

Sauk County, Wisconsin 2019 Proposed Budget



County Board Review
October 16, 2018

Budget Process

- Consideration of County Mission and Vision
- Consideration of Department Mission and Vision
- Consideration of Department Programs and Priorities
- Consideration of Outcome and Output Measures
- Consideration of County Values

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.

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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.

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Levy Limit

	2018 <u>Amended</u>	2019 <u>Finance Committee</u>	Dollar <u>Change</u>	Percent <u>Change</u>
Equalized Value (without tax incremental districts)	\$6,620,495,500	\$6,878,879,600	\$258,384,100	3.90%
Total Levy Rate	\$4.68	\$4.53	-\$0.15	-3.16%
Total Levy Amount	\$30,969,018	\$31,162,356	\$193,338	0.62%
Impact of a one penny increase to the mil rate	\$66,205	\$68,789	\$2,584	3.90%
Impact of a one penny increase to the mil rate on an average residential property	\$1.77	\$1.82	\$0.05	2.82%
Average residential property value	\$176,900	\$181,500	\$4,600	2.60%
Average County tax on an average residential property	\$827.49	\$822.22	(\$5.27)	-0.64%

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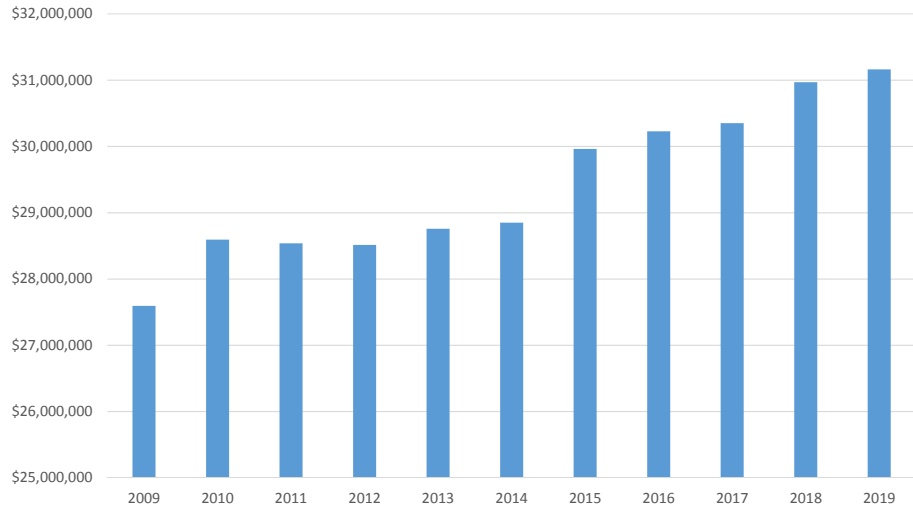
Finance Committee Changes

Sauk County 2019 Budget - Requested

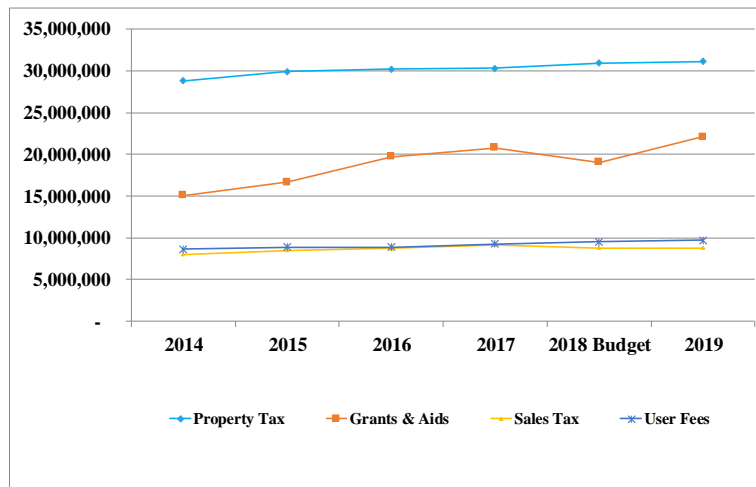
Updated 10-8-18

Sauk County 2019 Budget Property Tax Levy	Total Tax Levy	
	2018 Paid 2019 Levy Oversight Committee - 2019 Budget	2019 Budget
	31,319,767	157,411
	Requests Over or (Under) Limit	
		157,411
	<u>Finance Committee Adjustments</u>	
	Overall - Health Insurance increase held to 5.00% (6.00% increase built into budgets)	(69,667)
	ADRC - Various Committee recommendations	(48,990)
	Building Services - Property & Insurance Committee recommendation to remove art	(15,000)
	CJCC - Add Operating After Revocation program closeout costs	7,500
	CPZ - Add Wisconsin Fund grant and expenses of \$20,000. No levy impact.	0
	Public Health - Add Program Specialist at the recommendation of the Board of Health	59,647
	Sheriff - Increase inmate housing revenue by 8 inmates to 50. Increase revenues \$152,893, and related expenses \$40,477.	(112,416)
	UWEX - Add funds for restoration of educator contracts	21,515
	Total Adjustments	(157,411)
	2018 Paid 2019 Levy with Adjustments - 2019 Budget	31,162,356
Limits	2018 Paid 2019 Levy Limits - 2019 Budget	31,162,356
	Over or (Under) Limit	0
Prior Year	2017 Paid 2018 Actual Levy - 2018 Budget	30,969,018
	Dollar increase or (decrease) from 2018 budget levy to 2019 oversight committee requests	193,338
	Percent increase or (decrease) from 2018 budget levy to 2019 oversight committee requests	0.62%

Property Tax Levy



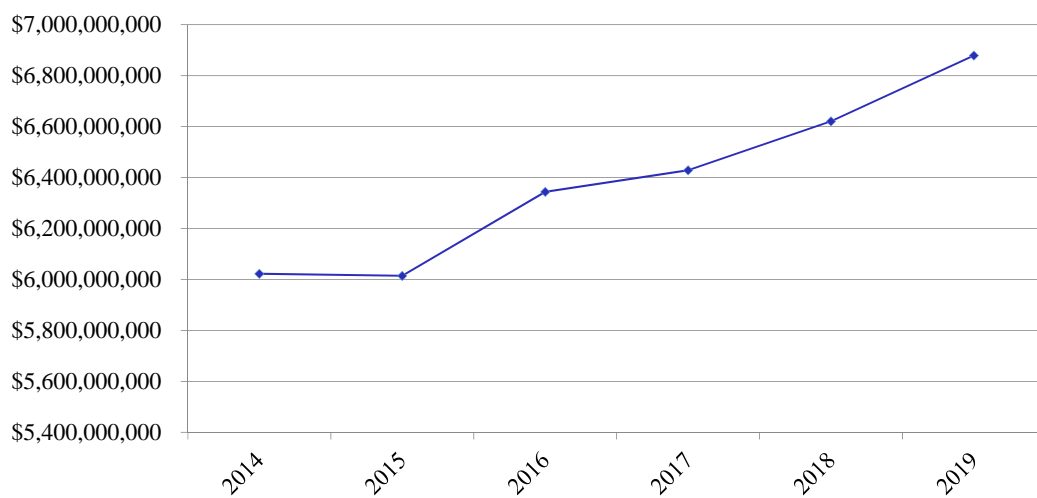
Major Revenue Sources



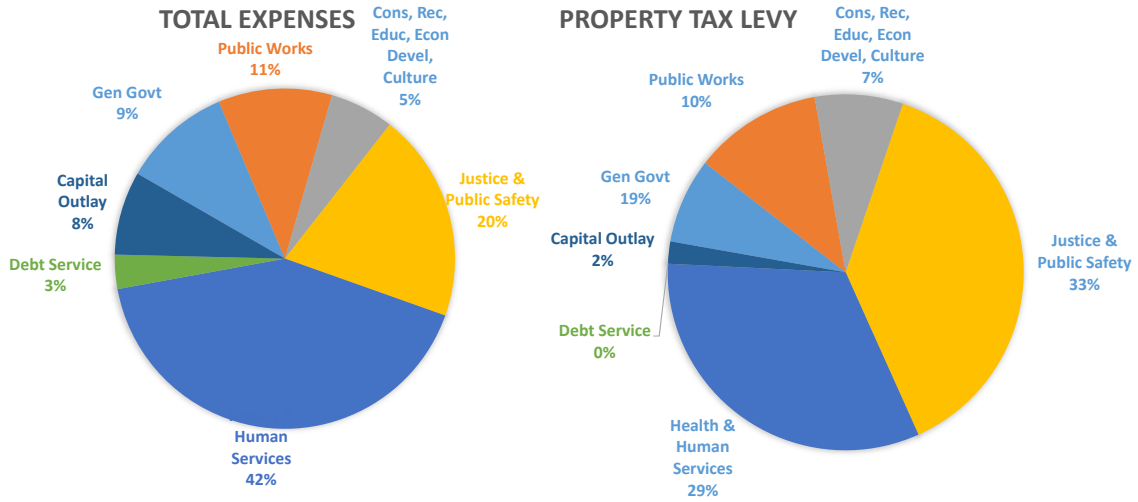
Significant Grants

- DA's office - Improving Criminal Justice Responses to Sexual Assault, Domestic Violence, Dating Violence and Stalking grant. 10/2017 through 9/2020. Total – \$450,000
- Medication Assisted Treatment Grant – ends July 2019
- Nurse Family Partnership grant – ends 2024
- Pre-Booking Diversion grant for 2019, \$100,000

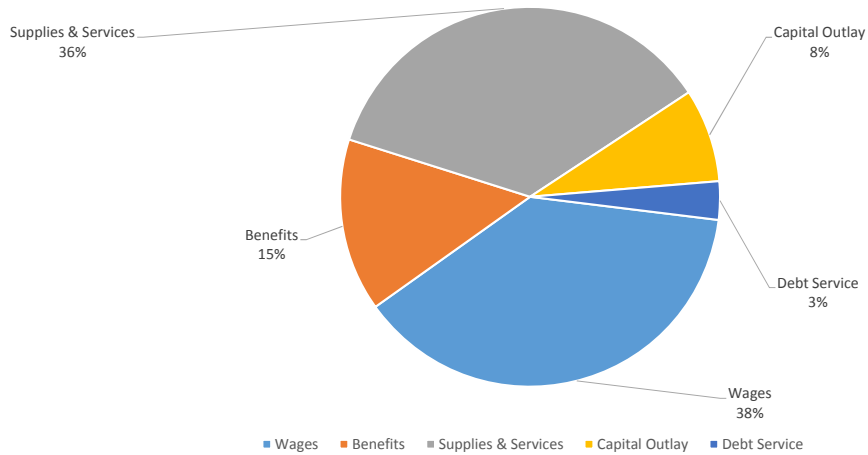
Equalized Value



Expense Percentages by Functional Category



Expenses by Category



General Fund Balance Proposed Uses

Total Use of Fund Balance - \$9,166,901

- Additional parking/West Square lot \$1,250,000
- Community Development Block Grant-Economic Development (CDBG-ED) loan close program \$934,483
- Space needs study and renovation \$750,000
- Communications infrastructure upgrades/replacements \$448,742
- Energy cost saving measures \$340,931
- Great Sauk State Trail Tier 3 "Wye" \$350,000
- Building security \$330,000

2019 Proposed Budget

- Increase in levy dollars from the prior year of \$193,338, including exemptions for debt service, for a total levy of \$31,162,356.
- Unused capacity: \$ 0
- Percent change in total dollars levied: 0.62%
- Total uses: as approved by Finance Committee

Themes – General Government

- Upgrading for the future - election technology from 3G to 4G modems in all election equipment throughout the County.
- Reward, train, supervise employees. Focus on staffing, to retain employees, to avoid burnout, and to compensate adequately. The need to retain employees that are competent and committed to our values will ultimately ensure organizational effectiveness.
- Art purchases for buildings
- Increased return on investments due to rising interest rates.

Themes - Health and Human Services

- Increase safety and security in citizens' homes. Example: breakfast bag program to battle food insecurity.
- The Health Care Center decreased employee expenses from previous years with additional streamlining of positions as well as reduction in overall full time equivalents (FTE) by 2.63. The Health Care Center was also able to increase revenue prediction by 3.5% due to increasing contract opportunities, Medicaid and Medicare funding increases. The final area was in utilizing Certified Public Expenditure (CPE) funds to help purchase 2019 capital items.

Themes - Health and Human Services

- The Human Services budget for 2019 looks to be challenging. With a significant increase in service demands throughout the agency, and increases in alternative care placements, this year presents a fiscal reality of increased risk. The County is fortunate to be positioned to continue to develop savings through investment in our community-based services such as Comprehensive Community Services (CCS). Reducing costly placements and bringing in revenues. In addition, areas in the department have continued to find efficiencies, especially in the business/support services area, that allow for more resources for direct services.

Themes - Health and Human Services

- Public Health is asking for new positions to be able to continue to provide community education, maintain Level III status and accreditation, and fulfill requirements of grants and mandated programs.

Themes - Justice and Public Safety

- Child Support Agency heads into some uncertainty in 2019 with a new administrative rule on collecting back birth costs. How this new rule will impact the agency and all those across the State of Wisconsin is unknown.
- Register in Probate / Juvenile Clerk of Courts focus of 2019 is the completion of converting all case types to electronic filing.
- Clerk of Courts outside collection agency efforts have been extremely beneficial to collections, particularly in receipt of interest on accounts receivable.

Themes - Justice and Public Safety

- Growth in pre-sentencing programming in Criminal Justice Coordinating Council (CJCC).
- Increased collaboration and case management capabilities.

Themes - Public Works

- The general theme of the Tri-County airport budget for 2019 is about maintaining safe operations for the airport users at minimal cost to the counties.
- Highway expenses are up due to increase salt prices and bridge aids. Focus on maintenance and construction.

Themes - Conservation, Development, Recreation, Education, and Culture

- Great Sauk State Trail (GSST) maintenance and Tier Three is budgeted for 2019
- Master plan for White Mound Park will provide guidance for future use and growth at the park for years to come
- Grant for construction of a moveable snowmobile bridge

Themes - Conservation, Development, Recreation, Education, and Culture

- UW Extension budgeted \$5,000 for anticipated increase of \$10,000 next year with no anticipated use of funds. Also staffed an educator 0.20 position with no state reimbursement.
- Register of Deeds continues to ensure usefulness with working to develop a process for tying items to parcel numbers.
- CPZ continues to enhance and protect Sauk County's natural environment and agricultural lands through successful implementation of department programs and policies utilizing both conservation and planning/zoning practices.

2019 Budget Amendments

- October 26, 2018 - Written amendments due to the Accounting office.
- November 05, 2018 - Finance Committee review of submitted amendments.
- All amendments will be included in the County Board packet for November 13th, but no amendment is considered without a motion and second at that meeting.
- Online: <https://www.co.sauk.wi.us/accounting> under 2019 Budget Process and Documents