

Sauk County, Wisconsin 2018 Final Budget Hearing

County Board Review
November 14, 2017



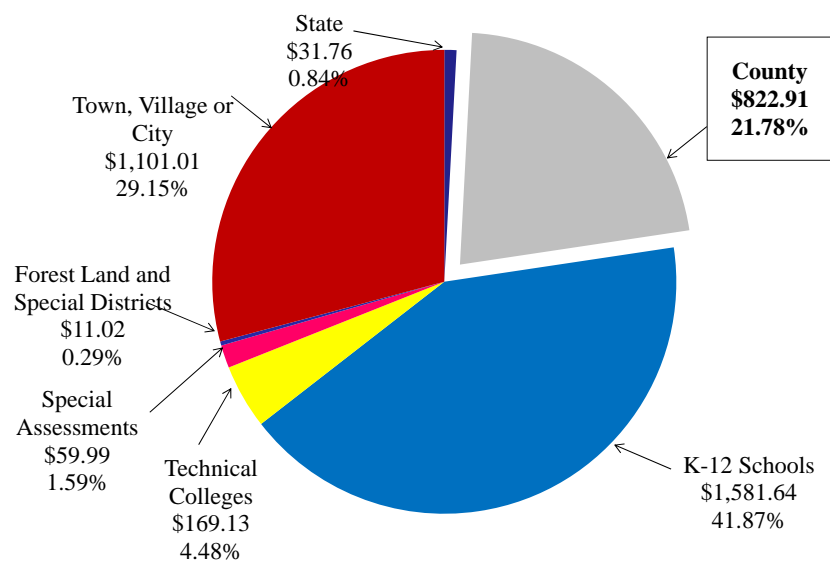
What is a Budget?

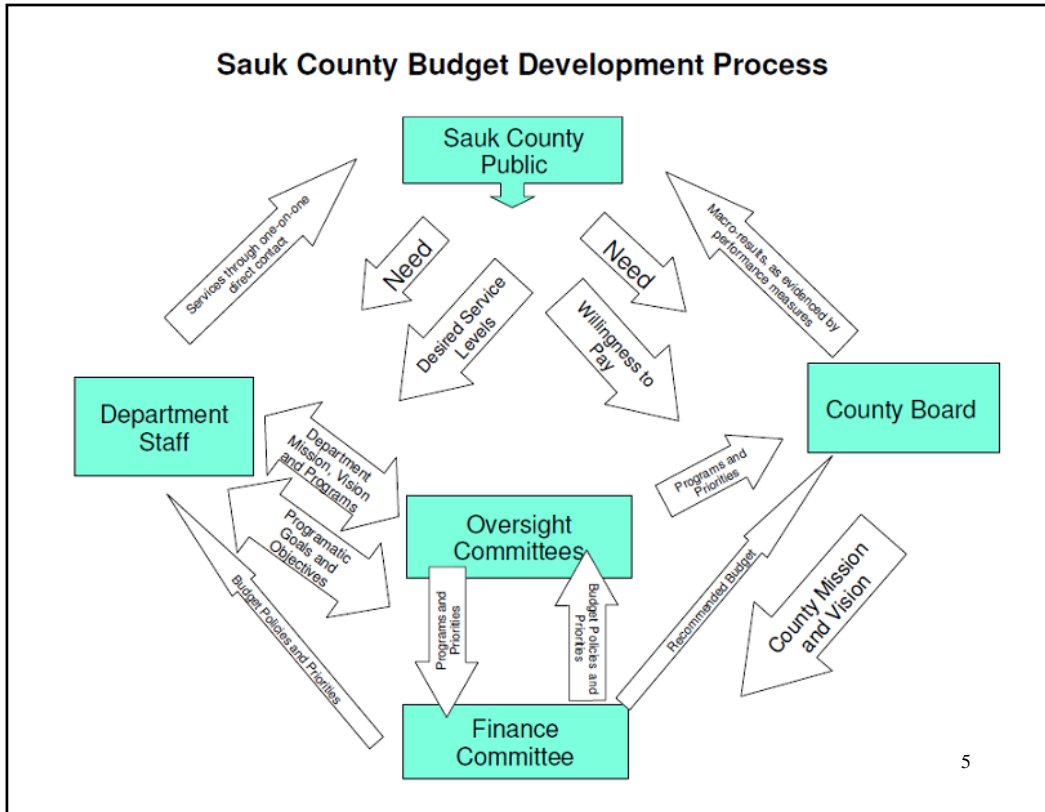
- An estimate of revenue and costs over a specified period
- One of the most important policy making tools, a budget serves as a the overall picture of the financial performance of the County and the County's plans for the future.

What is a Budget?

- It is a planning document - Embodies the mission, vision and goals and the strategic priorities of the county
- It is a communication device, serving as a source of information to show how resources are allocated

Allocation of Average Tax Bill Between Taxing Jurisdictions





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.

STRATEGIC ISSUE	
1	Affordable, available housing - Assisted living for elderly, families at risk of homelessness, veterans, as well as housing for economic development.
2	Creating and maintaining a sustainable livable community (place-making, environmental stewardship, good wages, health community).
3	Changing statutory authority (state/federal) impeding local decisions.
4	Declining/unpredictable financial support (highways, Medicaid, Conservation, Planning & Zoning), which could drastically change programming.
5	Public & employee safety in County facilities (Building security implementation).
6	Mental health (issue awareness, worker shortages in psychiatry). Healthy Community - Nutritional status and physical activity. Treatment for opiate addiction (expansion of treatment options, Criminal Justice Coordinating Council).
7	Maintain transportation network and services (Baraboo highway shop).
8	Increased aging & disability of Sauk County residents (Adult protective services).
9	Information technology upgrades & major systems purchases (Sheriff's Department video, storage, Management information systems, body and car cameras).
10	Carbon neutral facilities.
11	Partnerships with outside agencies (drugs, interoperability).
12	Lack of supervisor coverage in Sheriff's Department field staff.

Levy Limit

- Levy increases are limited by measuring Net New Construction (1.02%), or 0%; whichever is greater.
- Dollar threshold based on limit above: \$273,652
- Excluded from the levy cap are increases related to debt service, library, and bridge aids.

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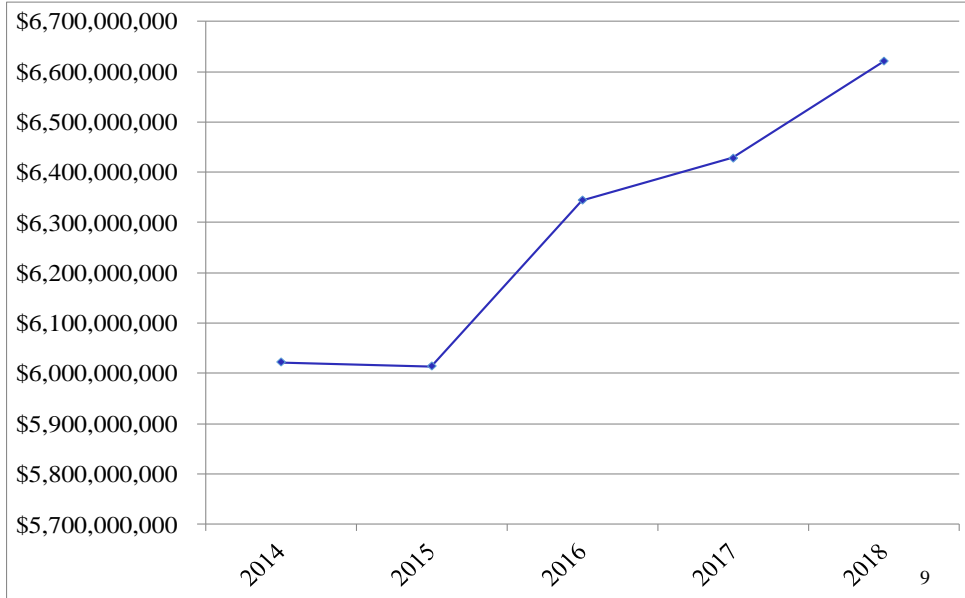
2018 Proposed Budget

- Increase in levy dollars from the prior year of \$617,354, including exemptions for debt service, for a total levy of \$30,969,018.
 - Unused capacity: \$ 0
- Mill Rate (per \$1,000 property value): \$4.68
 - \$0.04 cents lower than last year
- Total Percent Change in Dollars Levied: +2.03%
- Total Uses: \$89,940,333

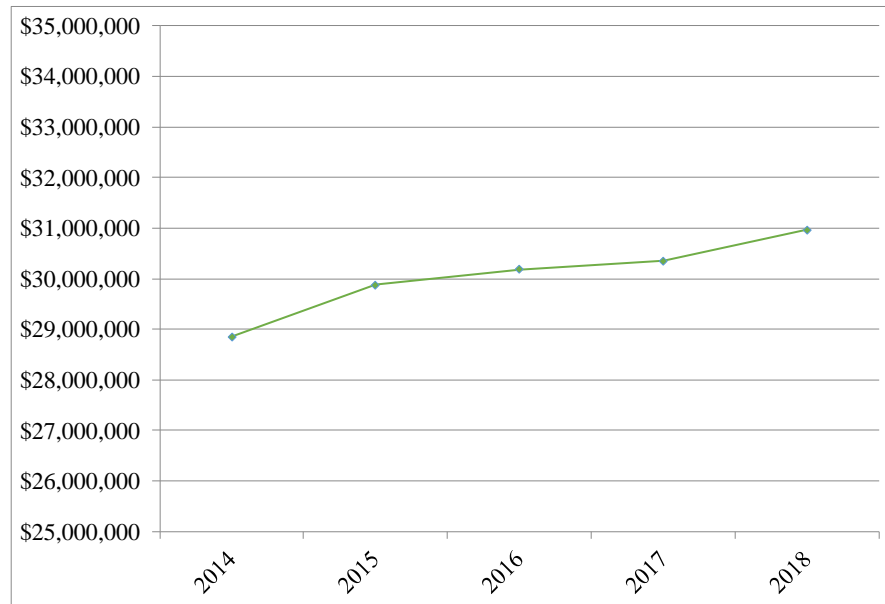
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Equalized Value

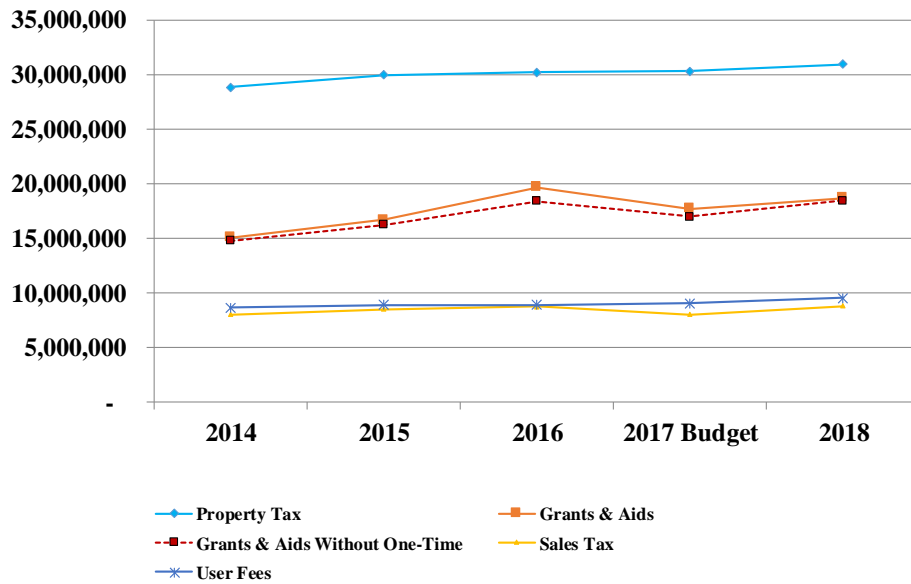
Tax Increments Excluded



Property Tax Levy

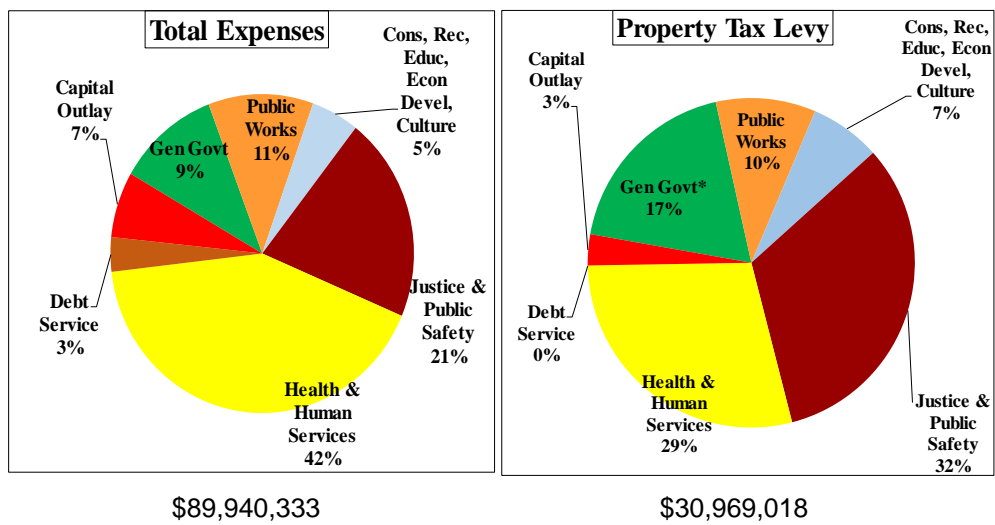


Major Revenue Sources

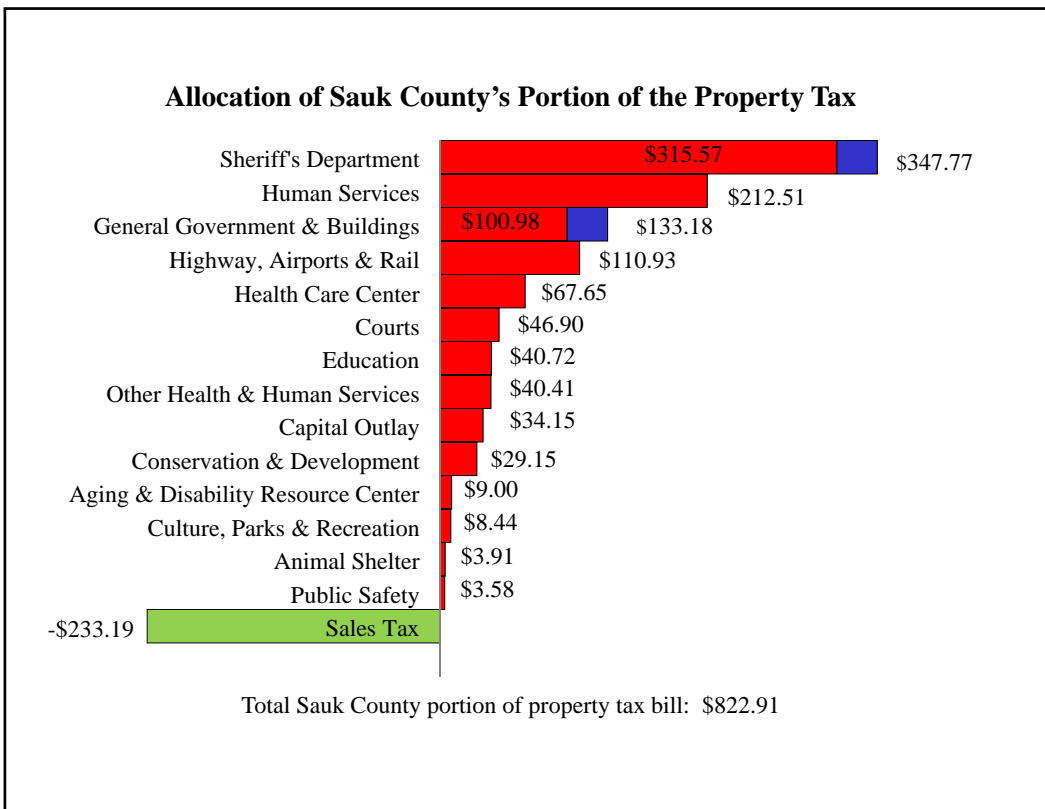
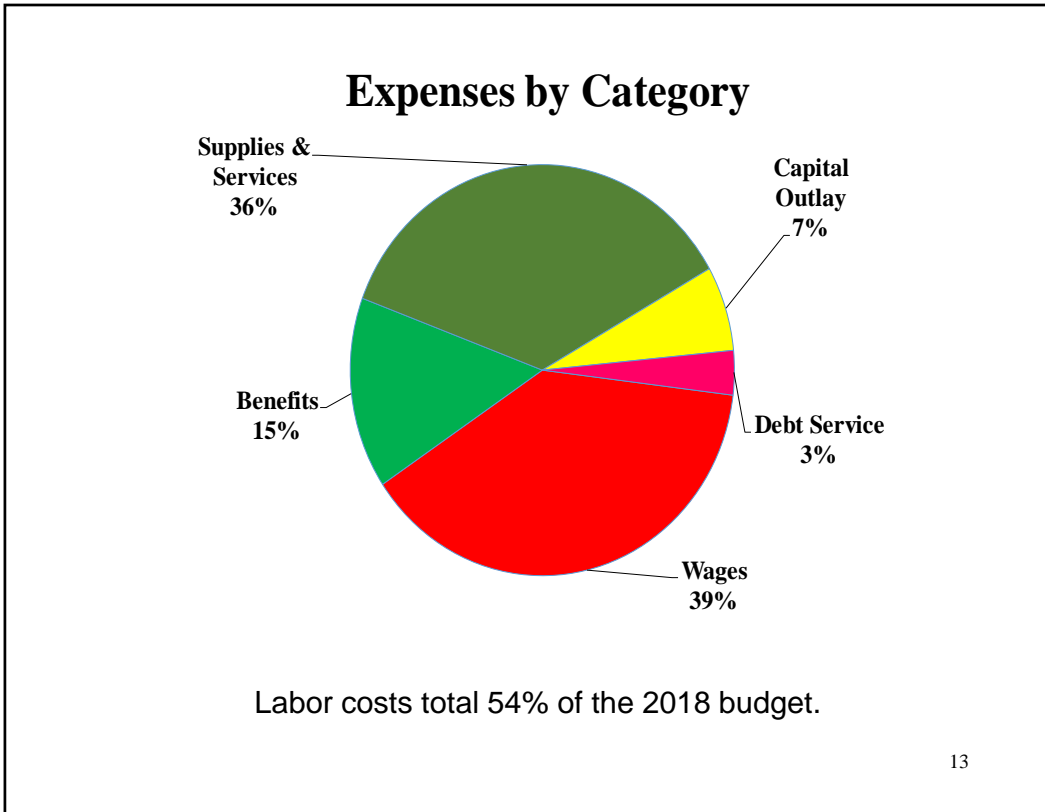


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Expense Percentages by Functional Area



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Highlights for 2018

- Placemaking will focus on a Community Liaison position that will implement the Place Plan.
- Energy efficiency projects continue for 2018.
- A public health nurse will be added to avoid a waiting list for the Nurse Family Partnership program and to serve 20 more families.
- Human Services has added three social workers to the budget due to increased demand for Child and Adult Protective Services.
- Many upgrades are scheduled for security, fiber networks, equipment, and software.
- Building projects include consolidating the ADRC and a study of the Health Care Center continuum possibilities.

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2018 and Beyond

- Net new construction increased this year, but the overall increase was lower than the increase in operating costs.
- The key message embodied within the 2018 budget is growth balanced against stability.
- Growth in the budget is allowed due to increase in sales tax expectations.
- This increase cannot be relied on from year to year, so the growth must be tempered with conservative decisions to allow for normal increases in 2019.

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