

Sauk County, Wisconsin 2020 Proposed Budget



County Board Review
October 15, 2019

1

BUDGET PROCESS

- Legislative budget vs. executive budget
- Elements of a good budget:
 - Well integrated with other activities of government such as planning and management functions
 - Incorporates a long-term perspective
 - Establishes linkages to broad organizational goals
 - Focuses budget decisions on results and outcomes
 - Involves and promotes effective communication with stakeholders
 - Provides incentives to government management and employees

2

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
- Committee approves Departmental budget, Finance Committee approves full budget

3

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	General Government - Placemaking and economic development
2	General Government – Broadband
3	General Government - Criminal Justice Coordinating Council and stepping up initiative
4	General Government - Energy savings and lower carbon footprint
5	General Government – Cooperation
6	Conservation, Development, Recreation, Culture, and Education - Groundwater study
7	Conservation, Development, Recreation, Culture, and Education - Comprehensive Plan Update
8	Conservation, Development, Recreation, Culture, and Education - Great Sauk State Trail completion
9	Conservation, Development, Recreation, Culture, and Education - Protect air, water, and land
10	Conservation, Development, Recreation, Culture, and Education - Comprehensive Outdoor Recreation Plan
11	Conservation, Development, Recreation, Culture, and Education - Solar Sauk County / more solar initiatives
12	Health and Human Services - Commitment to Health Care Center
13	Health and Human Services - Peer learning groups
14	Health and Human Services - Visiting nurses / home health care / isolated individuals
15	Health and Human Services - Medical assisted treatment program
16	Health and Human Services - Comprehensive community services
17	Public Works - Highway building
18	Public Works - Tri County Airport
19	Public Works - Improve highways/road maintenance
20	Public Works - Wi-Fi access (broadband)
21	Public Works - Great Sauk State Trail (bridge)

4

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.

5

VALUES

- **Integrity** is honesty, fairness, and transparency that engenders confidence and community trust.
- **Respect** is tolerance, patience, and treating people fairly and with dignity.
- **Excellence** is providing service that is mission driven, competent, accountable, and reflective of best practices while being good stewards of resources.
- **Collaboration** is partnering with our policy makers, departments, employees, and customers to attain our organizational goals.
- **Innovation** is proactively planning for the future and supporting a culture that fosters new ideas and ways of providing service.

6

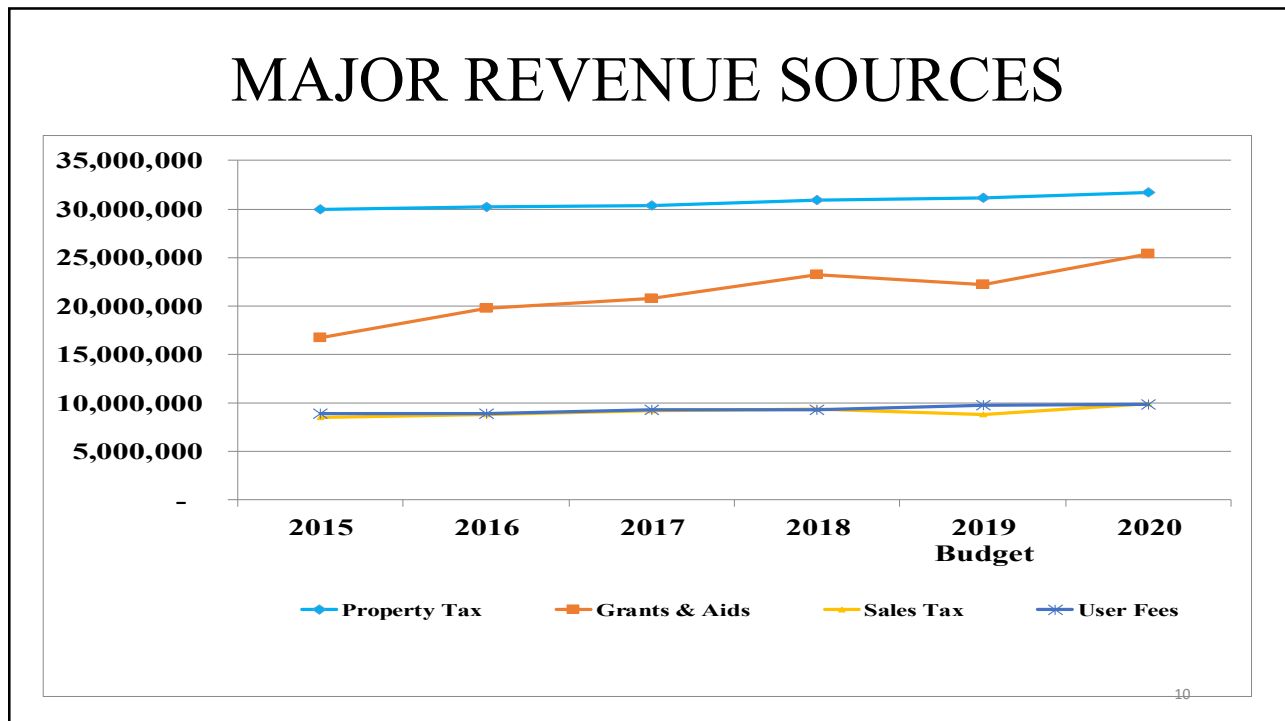
LEVY LIMIT

	2019 Amended Budget	2020 Finance Committee	\$ Change	% Change
Equalized Value (without tax incremental districts)	\$6,878,879,600	\$7,141,653,900	+\$262,774,300	+3.82%
Total Levy Rate	\$4.53	\$4.44	-\$0.09	-1.92%
Total Levy Amount	\$31,162,356	\$31,730,876	+\$568,520	+1.82%
Impact of a one penny increase to the mil rate	\$68,489	\$71,417	\$2,628	3.82%
Impact of a one penny increase to the mil rate on an average residential property	\$1.82	\$1.89		
Average residential property value	\$181,500	\$188,600	\$7,100	3.91%
Average County tax on an average residential property	\$822.22	\$837.96	\$15.74	1.91%

7

Finance Committee Changes

		Total Tax Levy
Sauk County 2020 Budget Property Tax Levy	2019 Paid 2020 Levy Oversight Committee - 2020 Budget	33,586,229
	Requests Over or (Under) Limit	1,846,075
	Finance Committee Adjustments	Tax Levy Impact
	Overall - Health Insurance increase held to 7.00% (8.00% increase built into budgets)	(72,673)
	Building Services - Fund design work at animal shelter with general fund balance instead of tax levy \$30,000	(30,000)
	Building Services - Fund roof replacement with general fund balance instead of tax levy \$300,000	(300,000)
	Building Services - Reduce communications as approved by Property Committee 10-3-19 \$147,700	(147,700)
	Computer Aid - Notice received from the state of final amount at \$95,744 instead of \$92,000	(3,744)
	Criminal Justice Coordinating - Add funds for consultant to guide programming to next level and enhance data collection and analysis \$10,000	10,000
	Highway Transportation Aid - Notice received from the state of \$1,556,058 instead of \$1,403,822	(152,236)
	Human Services - Reduce Boys & Girls Clubs from \$70,000 to \$50,000	(20,000)
	Land Resources & Environment - Eliminate a vehicle \$25,000	(25,000)
	Land Resources & Environment - Eliminate funding for Lake Redstone Protection District \$200,000 (general fund balance)	0
	Land Resources & Environment - Eliminate White Mound Disc Golf Course (\$24,000) and White Mound Fat Tire Trail Design (\$8,000) (both funded by general fund balance) \$32,000	0
	Sales tax - increase the estimate from \$9,275,000 to WCA projection \$9,889,000 (reduces levy \$614,000)	(614,000)
Sheriff - Reduce levy in jail (not from behavior counseling, nor restrict visitation, nor programs that assist in inmate rehabilitation) by \$500,000	(500,000)	
"It should be understood that the reduction in the Sheriff's proposed budget of \$500,000 is based on the savings projected from reduced staffing in the Huber Center by transitioning to electronic monitoring of all Huber inmates by no later than June 1st 2020, which should require significantly less staff. This should allow plenty of time to transition with planning starting ASAP. Turnover in the Sheriff's dept. was 24 people in 2016, 18 people in 2017, 18 people in 2018. Consequently, with proper planning, it should be possible to implement the changes including elimination of positions without laying off employees (without delaying implementation)." Wording provided by Supervisor Kriegl	0	
Total Adjustments	(1,855,353)	
2019 Paid 2020 Levy with Adjustments - 2020 Budget	31,730,876	
Limits		
2019 Paid 2020 Levy Limits - 2020 Budget	31,740,154	
Over or (Under) Limit	(9,278)	
Prior Year		
2018 Paid 2019 Actual Levy - 2019 Budget	31,162,356	
Dollar increase or (decrease) from 2019 budget levy to 2020 Finance Committee recommendation	568,520	
Percent increase or (decrease) from 2019 budget levy to 2020 Finance Committee recommendation	1.82%	



SIGNIFICANT GRANTS

- Comprehensive Community Services program in Human Services (Medicaid funded at 100%) – increased \$1.8 million
- Community Development Block Grant - \$979,000
- 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
- Nurse Family Partnership grant – ends 2024
- Highway Transportation aids – increase \$139,000
- Pre-Booking Diversion grant for 2019, \$100,000

11

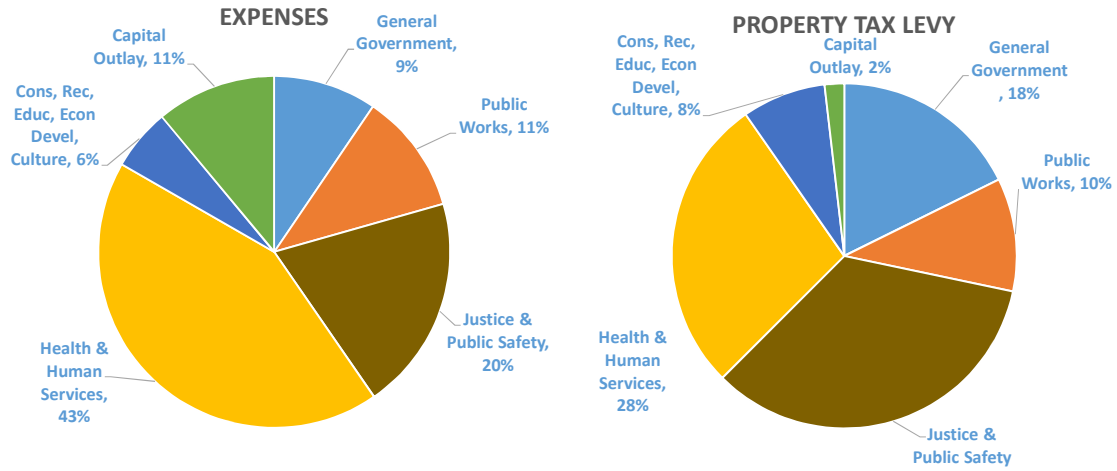
EQUALIZED VALUE

Tax Increments Excluded



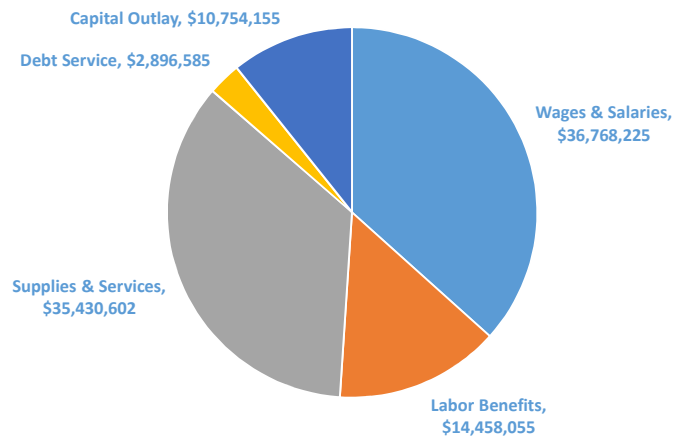
12

EXPENSE PERCENTAGES BY FUNCTIONAL CATEGORY



13

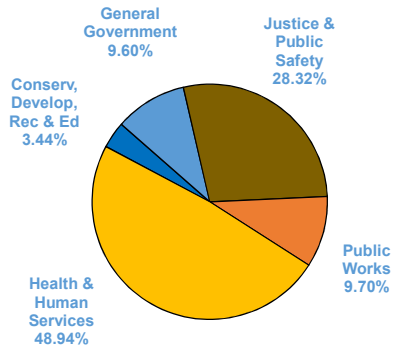
EXPENSES BY CATEGORY



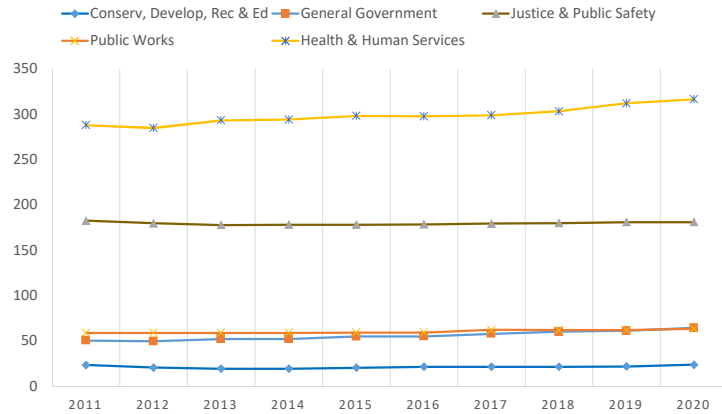
14

STAFFING

2020 Full-Time Equivalents by Functional Area



FULL-TIME EQUIVALENTS



15

GENERAL FUND BALANCE PROPOSED USES

Total Use of Fund Balance - \$7,029,302

- Space needs study and renovation \$2,900,000
- Building security \$650,000
- Great Sauk State Trail Tier 3 "Wye" \$400,000
- Energy cost saving measures \$335,000
- Roof replacement \$300,000
- Hemlock dam repair/replacement \$250,000
- Revolving loan fund program \$100,000

16

2020 PROPOSED BUDGET

- Increase in levy dollars from the prior year of \$568,520, including exemptions for debt service, for a total levy of \$31,730,876.
- Unused capacity: \$ 9,278
- Percent change in total dollars levied: 1.82%
- Total uses: \$103,052,521 as approved by Finance Committee

17

2020 BUDGET AMENDMENTS

- October 28, 2019 - Written amendments due to the Accounting office. Kerry.beghin@saukcountywi.gov
- November 04, 2019 - Finance Committee review of submitted amendments.
- All amendments will be included in the County Board packet for November 12th, but no amendment is considered without a motion and second at that meeting.
- Online: <https://www.co.sauk.wi.us/accounting> under 2020 Budget Process and Documents

18