

Members present: Tom Dorner, Lynn Eberl, Mike Flint, Marty Krueger and Tim McCumber

Others present: Kerry Beghin, Dave Bretl, Bryant Hazard, Lynn Horkan, Tom Kriegl, Rebecca Roecker and Joe Weber

The meeting was called to order by Krueger at 12:00 PM. Certification of open meeting compliance was given. **Motion by Dorner, second by Eberl to adopt the agenda. Motion carried. Motion by Flint, second by Dorner to approve the minutes of previous meetings Sept 3, 8 (joint w/ Personnel), 17 and, 23 (joint w/ Personnel). Motion carried.**

Public Comment: None

Communications: None

Discussion and action on 2021 budget recommendation to the County Board.

Bretl noted the committee's task is to work off the administrative presented budget or take another path to a balanced budget. He suggested first tackle sales tax, then fund balance use and then work through the list. Bretl also noted adjustments needed for the new administrator's salary/benefits and the General Transportation Aids (GTA). Committee consensus is to set sales tax budget then work through the other matters and variables with a final motion for the entire budget.

Committee discussed 2021 administrative coordinator budget and outside agency requests. The following budget adjustments were made to the administrative coordinator's budget through committee discussion and consensus:

- Increase Sales tax revenue to \$9,141,000 (lowest WCA Forward Analytics estimate) and remove administrative budgeted use of fund balance (\$500,000).
- Adjust Administrator budget to account for negotiated salary/benefits for the new administrator and additional \$25,649
- Reduce GTA funding adjustment from \$75,000 to \$15,000.
- Fund assistant district attorney for \$45,000
- Add \$80,000 from fund balance to contingency fund, do not budget for Veterans Service Readjustment Counselor, pursue enhanced partnerships with the Wisconsin Dept. of Veterans Affairs
- Defer Building Services tuck point projects, do not use fund balance to fund in 2021
- Defer Building Services vehicle purchase, do not use fund balance to purchase in 2021
- Fund Land Resources & Environment (LRE) Parks truck \$30,000 from levy
- Defer all other LRE vehicle purchases, do not use fund balance to purchase in 2021
- Reduce number of clean sweep events from 2 to 1, but retain \$1,000 for electronics disposal event(s), reducing levy by only \$39,000 not administrative recommendation of \$40,000.
- Restore Arts, Humanities & Historic Preservation program dollars \$20,000 as levy funded
- Eliminate the \$22,980 administrative coordinator's recommended increase to contingency fund.
- Allocate \$24,000 for economic development projects
- Adjust Sauk County share of Tri-County Airport funding split with Richland County to 74.5% or \$49,412
- Corporation Counsel funding for hybrid von Briesen & Roper retainer and staff model.
 - \$24,000 additional funding for counsel outside the von Briesen & Roper retainer.
 - \$74,774 additional funding for hybrid von Briesen & Roper model: not fill corporation counsel with staff (-\$132,109), reclassify principal assistant corporation counsel to assistant corporation counsel (-\$1,922), contract with outside counsel (+208,805).
 - Eliminate vacant paralegal position (-74,774)
- Outside agency requests not previously consented:
 - Zero funding for Sauk County Development Corporation.
 - \$25,000 for Boys & Girls Clubs.
 - Zero funding for Baraboo Acts Coalition.
 - \$28,000 for Friends of Baraboo River.
 - \$20,000 for Sauk County Historical Society.
 - \$10,000 for Kids Ranch.
 - Zero for Safe Harbor Homeless Shelter (request was withdrawn).
- Include Public Health requested new administrative specialist position in the budget as grant funded.
- Balance budget by increasing sales tax revenue. Any difference with rounding due to non-representative pay increase from 1.5% to 1.25% adjust sales tax.

		Total Tax Levy	Total Tax Levy
Sauk County 2021 Budget Property Tax Levy	2020 Paid 2021 Levy Requested - 2021 Budget Requests Over or (Under) Limit	36,258,834 3,998,497	36,258,834 3,998,497
		Administrative Coordinator Adjustments 9-22-2020 Tax Levy Impact	Finance Adjustments 10-07-2020 Tax Levy Impact
	Sales tax - More optimistic view on sales tax recovery. Finance 9-3-2020 cut of 30%= -2,966,700 to 6,922,300 (included in original budget request). Admin recom cut= -1,489,000 to 8,400,000. Finance final decision is WCA's 9-24-2020 lowest estimate = \$9,141,000.	(1,479,100)	(2,218,700)
	Sales tax - Use general fund balance to soften sales tax loss	(500,000)	-
	Sales tax - Force misc amount to adjust sales tax estimate	-	(16,420)
	Cost-of-living-adjustment (COLA) wage increase of 1.5% reduced to 1.25%	(79,600)	(79,600)
	Allow misc adjustments for COLA of 1.50% to 1.25% to adjust sales tax estimate	-	-
	Vacancy Factor - Use 2.0% centrally (excluding HCC)	(900,000)	(900,000)
	Contingency Fund - Increase with levy funds for misc adjustments	22,980	-
	Contingency Fund - Add \$80,000 from general fund balance	-	-
	Administrator - Economic development program funds added	-	24,000
	Administrator - Increase wages and benefits based on negotiated salary	-	25,649
	AHHP - Scale back program (probably means loss of \$7,750 matching grant, so loss of \$27,750 expenditure)	(20,000)	-
	Building Services - Communications project - Use general fund balance for project costs in excess of annual \$50,000 of levy	(100,000)	(100,000)
	Building Services - Defer carpet replacement at Law Enforcement Center	(50,000)	(50,000)
	Building Services - Tuckpointing - Defer project	-	(30,000)
	Building Services - Tuckpointing - Defer project or fund with general fund balance	(30,000)	N/A
	Building Services - Vehicle - Defer purchase	-	(42,500)
	Building Services - Vehicle - Defer purchase or fund with general fund balance	(42,500)	N/A
	Corporation Counsel - Additional funding for counsel outside the von Briesen & Roper retainer	-	24,000
	Corporation Counsel - Additional funding for hybrid von Briesen & Roper retainer and staff model: Not fill Corporation Counsel with staff -132,109 Reclassify Principal Asst Corp Counsel to Asst Corp Counsel -1,922 Contract with outside counsel +208,805	-	74,774
	Corporation Counsel - Eliminate vacant Paralegal position	(74,774)	(74,774)
	County Clerk - Scale back new contract with Municode to manage ordinances	(8,500)	(8,500)
	District Attorney - Do not fund state Assistant District Attorney with County funding	(45,000)	-
	Highway - Increase in general transportation aids anticipated	(75,000)	(15,000)
	Human Services - Department discretion of levy reduction - Increase state known revenues	(201,499)	(201,499)
	LRE - Defer extended cab compact truck for Parks or fund with general fund balance	(30,000)	-
	LRE - Defer replacement of 2012 truck	-	(25,000)
	LRE - Defer replacement of 2012 truck or fund with general fund balance	(25,000)	N/A
	LRE - Reduce number of clean sweep events from 2 to 1, but retain \$1,000 for electronics disposal event(s)	(40,000)	(39,000)
	Outside Agencies/Community Chest - Scale back funding from \$269,950 to \$161,900	-	(108,050)
	Outside Agencies/Community Chest - Scale back funding from \$269,950 to \$185,000	(84,950)	N/A
	Public Health - Fiscal Analyst reclass approved, but not to the level of Operations Manager as requested	(15,000)	(15,000)
	Register of Deeds - Add to transfer tax revenue	(40,000)	(40,000)
	Sheriff - Decrease Humane Society/Animal Shelter	(9,041)	(9,041)
	Sheriff - Department discretion of levy reduction - clerk vacant position not refilled	(64,000)	(64,000)
	Sheriff - Department discretion of levy reduction - crime prevention	(2,000)	(2,000)
	Sheriff - Department discretion of levy reduction - prisoner programs	(5,000)	(5,000)
	Tri-County Airport - New ownership allocation between Sauk and Richland Counties. Adjust Sauk's share to 74.5%, or \$49,412	-	(2,323)
	Veterans Service - Buyout care of veterans graves with general fund balance \$53,500	-	-
Veterans Service - Do not create Readjustment Counselor new position. Pursue enhanced partnerships with the Wisconsin Dept of Veterans Affairs first. Also add \$80,000 to contingency fund funded by general fund balance for possible mid-year adjustment related to Vets.	(100,513)	(100,513)	
	Total Adjustments	(3,998,497)	(3,998,497)
	2020 Paid 2021 Levy with Adjustments - 2021 Budget	32,260,337	32,260,337
Compare to Limits	2020 Paid 2021 Levy Limits - 2021 Budget Over or (Under) Limit	32,260,337 0	32,260,337 0
Compare to Prior Year	2019 Paid 2020 Actual Levy - 2020 Budget	31,730,876	31,730,876
	Dollar increase or (decrease) from 2020 budget levy to 2021 requested	529,461	529,461
	Percent increase or (decrease) from 2020 budget levy to 2021 requested	1.67%	1.67%

Motion by McCumber, second by Flint to forward the consented budget to the County Board with a tax levy of \$31,730,876. Motion carried.

Presentation of County financial reports.

Beghin noted sales tax has already been discussed. She reviewed other notable items.

Bretl noted the process of last call for CARES funding.

Next meeting:

November 4, 2020, 8:30 am – Regular meeting

Motion by Dorner, second by Flint to adjourn the meeting. Motion carried.

Respectfully submitted,

Lynn Eberl, Finance Committee Secretary