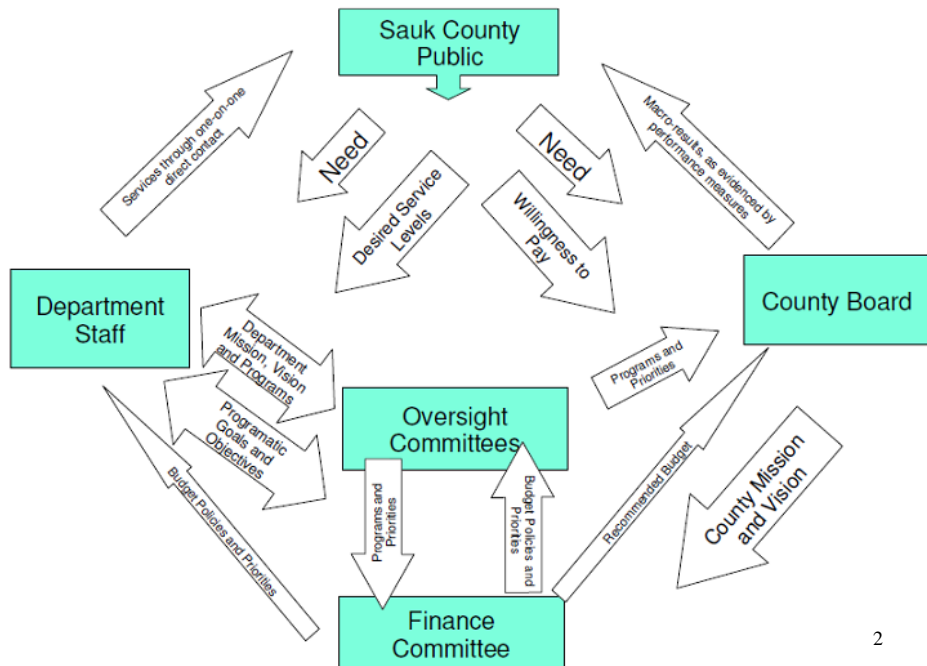


Sauk County, Wisconsin 2018 Proposed Budget

County Board Review
October 17, 2017



Sauk County Budget Development Process



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.

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.

Budget Development Work Flow

- County Board adopted its mid term strategic priorities in May 2017
- Public input sessions were held in June
- Departments and oversight committees considered mission, vision, and goals for each department (June/July)
- Departments and oversight committees developed a preliminary budget for 2018 (July)
- Preliminary budgets underwent an administrative review; past year's budgets were used to analyze 2018 estimates; opportunities for savings were discussed – a combination of cost savings, increased revenue projections and use of fund balance resulted in overall decreases to the amount of new levy dollars that are needed for the 2018 budget (August)
- Revised budgets were reviewed and approved by the oversight committees (September)
- All department budgets were presented to the Finance Committee – the budgets, as presented, were approved by Finance with some changes (October)

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Levy Limit

- One limit exists: Levy increase limit of Net New Construction (1.02%), or 0%; whichever is greater.
- “Allowable levy”
- Exemptions were taken for debt service, library and bridge aids.
- Dollar threshold based on limit above:
\$273,652

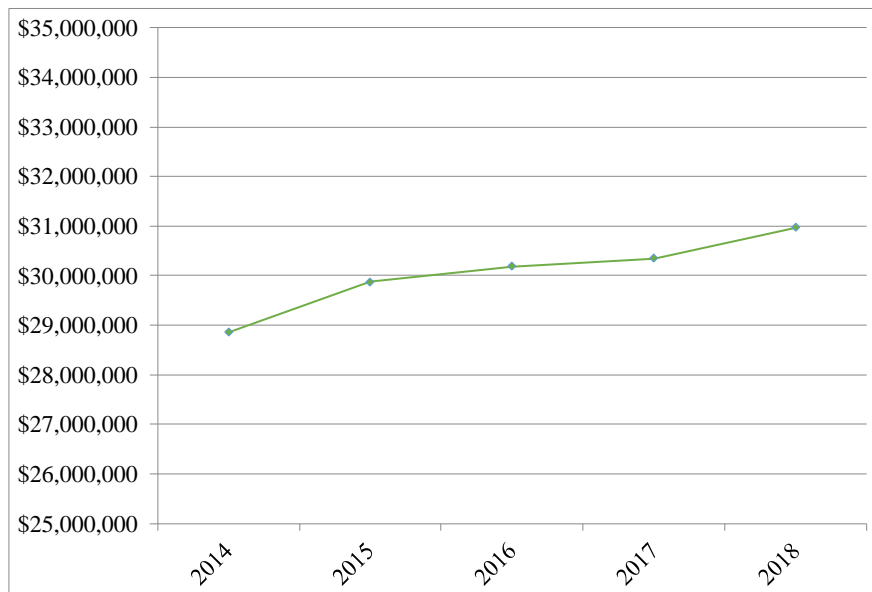
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2018 Proposed Budget

- 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 lower than last year
- Total Percent Change in Dollars Levied: +2.03%
- Total Uses: \$89,940,333 as approved by Finance Committee

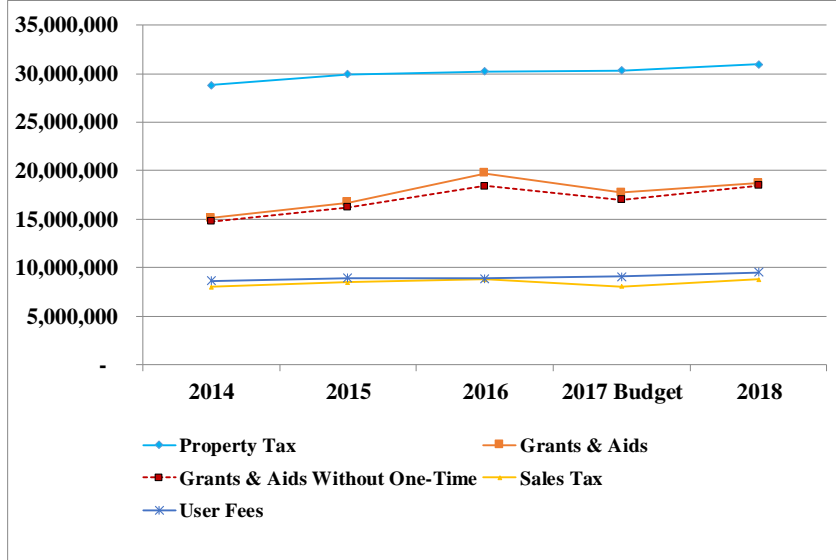
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Property Tax Levy



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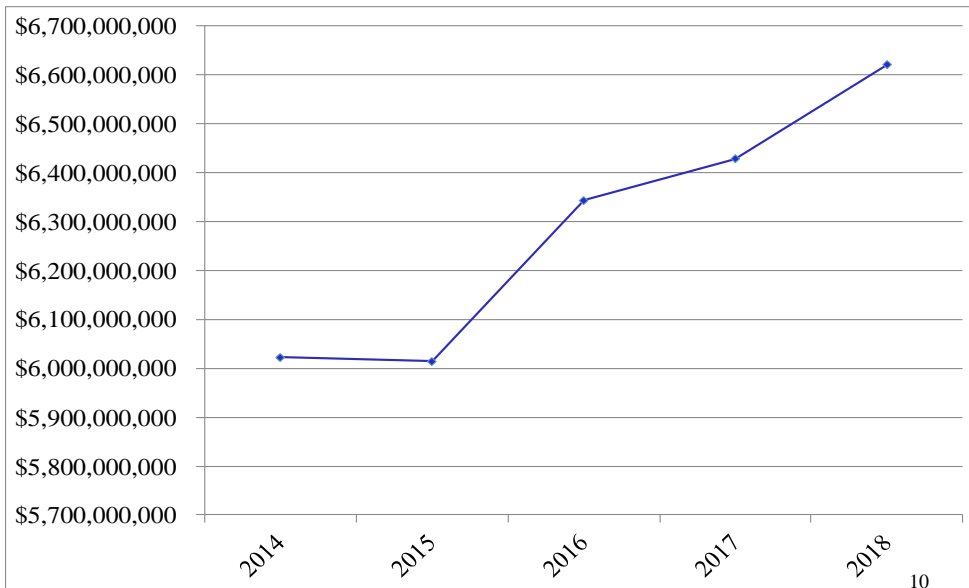
Five Year History Major Revenue Sources



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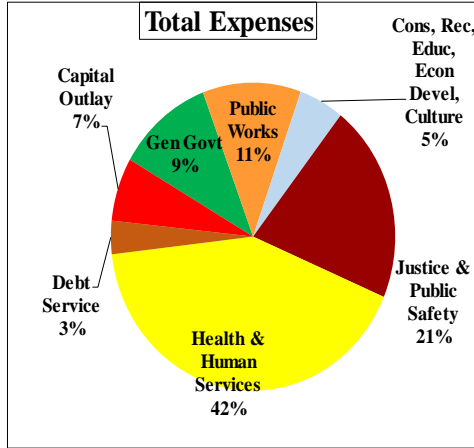
Equalized Value

Tax Increments Excluded

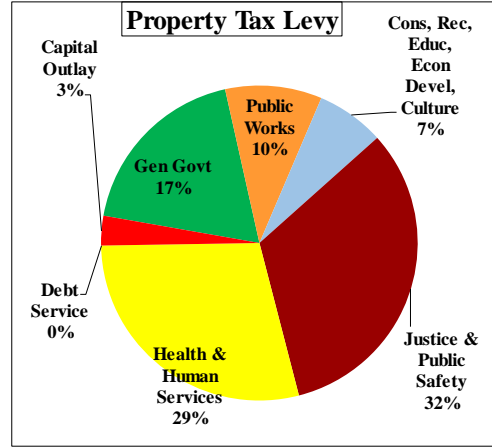


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2018 Expense Percentages by Functional Area



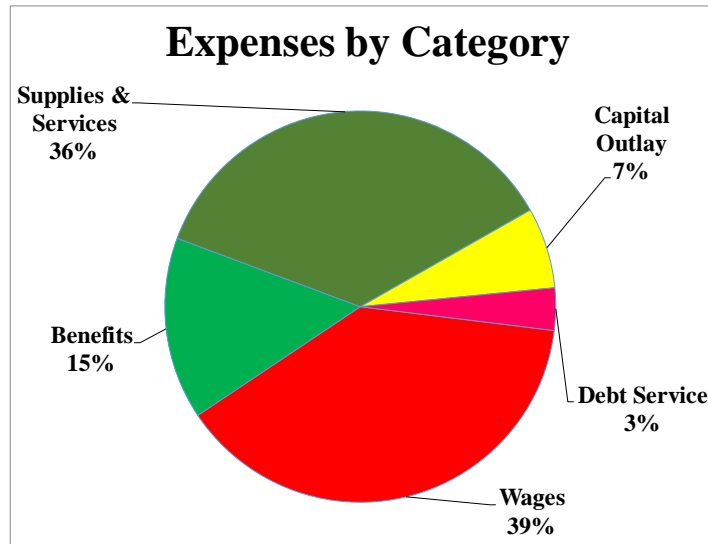
\$89,940,333



\$30,969,018

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Expenses by Category



Labor costs total 54% of the 2018 budget.

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General Fund Balance

	<u>2016</u>	<u>2017 Estimate</u>	<u>2018 Estimate</u>
Nonspendable - Not in spendable form			
Advance to Tri-County Airport	\$ 2,698	\$ 1,349	\$ -
Delinquent property taxes	1,237,091	1,237,091	1,237,091
Prepaid items and Inventories	103,459	103,459	103,459
Interfund receivable	94,993	94,993	94,993
Assigned - Intended by the County Board for specific purposes			
Carryforwards to subsequent year	2,245,989	1,000,000	1,000,000
Fund balance applied to subsequent year budget	4,133,811	4,873,514	1,050,000
Unassigned			
Working capital	14,255,594	15,410,375	16,750,292
Remaining fund balance	17,093,995	15,131,609	12,743,041
TOTAL	\$ 39,167,630	\$ 37,852,390	\$ 32,978,876

Remaining fund balance is available for use by Financial Policy 5-94 - Capital, program startup or termination, debt paydown.

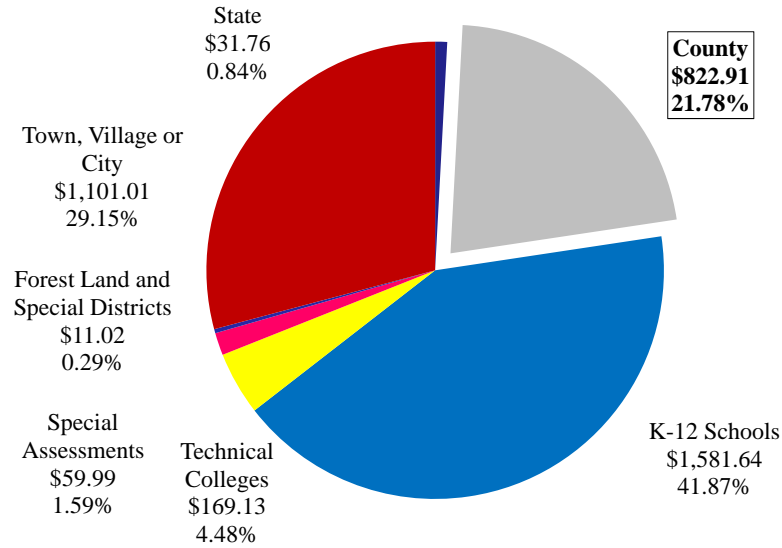
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2018 and Beyond

- 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.

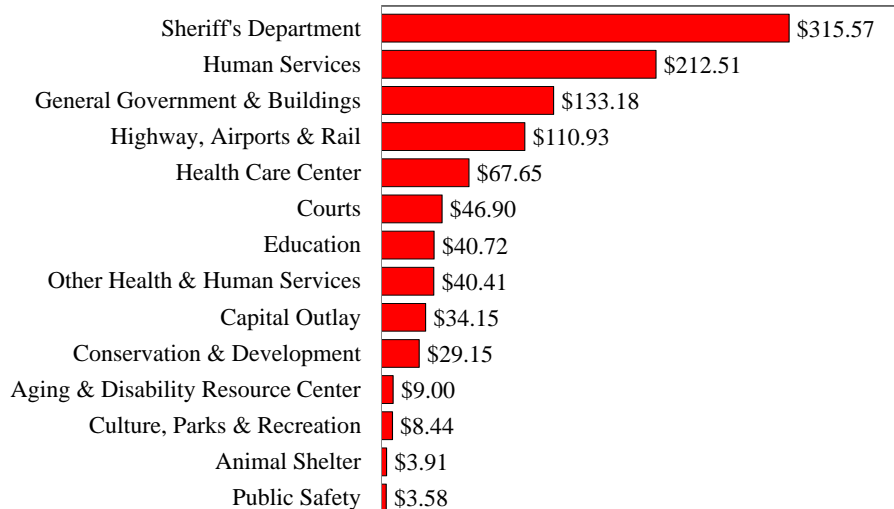
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Allocation of Average Tax Bill Between Taxing Jurisdictions



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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 \$233.19 for an average property. This brings the total County portion of property tax to \$822.91.

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2018 Budget Amendments

- **October 27, 2017 - Written amendments due to the Accounting office.**
- November 06, 2017 - Finance Committee review of submitted amendments.
- All amendments will be included in the County Board packet for November 14, but no amendment is considered without a motion and second at that meeting.
- Online: <https://www.co.sauk.wi.us/accounting> under 2018 Budget Process and Documents