

## **BUDGET MESSAGE FISCAL YEAR 2020-2021**

### Introduction

W.S. 16-4-104(d) requires that each proposed and adopted budget be accompanied by a budget message in explanation of the budget, containing an outline of the proposed financial policies for the budget year, and a description of the important features of the budgetary plan. It must also include the reasons for changes from the previous year in appropriation and revenue items and explain any major changes in financial policy.

### Financial Policies

Campbell County Government shall continue to be governed by the Fiscal Policies and Procedures Manual adopted by the Board of Commissioners on March 5, 1991, and as subsequently amended by the Board.

### Important Features of the Budgetary Plan

For the fiscal year 2020/2021 budget, beginning July 1<sup>st</sup>, the highest priority is to appropriately fund the operational budgets of county offices, departments, and boards in order to provide the public with those services identified and required under Wyoming Statute. Annually, the Board of Commissioners reviews and determines the total mill to be levied, based upon budgetary needs. Historically, the Board has set the mill levy below the maximum level of twelve (12) mills, and this year that direction continues with a mill levy proposed at 11.276. Under the Constitution of the State of Wyoming, Article 15 § 5, County levies are limited: For county revenue, there shall be levied annually a tax not to exceed twelve mills on the dollar for all purposes including general school tax, exclusive of state revenue, except for payment of public debt and the interest thereon.

For fiscal year 2020/2021, the emphasis will be on providing basic services at levels established in the preceding fiscal year. This emphasis was communicated to departments and boards in the budget message provided to departments and boards prior to their budget submissions in anticipation of projected declining revenues due to the mineral industry market and COVID-19. Departments were asked to keep requested expenditures at or below fiscal year 2019-2020 levels. Accordingly, construction and capital outlay was also reduced from \$13,335,500 to \$5,677,800 and \$3,048,909 to \$1,379,577, respectively. Significant projects for fiscal year 2020-2021 includes:

- completion of work required for relocation of Road & Bridge to the Hannum site,
- landfill remediation,
- building maintenance and repairs due in part to storm activity, and;
- parking garage rehabilitation

Significantly, a decision was made to delay the remodel of the site identified as the courthouse annex with a projected cost of \$1.8 million.

The Optional 1% sales tax budget is \$8,041,171 in FY 2020-2021 which includes Joint Powers Fire Board allocation of \$378,651. This budget is reflective of a flat projection in sales tax revenues. The Optional 1% sales tax approved by the citizens of Campbell County every four years continues to be used for projects and activities supported by the citizens of Campbell County as reflected in a survey, which include county roads and equipment, operating funding

for the Senior Center and local human services providers, public safety equipment, landfill improvements and equipment, Gillette College, library collection and museum activities, Veteran's services, and additional youth programs.

The FY 2020-21 County Budget separated by expenditure category:

Total Operating	79%
Total Capital	1%
Total Capital Construction	5%
Optional 1% Sales Tax	7%
Grants	<u>8%</u>
	100.00%

Changes in Appropriations and Revenue

The assessed valuation for Campbell County is projected to fall from \$4,470,155,344 to \$4,242,000,000. The budget for Fiscal Year 2020/21 will fall accordingly from \$128,362,617 to \$114,576,043, a decrease of just under \$14 million. The Board of Commissioners has efficiently organized and budgeted judiciously acknowledging the continued expected decline of the assessed valuation and reduced revenues both in this fiscal year and the subsequent fiscal year.

No merit or COLA adjustments have been budgeted for county employees although some adjustments were made to wages due the results of a compensation study performed by Segal Waters which showed a market adjustment was needed for some Sheriff Office and Fire Department employees.

Major Changes in Financial Policy

There have not been major changes in financial policy.

**APPROVED** this 16<sup>th</sup> day of **June 2020**.

**BOARD OF COUNTY COMMISSIONERS  
CAMPBELL COUNTY, WYOMING**



D.G. Reardon, Chairman

ATTEST:



Susan F. Saunders, County Clerk