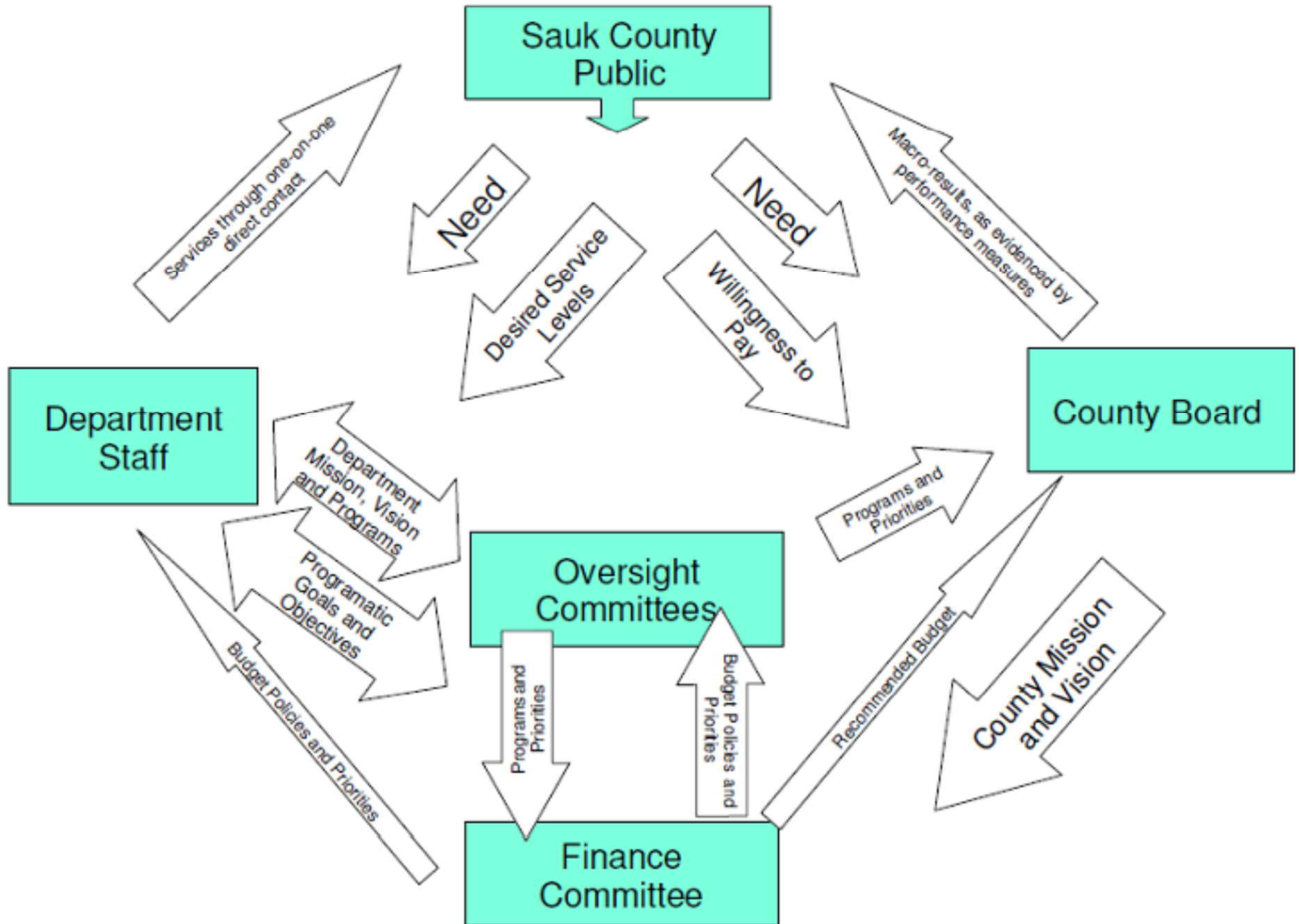


# Sauk County, Wisconsin 2012 Proposed Budget

County Board Review  
October 18, 2011



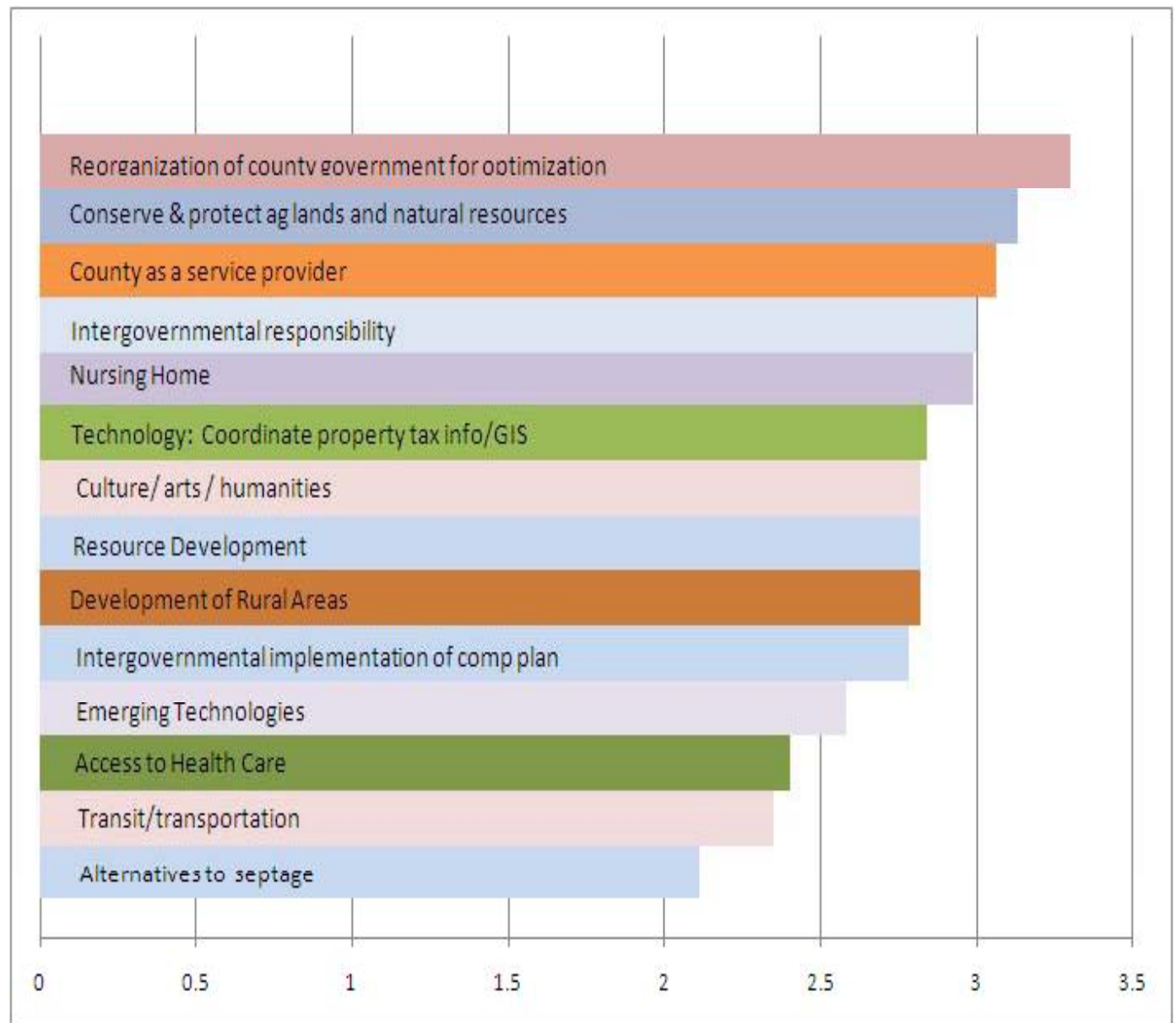
# Sauk County Budget Development Process



# Strategic Issues 2011 -2013

Definition:

A description of key issues that the organization chooses to address to close the gap between idealism expressed in the vision and reality.



# Levy Limits

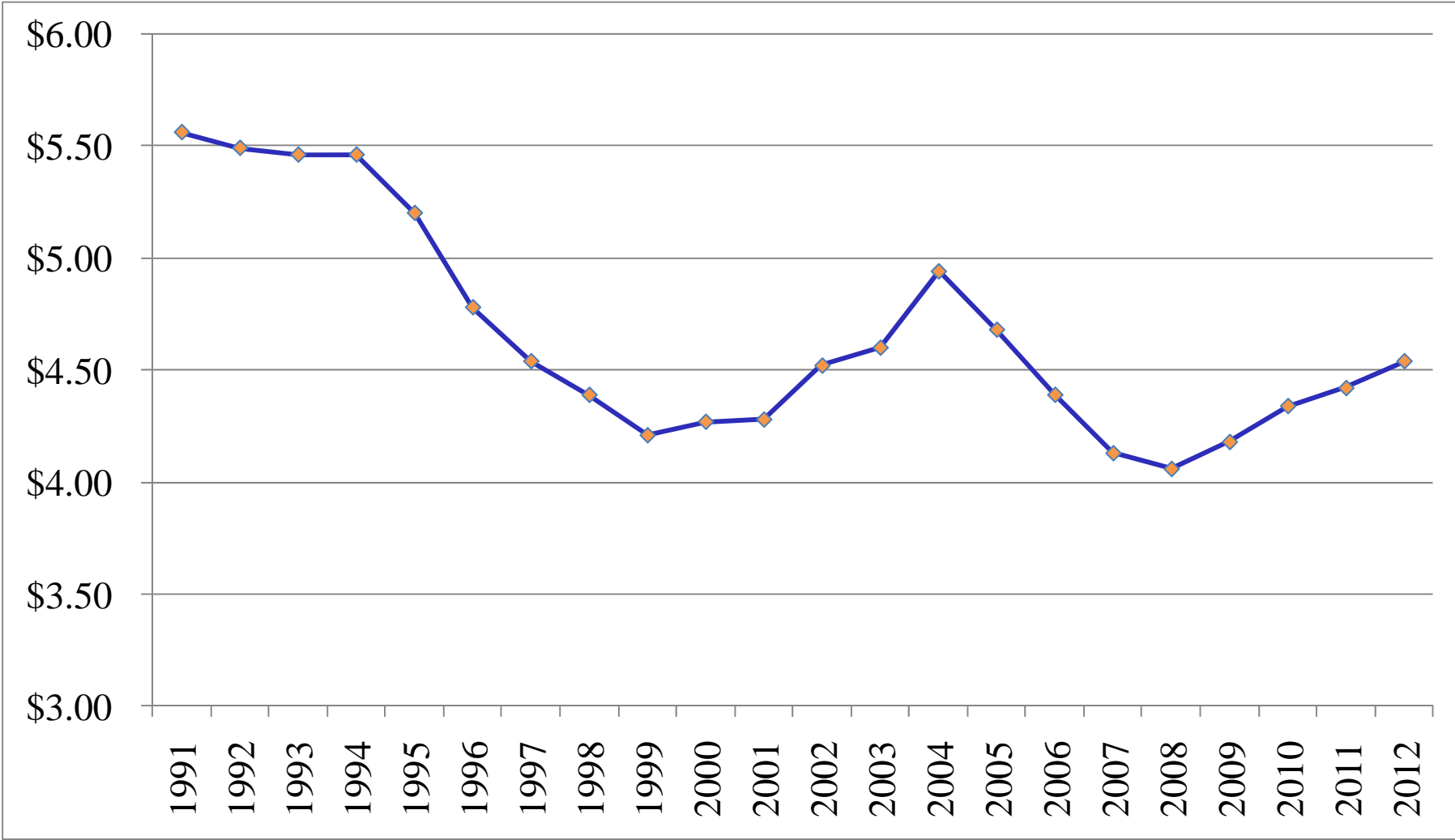
Two limits exist: overall percent increase in actual dollars and the mill rate.

- Act 32 Levy limit of net new construction (0.59%), or 0%; whichever is greater.
- 1992 limit: caps mill rate at \$5.13.
- “Allowable levy”
- Exemptions were taken for debt service, library and bridge aids.
- Dollar threshold based on limits above:  
\$29,757,394

# 2012 Proposed Budget

- Zero change in levy dollars from the prior year, for a total levy of \$28,531,297.
  - Unused capacity: \$ 1,226,097
- Mill Rate: \$4.54
- Total Percent Change in Dollars Levied: 0.0%
- Total Uses: \$77,471,107

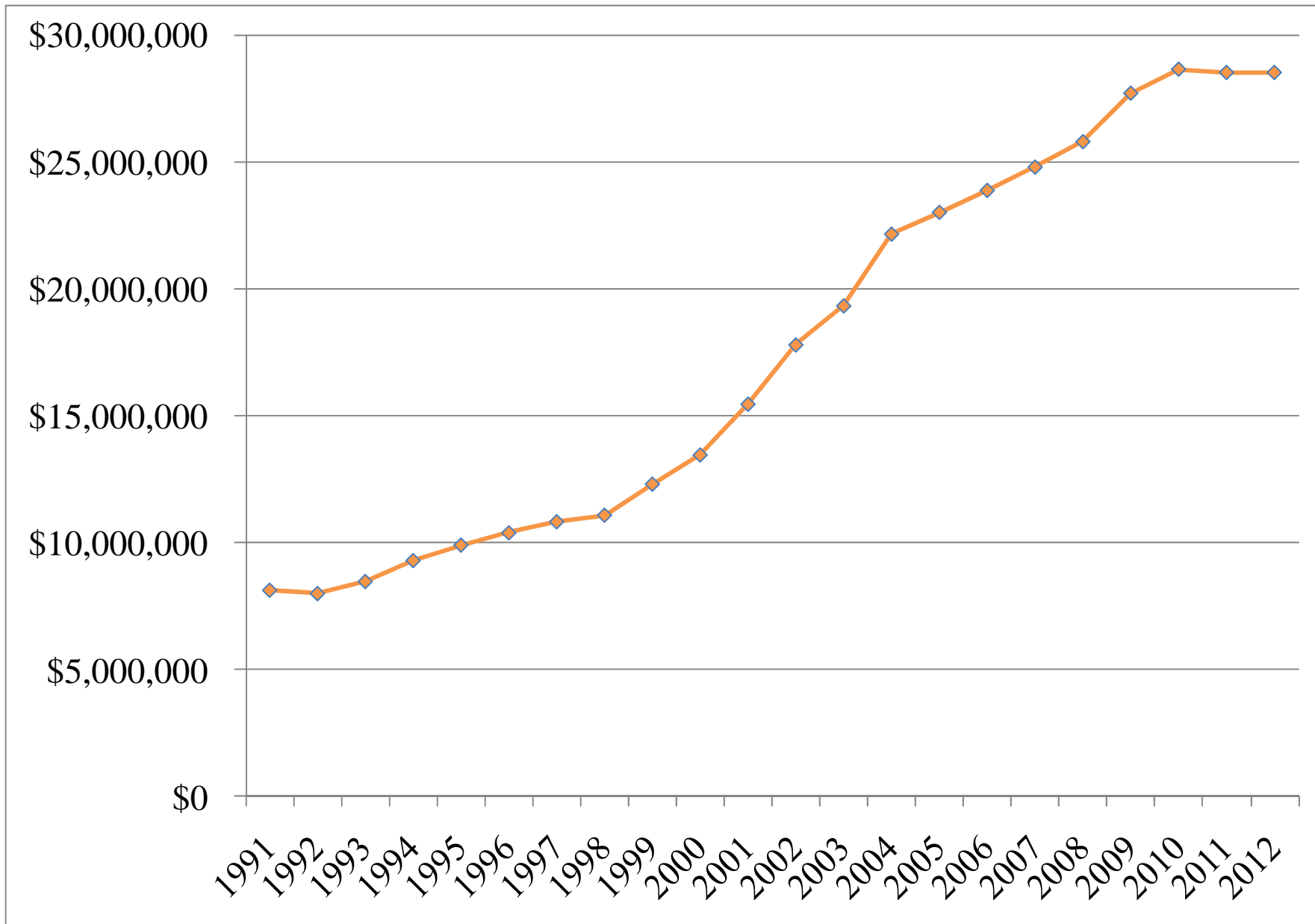
# Levy Rate



# The levy rate limit is on our radar.

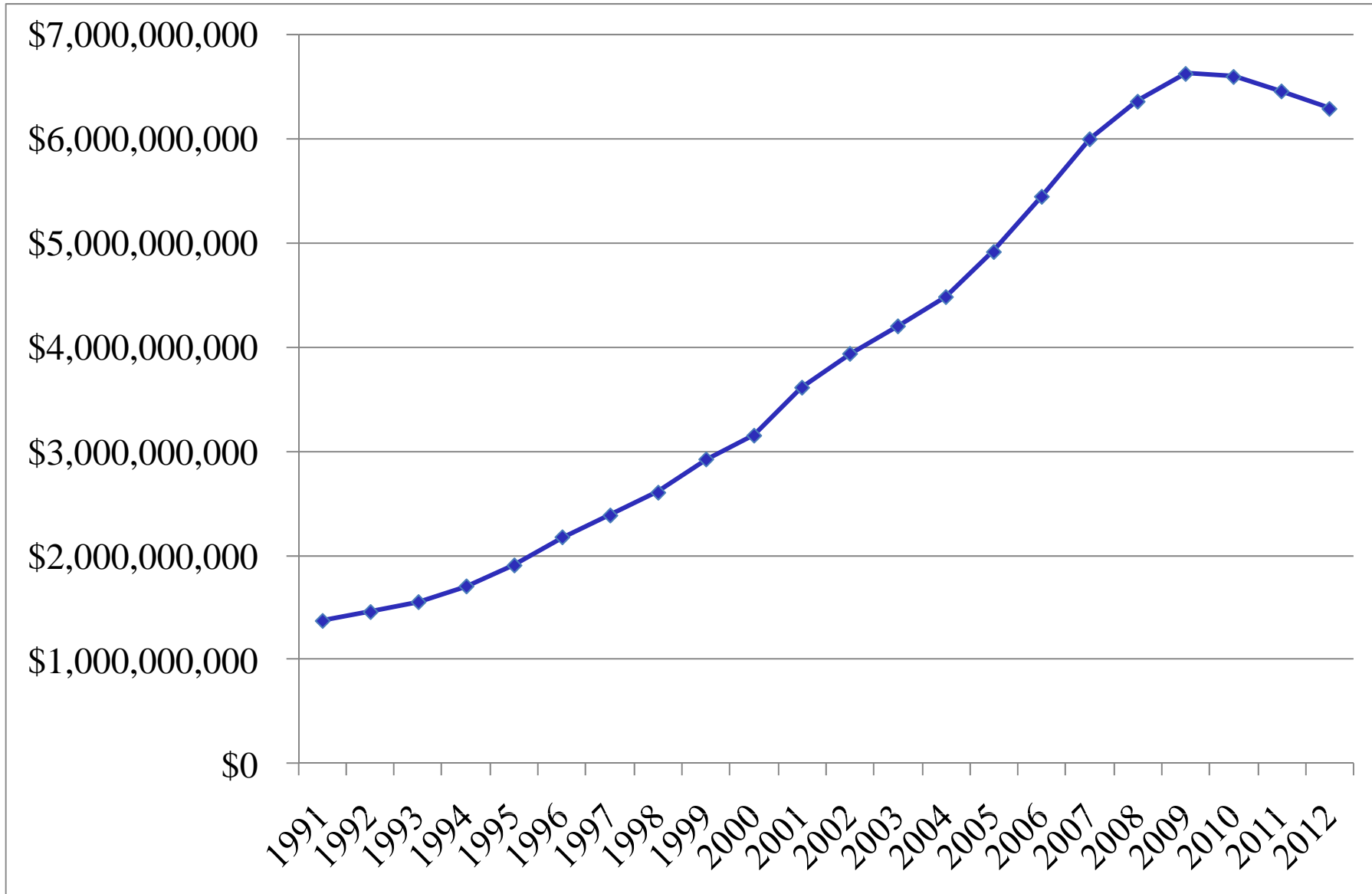
<u>Levy Year</u>	<u>Budget Year</u>	<u>Projected Equalized Value (TID out)</u>		<u>Estimated Total Levy Dollars Based on Percent Increase Limit</u>		
		<u>% Change</u>	<u>\$ Amount</u>	<u>% Change</u>	<u>\$ Amount</u>	<u>Rate</u>
2009	2010		\$6,597,841,700		\$28,659,120	\$4.34
2010	2011	-2.11%	\$6,458,351,100	-0.45%	\$28,531,297	\$4.42
2011	2012	-2.60%	\$6,290,286,000	0.00%	\$28,531,297	\$4.54
2012	2013	-3.00%	\$6,101,577,420	1.00%	\$28,816,610	\$4.72
2013	2014	-2.50%	\$5,949,037,985	1.00%	\$29,104,776	\$4.89
2014	2015	-2.00%	\$5,830,057,225	1.00%	\$29,395,824	\$5.04
2015	2016	-1.50%	\$5,742,606,366	1.00%	\$29,689,782	\$5.17
2016	2017	-1.00%	\$5,685,180,303	1.00%	\$29,986,680	\$5.27
2017	2018	0.00%	\$5,685,180,303	1.00%	\$30,286,547	\$5.33
2018	2019	1.00%	\$5,742,032,106	1.00%	\$30,589,412	\$5.33
2019	2020	1.00%	\$5,799,452,427	1.00%	\$30,895,306	\$5.33

# Property Tax Levy

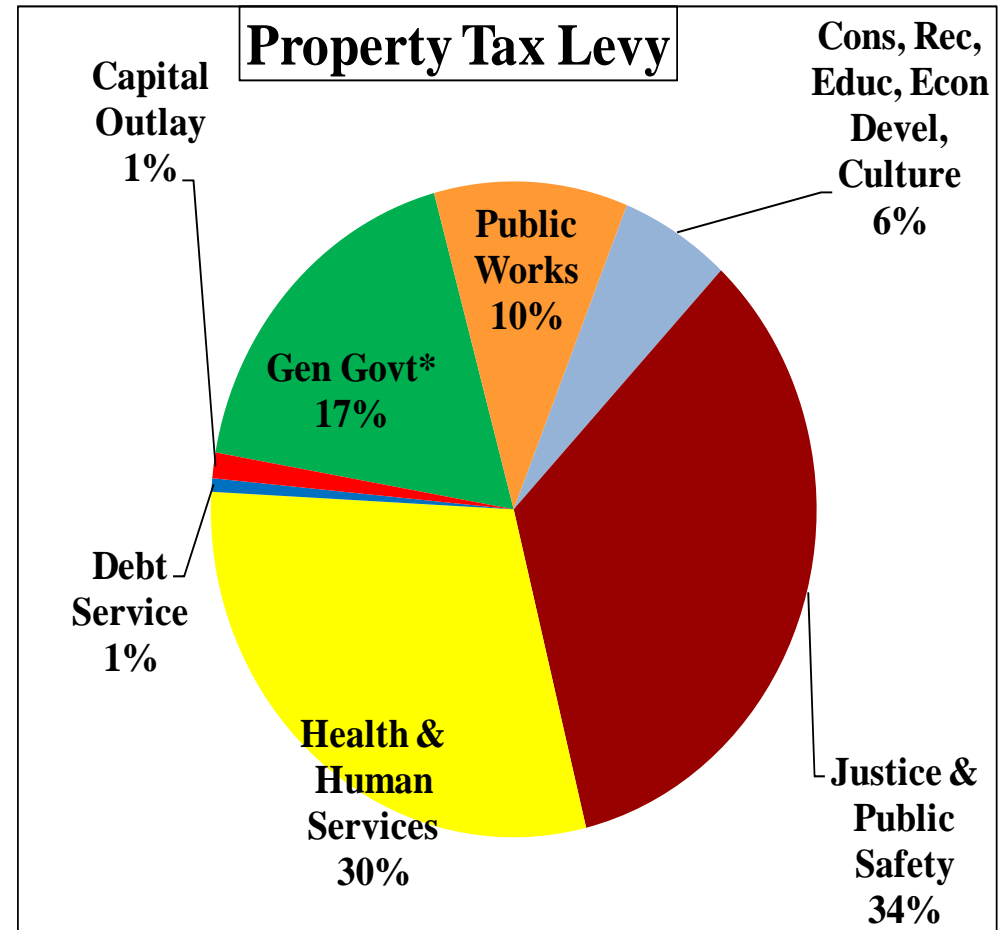
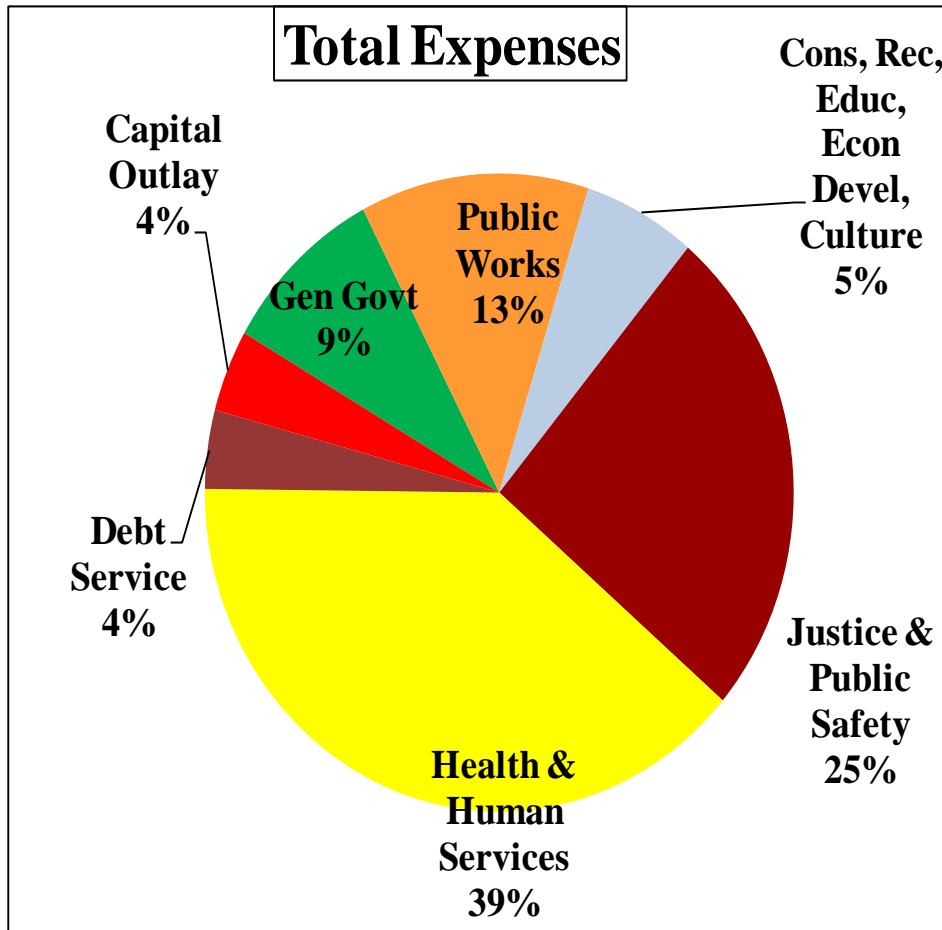


# Equalized Value

## Tax Increments Excluded

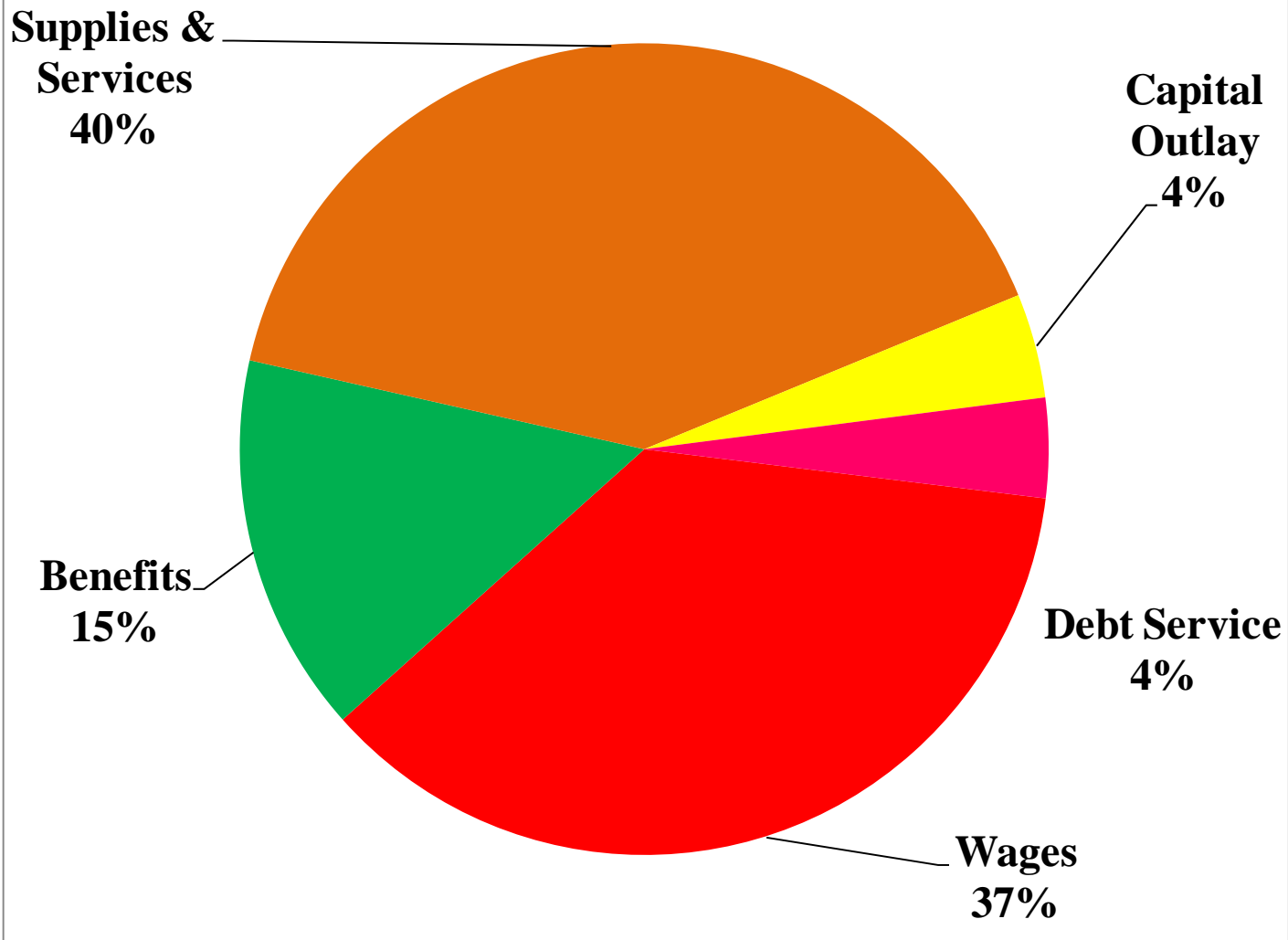


# 2012 Expenses by Functional Area



\*Because significant non-departmental revenues are accounted for as a function of "General Government," the net impact of these functions is to reduce the total levy by \$2,365,922. The actual levy expenditures, net of non-departmental revenues and transfers is \$6,773,881.

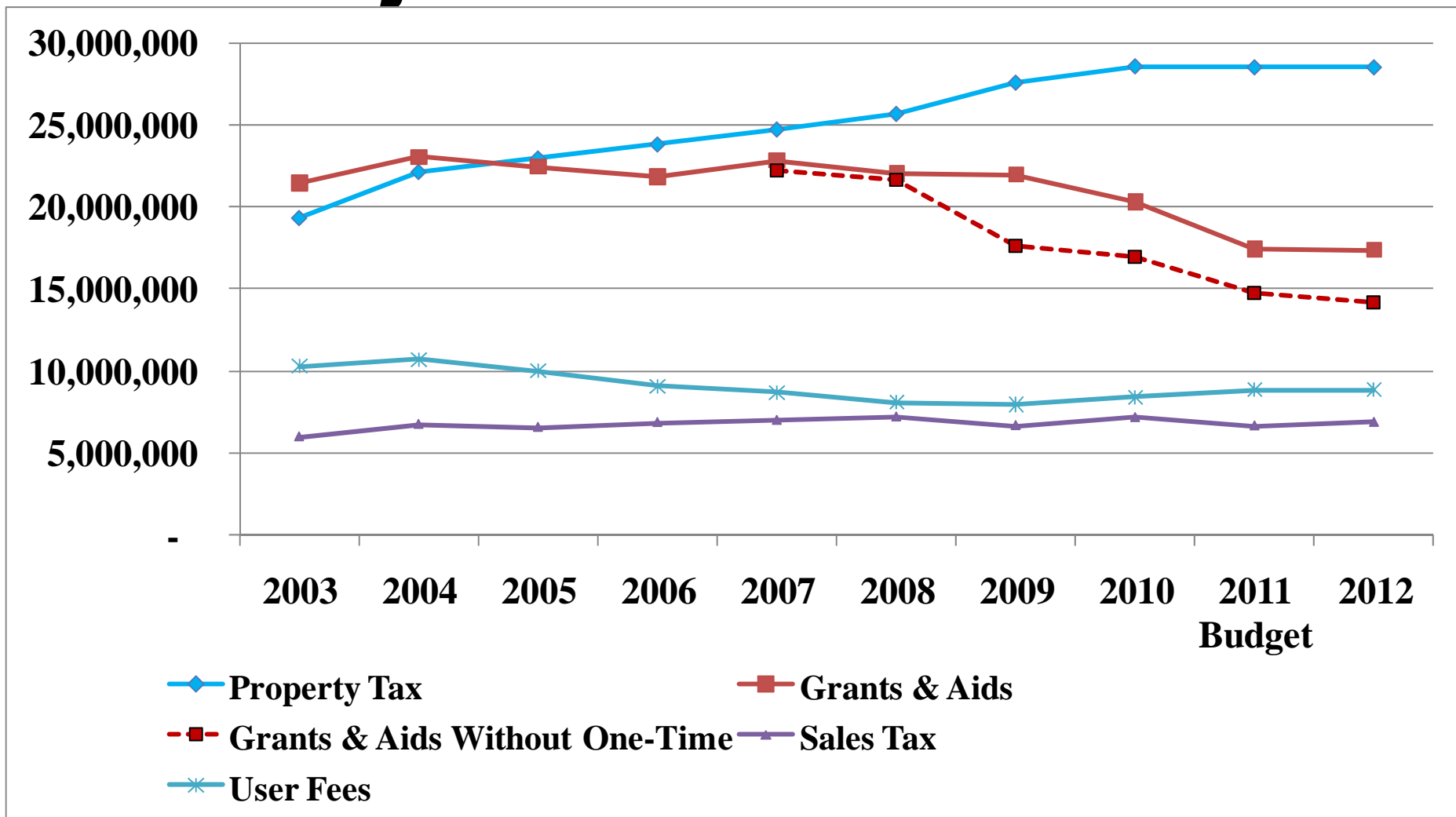
# Expenses by Category



Labor costs total 52% of the 2012 budget. If capital outlay is excluded, labor costs are 56% of the operating budget.

# Ten Year History

## Major Revenue Sources



# Barriers and Savings / Opportunities

## Barriers:

- Stagnant and declining revenue streams
- Plummeting interest earnings  
– From \$2,047,729 in 2007 to \$138,320 in 2012
- Shift in primary revenue for County operations – to Property Tax

## Savings / Opportunities:

- We will need to make systematic reductions through 2012
- Retirement contribution by most employees
- Future restructuring opportunities will need to continue in 2012
- Review of non-essential programs will need to continue in 2012

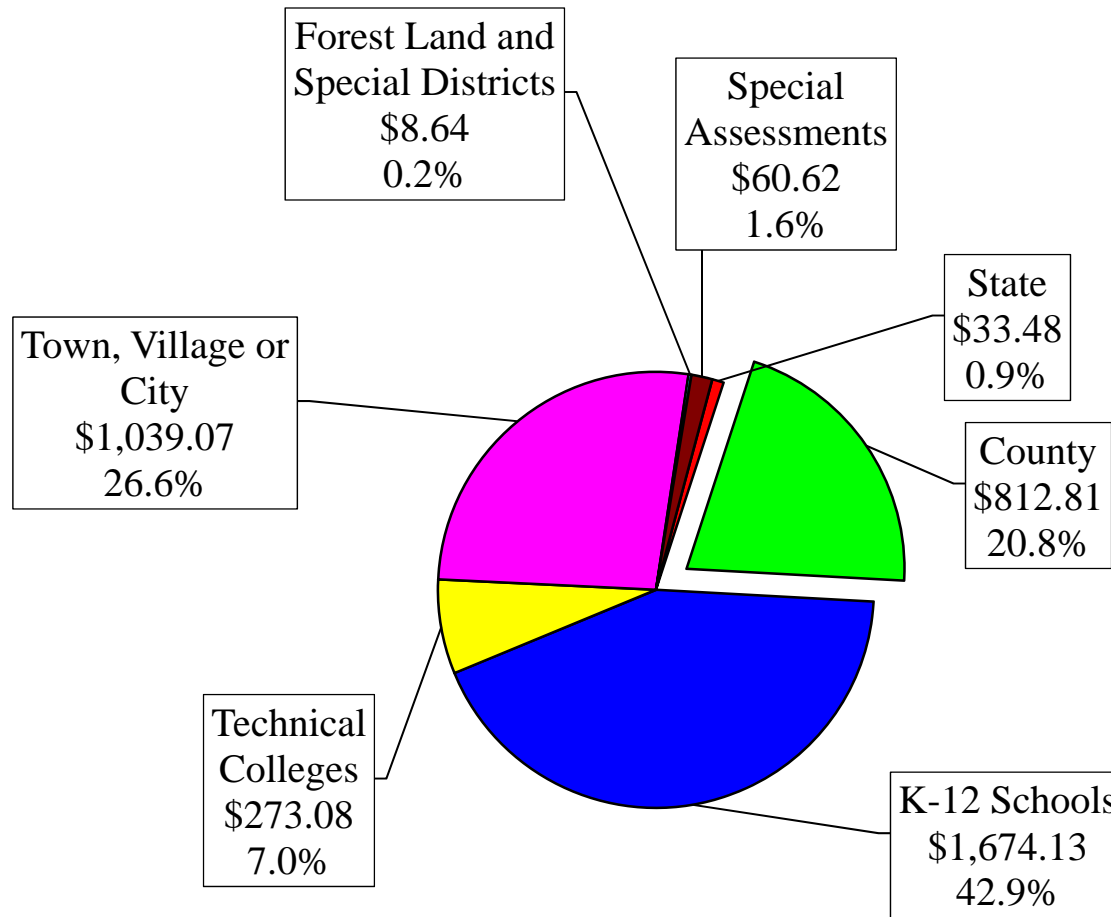
# Trends for 2012 and Beyond

- Revenue projections:
  - Declining equalized values in 2012 (-1.43%)
  - Continued flattening in equalized value growth and net new construction in subsequent years
  - Limited growth in sales tax
  - Continuing decline in grants and aids in mandated program areas
- The County will need to look for long term reductions in service as structural gaps emerge (efficiency measures, programmatic reductions).

# Trends for 2012 and Beyond

- Message to constituency:
  - 2012 = Service Sustainability
- Programmatic evaluation and prioritization
- Restructure of operations
- Service reductions

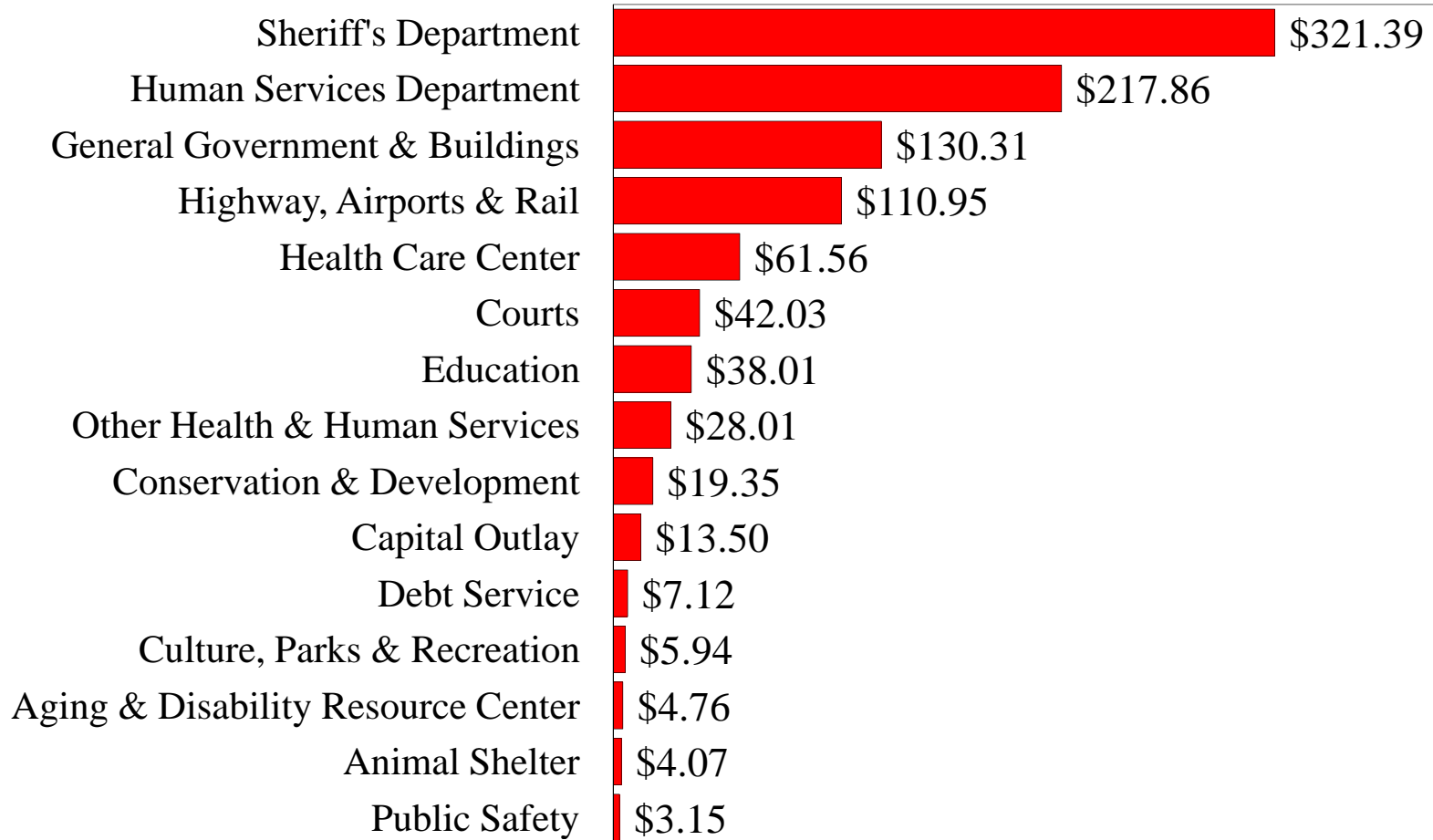
**Allocation of Total Sauk County Property Tax Bill by Taxing District**  
**Total average tax bill on a property of \$179,200: \$3,901.83**



2010 paid 2011 levy (2011 budget)

Based on totals for entire County. Individual municipalities may differ significantly.

## Allocation of Sauk County's Portion of the Property Tax



County property taxes are also reduced by revenues from sales tax by \$195.22 for an average property.  
This brings the total County portion of property tax to \$812.81.

# 2012 Budget Process Change

## Budget Amendments

- October 27, 2011. Written amendments due to the Accounting office.
- November 08, 2011. Finance review of submitted amendments.
- All amendments will be included in the County Board packet for November 15.
- Online:  
<http://www.co.sauk.wi.us/accountingpage/2012-budget-process>