

Sauk County 2019 Budget Guidance

Sauk County's Vision Statement

Where the County would ideally like to be, defines guiding principles, values, and the long range result of work
To develop a service model for a thriving, progressive county government, founded on organizational flexibility, inherent capability and resources.

Sauk County's Mission Statement

Defines the major reasons for the existence of the Sauk County government

To provide essential services to the residents of Sauk County in a fiscally responsible manner that promotes safety, economic development, and stewardship of natural resources while encouraging the development of cultural, social, and community values that enhance human dignity.

Budget Priorities

Broad, overarching goals to promote accomplishment of Sauk County's mission

Priority 1 - Cross Sectional Analysis of County Operations

Priority 2 - Proactive Relationships to Retain Programmatic and Financial Flexibility

Budget Policies

Overarching courses of action to prudently guide budget decisions

Budget Policy 1 - Sauk County will provide necessary services to those most in need within the limits established by the availability of resources and statutory authority. Balancing of dollar costs with social costs shall be a conscious effort. To that end, preventative programs and services are encouraged whenever possible.

Budget Policy 2 - Sauk County will protect, maintain, and enhance its financial reserves and provide the oversight necessary to assure its citizens and creditors of its financial and institutional stability. Revenue enhancements to offset operational costs and improve financial health will be pursued.

Budget Policy 3 - The most costly programs funded by Sauk County property tax dollars are those that respond to social need. Social need tends to be greatest when economic growth, which provides key County funding through the property tax and sales tax, is least. This inverse relationship relative to state limitations will be recognized.

Budget Policy 4 - Sauk County will consciously consider adjusting the level of services provided when changes in departmental revenue can be directly related to changes in state or federal aid and other funding sources. Planning for, rather than reacting to, rising expenses in a culture of innovation is strongly encouraged as programs evolve.

Budget Policy 5 - Even if not mandated, programs and services should be encouraged if they hold down costs elsewhere. The "elsewhere" could be within a department, within the County's operations, and even with other local units of government.

Budget Policy 6 - The impact of decisions on the future should always be strongly considered - not just the impact on the next budget year or five years in the future, but generations in the future. The transition to future budgets should be smooth, honest, and within long-term plans.

Budget Policy 7 - The County's physical assets shall be properly and timely maintained. Deferring maintenance so that other programs can be provided is strongly discouraged.

Essential Versus Core Versus Desirable

Characteristics of Essential...	Characteristics of Core...	Characteristics of Desirable...
Parallels the overall Sauk County mission	Parallels the overall Sauk County mission	Parallels the overall Sauk County mission
Results (as opposed to processes) are mandated by an external body	Results (as opposed to processes) are pressing to the County Board	Results (as opposed to processes) are important to the County Board
If discontinued, the negative impact to the public is significant. High social cost.	If discontinued, the negative impact to the public is noticeable. Moderate social cost.	If discontinued, the negative impact to the public may be noticeable. Minimal social cost.
Service cannot be provided by the private sector or other partners	Service can/is provided by the private sector, but the County can provide the service more effectively or efficiently	Service can or is provided by the private sector, but the County can offer alternatives

Sauk County 2019 Budget Guidance

Approved by the Sauk County Finance Committee 4/10/18

How Do the Budget Priorities Affect Real Decisions?

Priority 1 - Cross Sectional Analysis of County Operations

- Criminal Justice Coordinating unites the efforts of multiple departments
- Health Care Center prepares meals for ADRC home delivery and dining sites
- Continuum of Care work supports the goals of multiple departments

Priority 2 - Proactive Relationships to Retain Programmatic and Financial Flexibility

- Great Sauk State Trail development with the Ho-Chunk Nation, Villages of Prairie du Sac and Sauk City, Town of Prairie du Sac, Sauk Prairie Conservation Alliance, and Friends of the Great Sauk State Trail
- Senior gathering and meal site with the Village of Lake Delton
- Shared information technology services with the City of Baraboo
- Joint ownership of the UW-Baraboo/Sauk County campus with the City of Baraboo

How Do the Budget Policies Affect Real Decisions?

Budget Policy 1 - Sauk County will provide necessary services to those most in need within the limits established by the availability of resources and statutory authority. Balancing of dollar costs with social costs shall be a conscious effort. To that end, preventative programs and services are encouraged whenever possible.

- Creation of Criminal Justice Coordinating
- Creation of Nurse Family Partnership
- Study of affordable, available housing in Sauk County

Budget Policy 2 - Sauk County will protect, maintain, and enhance its financial reserves and provide the oversight necessary to assure its citizens and creditors of its financial and institutional stability. Revenue enhancements to offset operational costs and improve financial health will be pursued.

- Minimal debt load, which defers and amplifies total project costs
- Moody's Investor Service noted a Sauk County strength of "strong financial position characterized by healthy operating reserves."
- Judicious use of general fund reserves to fund:
 - Non- or rarely-recurring projects (White Mound Community Building \$600,000; assisted living study \$485,000; Sheriff's computer system \$344,000; building security \$250,000; and other items)
 - Start-up program costs (community liaison \$69,264)
 - Program termination costs (position eliminated with technology change \$93,211)
 - Contingency fund \$350,000
 - Vacancy and turnover \$700,000
 - General fund reserves are never used to fund ongoing operations

Budget Policy 3 - The most costly programs funded by Sauk County property tax dollars are those that respond to social need. Social need tends to be greatest when economic growth, which provides key County funding through the property tax and sales tax, is least. This inverse relationship relative to state limitations will be recognized.

- Study of affordable, available housing in Sauk County
- Study of expansion of the continuum of care campus, with options ranging from a community based residential facility to more specialized treatment facilities

Budget Policy 4 - Sauk County will consciously consider adjusting the level of services provided when changes in departmental revenue can be directly related to changes in state or federal aid and other funding sources. Planning for, rather than reacting to, rising expenses in a culture of innovation is strongly encouraged as programs evolve.

Sauk County 2019 Budget Guidance

Budget Policy 5 - Even if not mandated, programs and services should be encouraged if they hold down costs elsewhere. The "elsewhere" could be within a department, within the County's operations, and even with other local units of government.

- Comprehensive Community Services provides wrap-around care for troubled families
- Nurse Family Partnership intensively educates and supports first-time mothers through the first two years of their child's life
- Implementation of energy efficiency projects and solar

Budget Policy 6 - The impact of decisions on the future should always be strongly considered - not just the impact on the next budget year or five years in the future, but generations in the future. The transition to future budgets should be smooth, honest, and within long-term plans.

- Implementation of energy efficiency projects and solar
- Minimal debt load, acknowledging that debt defers and amplifies total project costs

Budget Policy 7 - The County's physical assets shall be properly and timely maintained. Deferring maintenance so that other programs can be provided is strongly discouraged.

- Commitment to maintaining approximately 6 to 10 miles of county highway each year utilizing tax levy and not debt issuance
- Proactive upgrade to computer systems to remain current with evolving technologies, such as the Sheriff's computer system \$344,000 and transfer of the financial and timekeeping systems to cloud based platforms \$90,000.