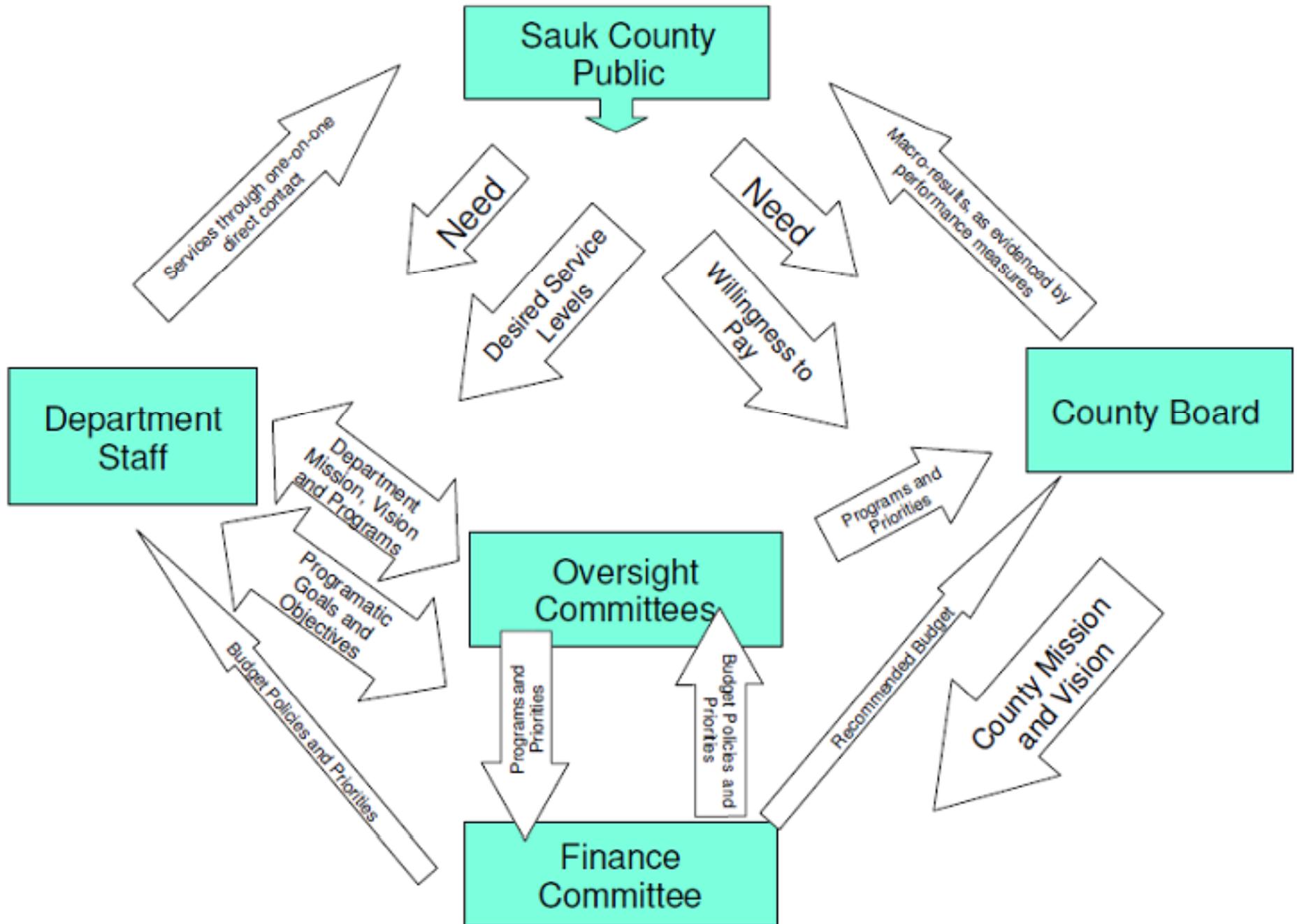


# Sauk County, Wisconsin 2013 Proposed Budget

County Board Review  
October 16, 2012



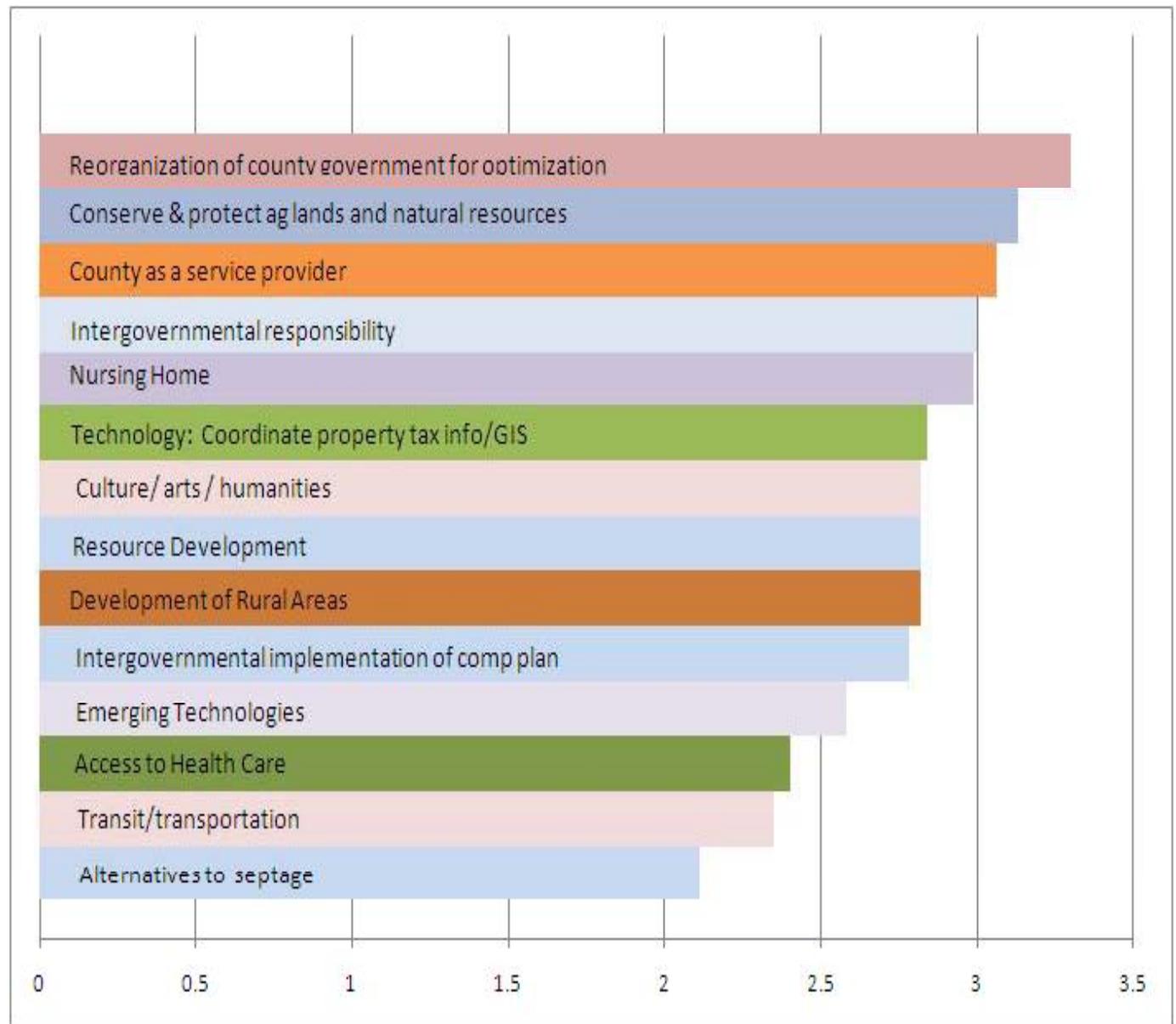
# Sauk County Budget Development Process



# Strategic Issues 2011 -2013

Definition:

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



# Levy Limits

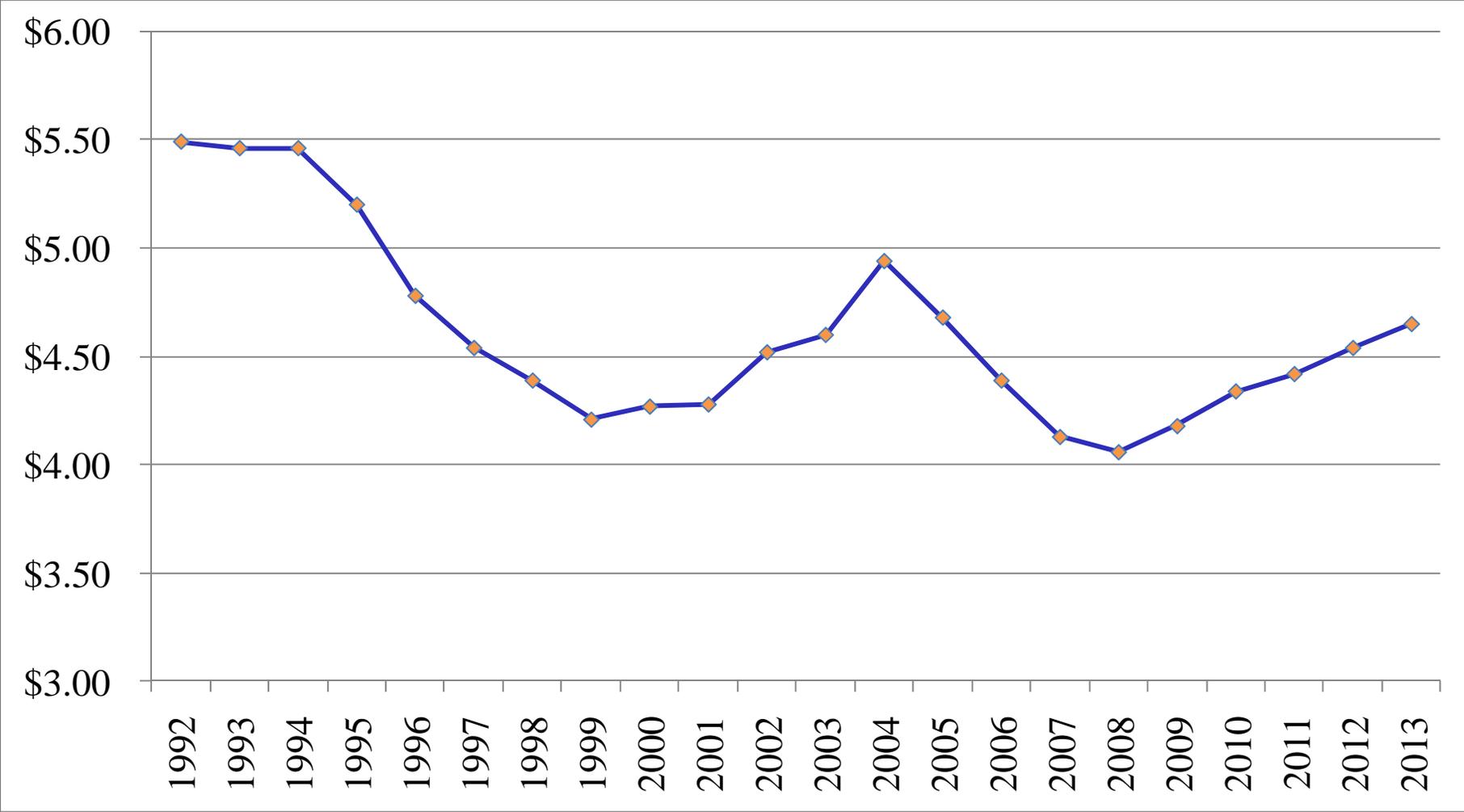
Two limits exist: overall percent increase in actual dollars and the mill rate.

- Act 32 Levy limit of net new construction (0.533%), or 0%; whichever is greater.
- 1992 limit: caps mill rate at \$5.13.
- “Allowable levy”
- Exemptions were taken for debt service, library and bridge aids.
- Dollar threshold based on limits above:  
\$28,938,644

# 2013 Proposed Budget

- Decrease in levy dollars from the prior year of -\$80,393, for a total levy of \$28,450,904.
  - Unused capacity: \$ 487,741
- Mill Rate: \$4.65
- Total Percent Change in Dollars Levied: -0.28%
- Total Uses: \$75,795,304

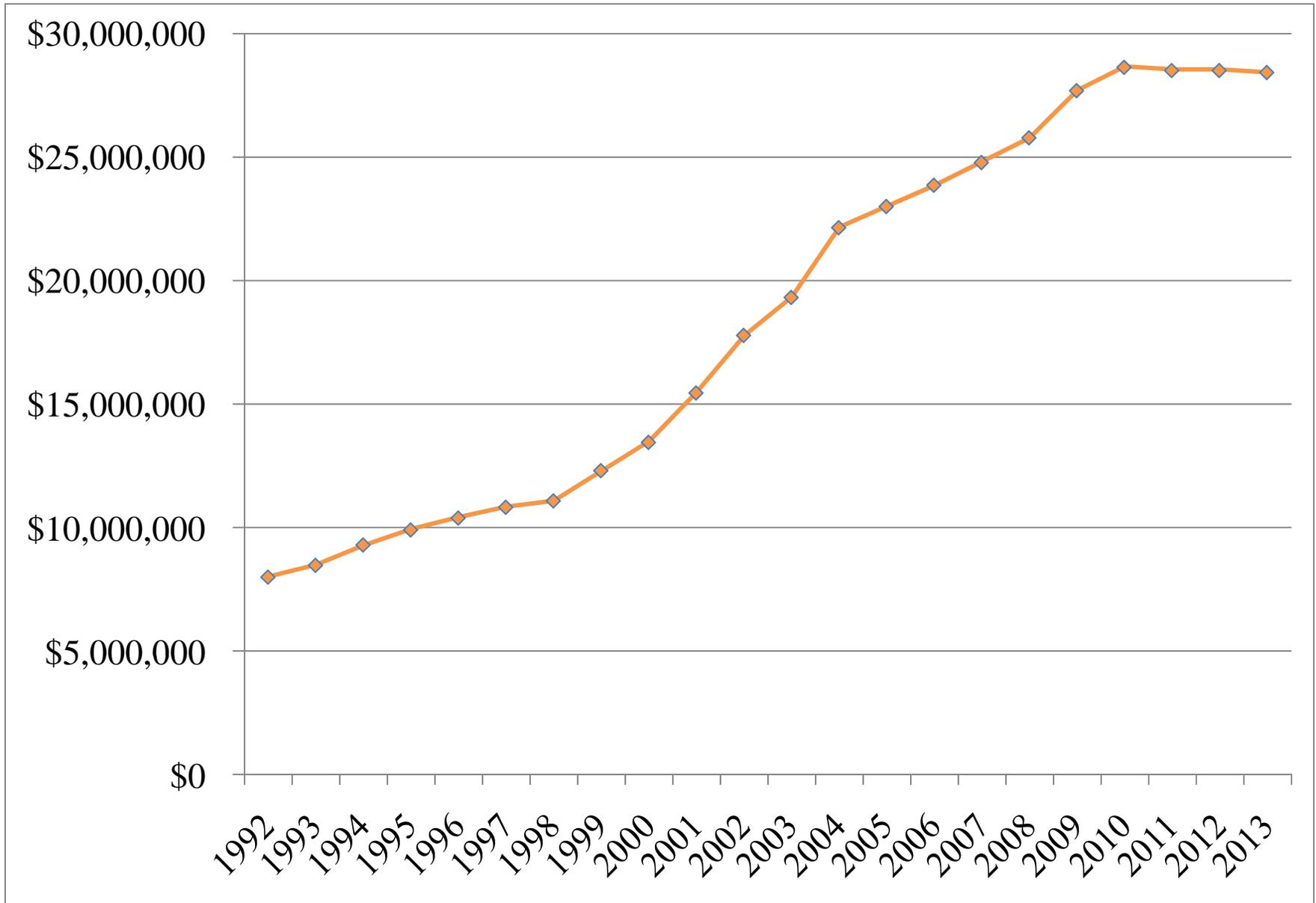
# Levy Rate



# The levy rate limit is on our radar.

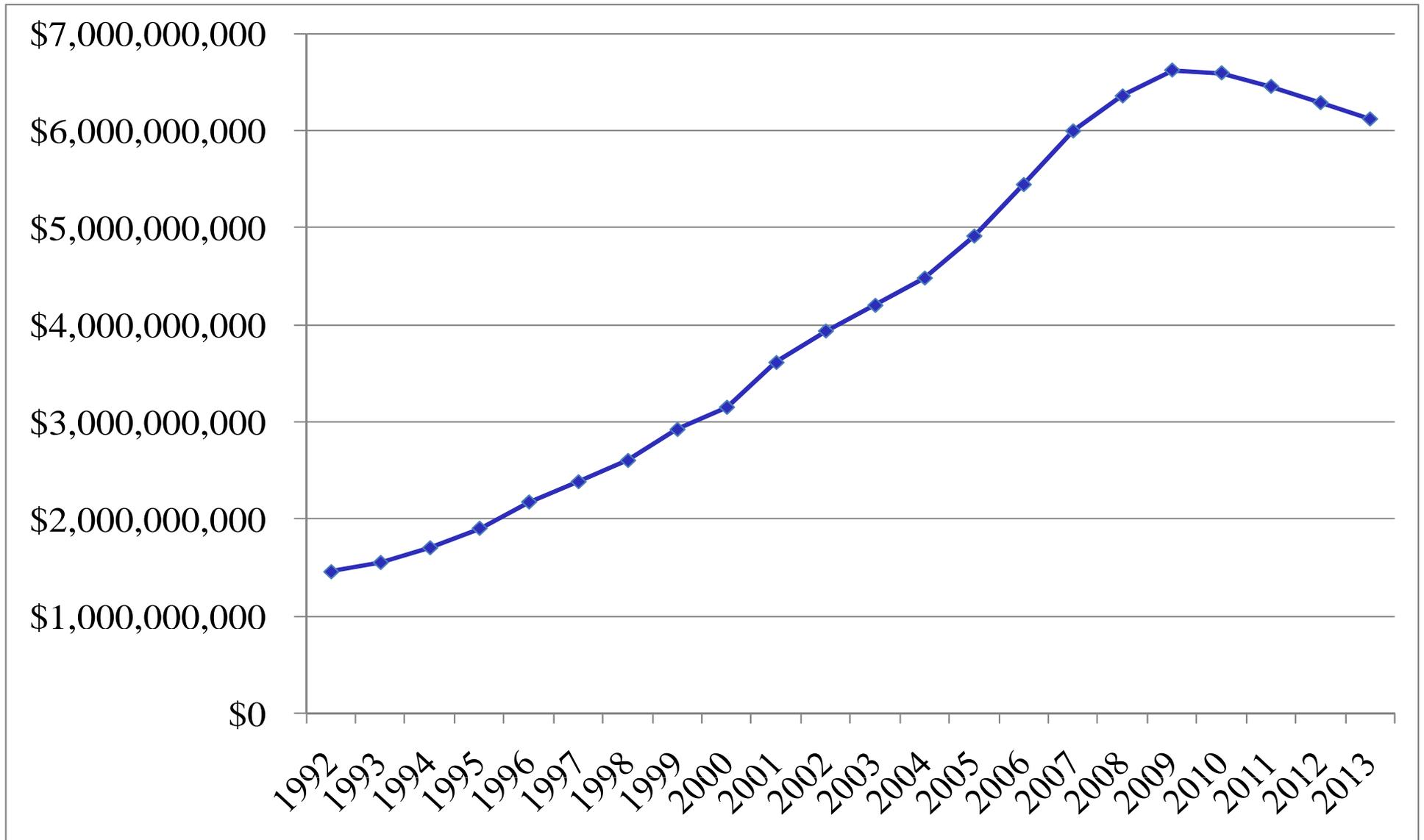
<u>Levy Year</u>	<u>Budget Year</u>	<u>Projected Equalized Value (TID out)</u>		<u>Estimated Total Levy Dollars Based on Percent Increase Limit</u>		
		<u>% Change</u>	<u>\$ Amount</u>	<u>% Change</u>	<u>\$ Amount</u>	<u>Rate</u>
2009	2010	-0.43%	\$6,597,841,700	3.41%	\$28,659,120	\$4.34
2010	2011	-2.11%	\$6,458,351,100	-0.45%	\$28,531,297	\$4.42
2011	2012	-2.60%	\$6,290,286,000	0.00%	\$28,531,297	\$4.54
2012	2013	-2.66%	\$6,122,665,400	-0.28%	\$28,450,904	\$4.65
2013	2014	-2.50%	\$5,969,598,765	1.00%	\$28,735,413	\$4.81
2014	2015	-2.00%	\$5,850,206,790	1.00%	\$29,022,767	\$4.96
2015	2016	-1.50%	\$5,762,453,688	1.00%	\$29,312,995	\$5.09
2016	2017	-1.00%	\$5,704,829,151	1.00%	\$29,606,125	\$5.19
2017	2018	0.00%	\$5,704,829,151	1.00%	\$29,902,186	\$5.24
2018	2019	1.00%	\$5,761,877,442	1.00%	\$30,201,208	\$5.24
2019	2020	1.00%	\$5,819,496,217	1.00%	\$30,503,220	\$5.24

# Property Tax Levy

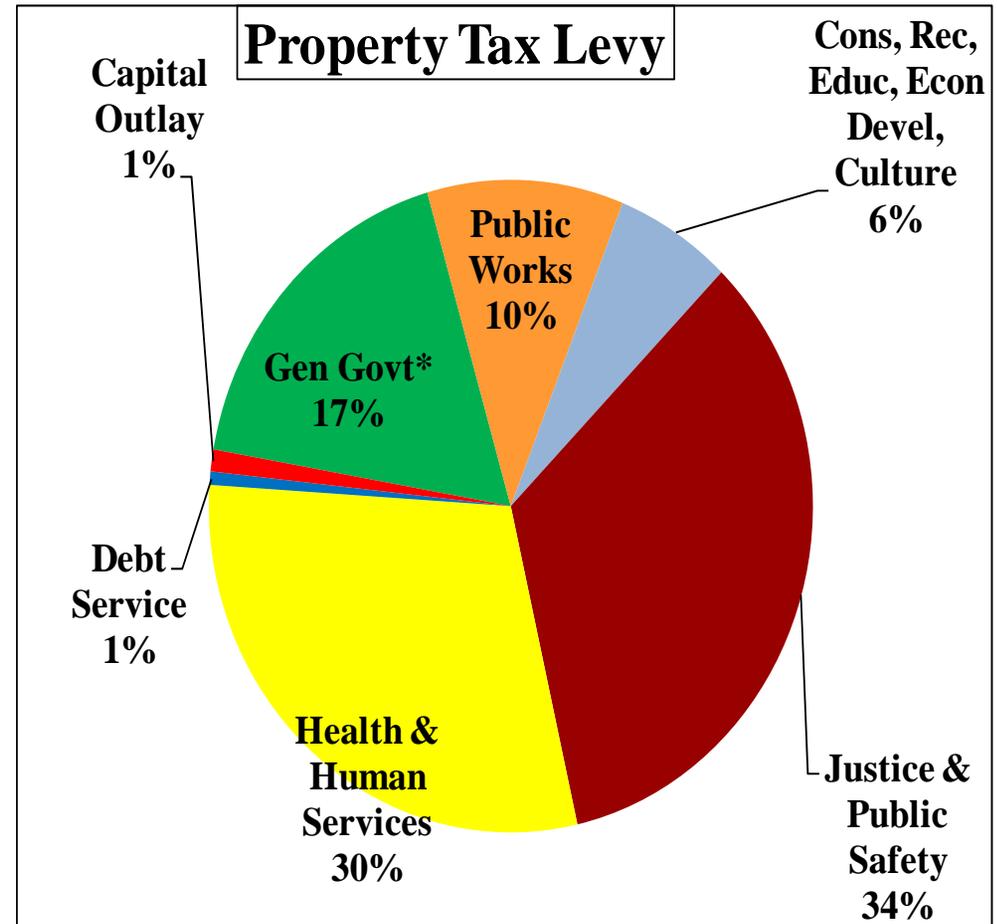
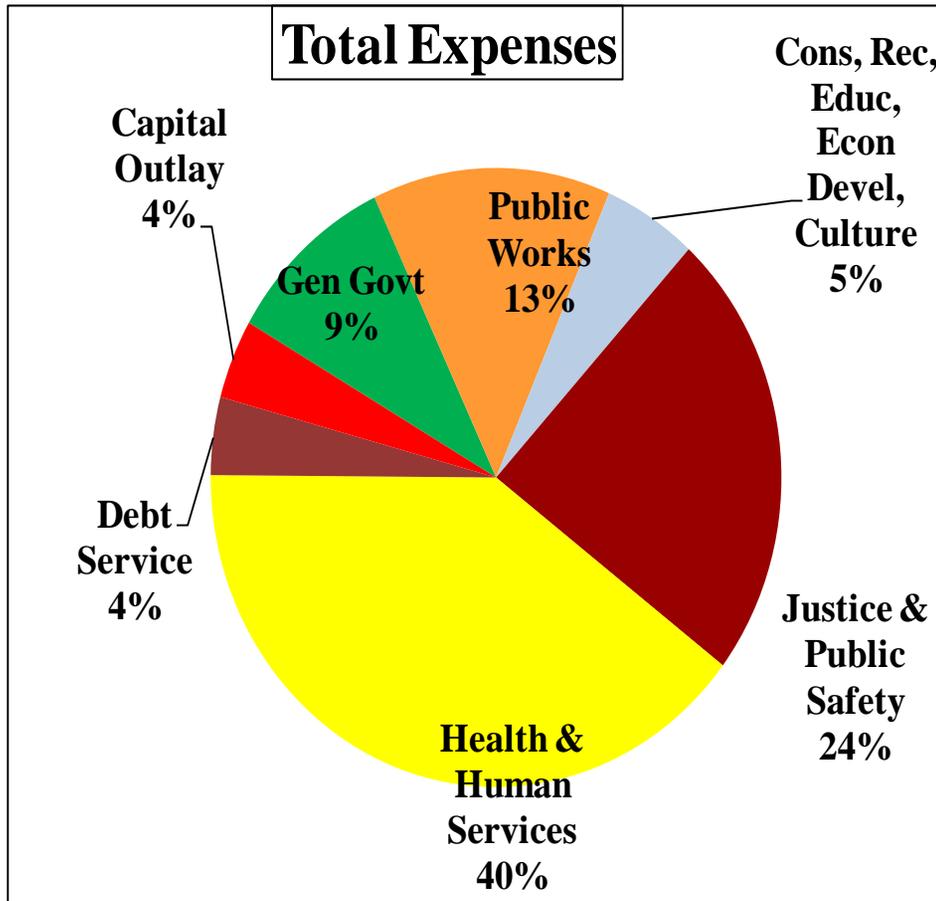


# Equalized Value

Tax Increments Excluded

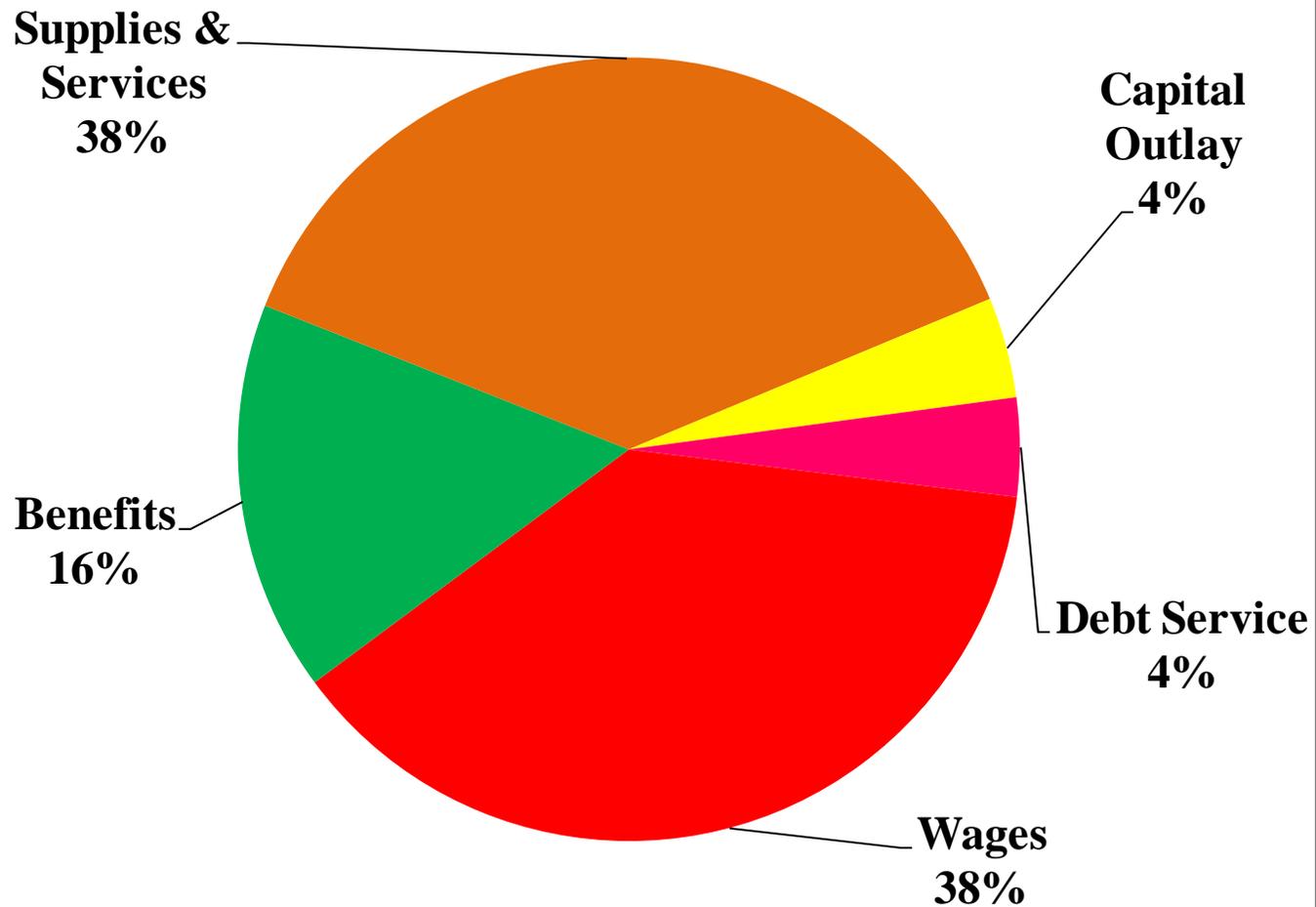


# 2013 Expenses by Functional Area



\*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 \$2,503,942. The actual levy expenditures, net of non-departmental revenues and transfers is \$6,680,760.

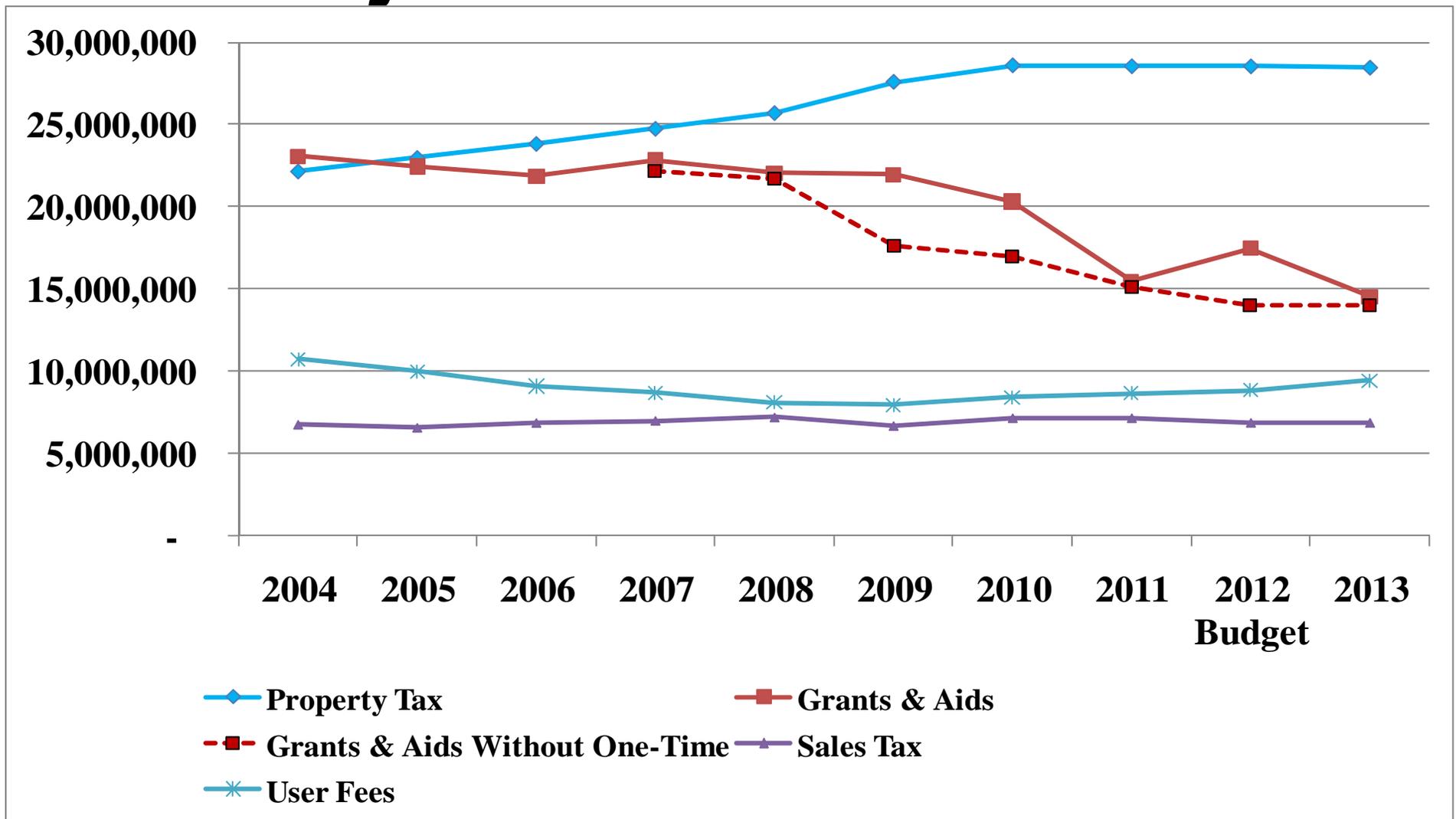
# Expenses by Category



Labor costs total 54% of the 2012 budget. If capital outlay is excluded, labor costs are 59% of the operating budget.

# Ten Year History

## Major Revenue Sources



# Barriers and Savings / Opportunities

## Barriers:

- Stagnant and declining revenue streams
- Plummeting interest earnings  
– From \$2,047,729 in 2007 to \$136,958 in 2013
- Shift in primary revenue for County operations – to Property Tax

## Savings / Opportunities:

- We will need to continue systematic reductions through 2013
- Health Insurance plan design changes and aggressive bidding
- Future restructuring will need to continue in 2013
- Review of non-essential programs will need to continue in 2013

# Trends for 2013 and Beyond

- Revenue projections:
  - Declining equalized values in 2013 (-2.66%)
  - Continued flattening in equalized value growth and net new construction in subsequent years
  - Limited growth in sales tax
  - Continuing decline in grants and aids in mandated program areas
- The County will need to look for long term reductions in service as structural gaps emerge (efficiency measures, programmatic reductions).

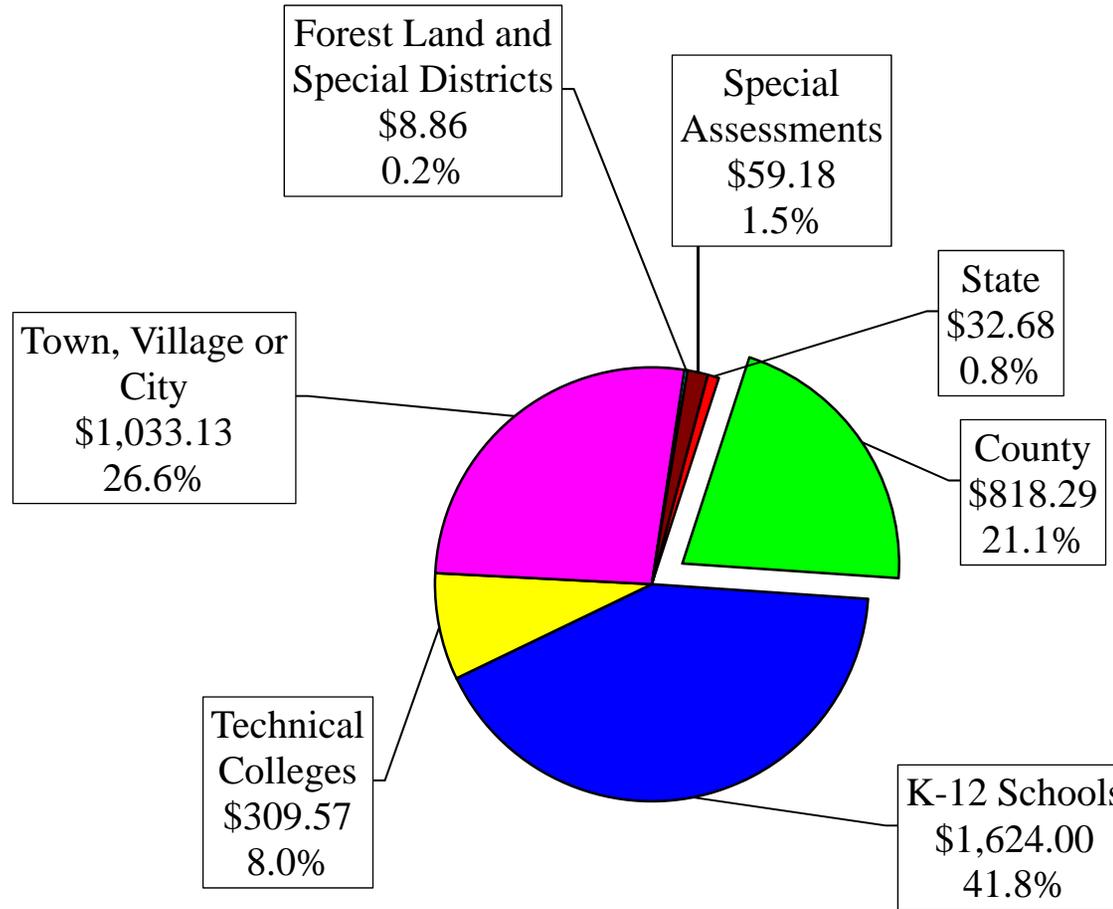
# Trends for 2013 and Beyond

- Labor contracts expiring at the end of 2013
- Message to constituency:
  - 2013 = Service Sustainability
- Programmatic evaluation and prioritization
- Restructure of operations
- Service reductions

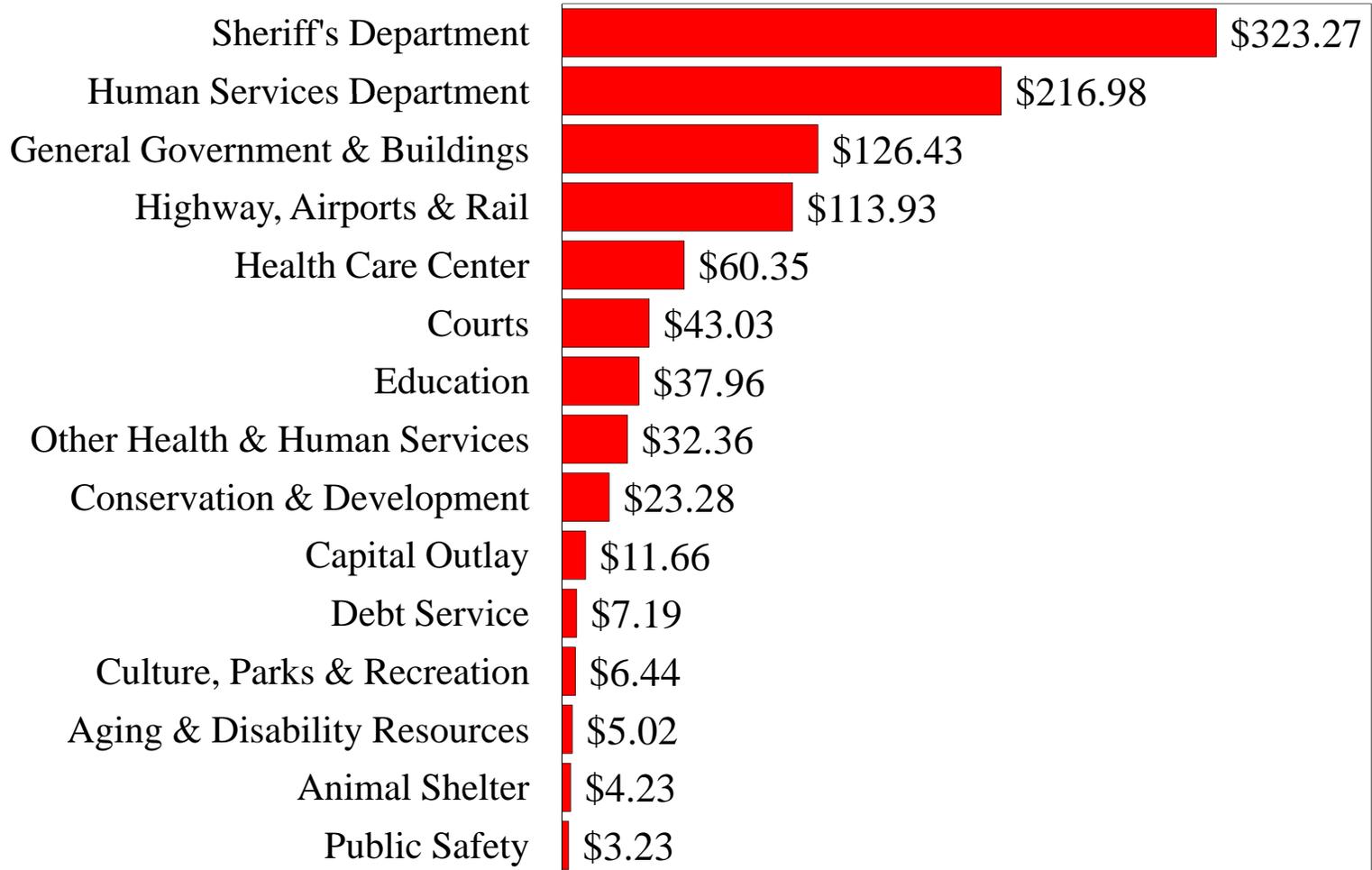
**Allocation of Total Sauk County Property Tax Bill by Taxing District**

**Total average tax bill on a property of \$175,600: \$3,885.71**

2011 paid 2012 levy (2012 budget)



## 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)

# 2013 Budget Amendments

- October 26, 2012. Written amendments due to the Accounting office.
- November 06, 2012. Finance review of submitted amendments.
- All amendments will be included in the County Board packet for November 13.
- Online:  
<http://www.co.sauk.wi.us/accountingpage/2013-budget-process>