
- Contingency fund
- Vacancy and turnover factor
- Continuing appropriations / carryforward funds

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## Trends for 2014 and Beyond

- Revenue projections:
  - Declining equalized values in 2014 (-1.64%)
  - 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***
- The County will need to look for long term reductions in service as structural gaps continue (efficiency measures, programmatic reductions).

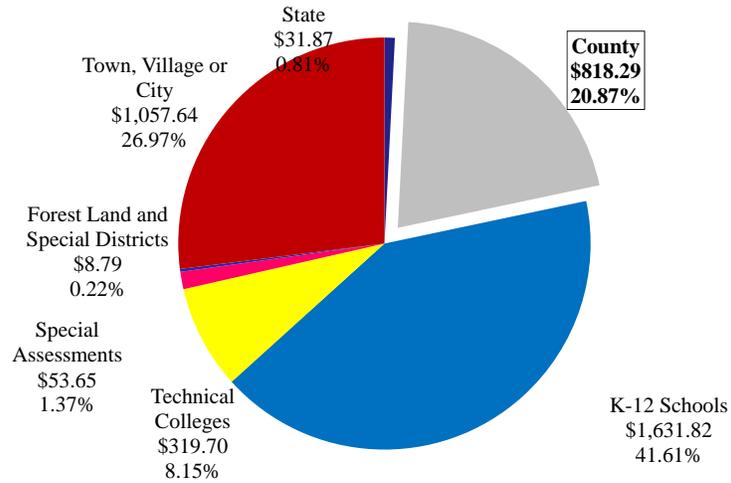
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## Trends for 2014 and Beyond

- Labor contracts expiring at the end of 2013
  - 1.66% max increase in contracts Jan, 2014
- Message to constituency:
  - 2014 = Transition
- Programmatic evaluation and prioritization
- Restructure of operations
- Service reductions

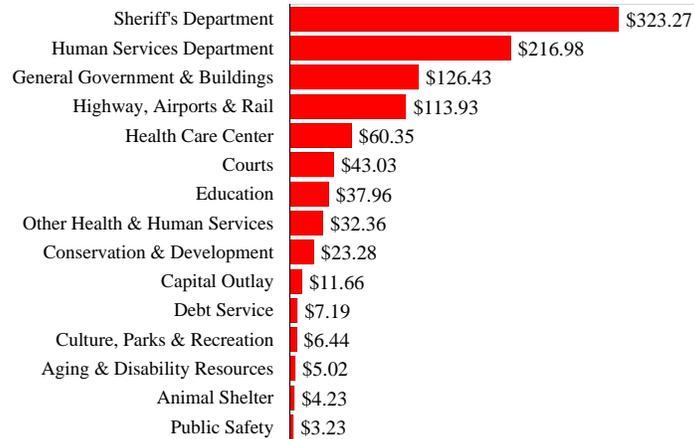
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## Allocation of Average Tax Bill Between Taxing Jurisdictions



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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 \$195.22 for an average property.  
 This brings the total County portion of property tax to \$818.29.  
 2011 paid 2012 levy (2012 budget)

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## 2014 Budget Amendments

- **October 25, 2013 - Written amendments due to the Accounting office.**
- November 05, 2013 - Finance Committee review of submitted amendments.
- All amendments will be included in the County Board packet for November 12, but no amendment is considered without a motion and second at that meeting.
- Online: <https://www.co.sauk.wi.us/accountingpage/2014-budget-process-and-documents>