



2022

Sauk County, Wisconsin
Finance Committee
Proposed Budget

Sauk County 2022 Finance Committee Budget

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2022 BUDGET MESSAGE FROM THE ADMINISTRATOR

TO THE HONORABLE SAUK COUNTY BOARD OF SUPERVISORS:

The annual budget is the most important public policy document we prepare on an annual basis. As the first Administrator for Sauk County, and the new budget process that goes with it, I am presenting the 2022 proposed annual budget to the county board for its consideration.

Sauk County uses its annual budget of \$149,007,263 million and 646 full-time equivalent employees to administer over 350 mandated programs across 27 departments. The local tax levy provides \$30,894,764 of the overall budget, with the remainder coming from state and federal funding, and revenues generated from service fees. Not affecting the levy but included in this budget is a new Highway building and multiple projects funded by the American Rescue Plan Act (ARPA). We have the second highest bond rating possible, and currently have reasonable cash reserves to protect the County from any unforeseen consequences.

The departments which make up the majority of our budget include the Human Services Department \$26,333,516, the Sheriff's Office \$16,288,518, the Health Care Center \$12,610,263, and the Highway Department \$12,410,400 (excluding \$38,000,000 put in the budget as a projection for a new shop – actual amount will not be known until bids are accepted). The Sheriff's Office budget has 84% of its total budget come from levy dollars, while the Human Services Department has 29%. The Highway Department has 37% of its budget come from levy dollars, and the Health Care Center 9%.

Overall, our tax levy has decreased by \$1,365,573, largely due to paying off the debt for the Sheriff's Office/Jail, which had debt service of \$1,862,000 in 2021. While this is a savings to the taxpayer, debt service payments are not subject to property tax levy limits. We are operating in a very restricted financial environment, and both the County Board of Supervisors and department heads have worked diligently to keep expenditures down while increasing revenue sources.

There are many challenges associated with the ever-increasing cost of administering unfunded state mandates, maintaining the county infrastructure and managing increasing vendor costs for: health insurance, liability insurance, workers compensation insurance, property insurance, fuel and natural gas, supplies, and service providers.

Through the due diligence of department heads and staff in conjunction with their oversight committees, we have continued to meet budget challenges to provide high quality and cost effective services to our constituents while staying within the guidelines set forth by the state for our budget.

More specifically, we faced many significant challenges in the development of the 2022 budget. Those challenges include:

- Health Insurance increase of 6.9%, equal to \$343,019.
- Maintaining our contracted services, and purchasing from vendors with their rates increasing, at the same time state law mandates an increase of 0% or the increase in Net New Construction whichever is larger.
- Ensuring that the wage scale was adjusted by 1% for 2022 or \$772,494. We fully realize that it is easier and less expensive to keep and retain good employees rather than recruit and train new.
- There was a loss of State inmates in the jail of \$237,199, and a loss of revolving loan fund repayments of \$42,652 due to loans being paid off.

Compiling the budget is a complex process that should ensure that the allocation of available resources meets the needs of today and into future. Departments, oversight committees, the Finance Committee, Administration, Accounting, and Personnel have analyzed, reviewed, recommended changes, and re-analyzed all proposed programs operations, revenues, expenditures, staffing levels, capital projects, debt and fund balances. This process is to ensure compliance with the state law, but more importantly to ensure our budget is as lean as possible.

This budget we are recommending for 2022 includes some expenditure reductions, some revenue increases, use of some of the fund balance, and following the State Statutes and State Department of Revenue guidelines. The following chart depicts the 2022 recommended budget figures:

	2022 Budget Recommended	2021 Budget	Dollar Change	Percent Change
Operating Levy	\$30,894,764	\$32,260,337	(\$1,365,573)	(4.23%)
Levy Rate	\$3.85	\$4.33	(\$0.48/1000)	(10.91%)
County Operations **	\$149,007,263	\$106,460,958	\$42,546,305	39.96%
Debt Service	\$1,028,673	\$2,924,548	(\$1,895,875)	(64.83%)
Equalized Value	\$8,017,348,500	\$7,457,984,600	\$559,363,900	7.50%
Revenues **	\$107,581,093	\$60,829,714	\$46,751,379	76.86%

**2022 Includes \$38 million for the Highway Shop and \$7.6 million of ARPA funding

Revenues:

Wisconsin State Statute §66.0602 limits the county operating property tax levy increase to 0% or the percent increase in county-wide net new construction value, whichever is greater. Equalized value due to net new construction increased 0.947% or \$269,624. There were also 3 terminated tax incremental financing districts, which generate an additional \$15,943. Total additional levy capacity is \$285,568. Governments are also allowed to increase levy for new debt and must decrease levy for decreased debt. There is \$38 million of debt issuance and expenditure as a place holder in the 2022 budget for the construction of a new Highway facility, as the current facility was constructed in 1949. The first repayments on this new debt are expected for the 2023 budget. The proposed 2022 levy rate is \$3.85/\$1,000 of valuation, versus the current levy rate of \$4.33/\$1,000.

County sales tax revenue for 2022 is projected at \$9,482,726. State shared revenue will be \$771,752.

Expenditures:

Departments provided program prioritization and review of their budget to the Administrator. It should be noted that the 13 following positions were reviewed and reclassified for increased responsibilities and duties, and those reclassifications will be implemented with the 2022 budget. Those positions are:

Administration - Community Development Coordinator	Tax levy
ADRC – Accounting Assistant	Tax levy
ADRC - Van Driver to Transportation Assistant	Tax levy
Clerk of Courts - Accounting Technician to Chief Deputy Clerk of Courts	Tax levy
Health Dept - Program Assistant to Environmental Health Analyst	Tax levy
Health Dept - Quality Improvement Coordinator to Health Data Analyst	Grants
Human Services - Child Protective Services Program Support to Family Support Specialist (2)	Tax levy
Land Resources & Environment (LRE) - Parks Program Coordinator to Operations Coordinator	Tax levy
LRE – Conservation Technician to Conservation Technician Advanced	Tax levy
LRE - Parks & Recreation Assistant half-time to full-time	Tax levy
MIS - GIS Analyst to Deputy Surveyor/GIS Analyst	Tax levy
Extension Education Admin Specialist to Office Coordinator	Tax levy

Further, 11 new positions are being created to meet the evolving needs of departments.

ADRC – Dementia Care Specialist	Grants
Child Support – Program Assistant (3-year project)	66% Grants, 34% General fund balance
Human Services – Child Protective Services Family Support Specialist	Tax levy
Human Services – Mental Health Stabilization Case Manager	Grants and fees
Justice, Diversion, & Support – Case Coordinator	25% Tax levy, 75% Grants
*Public Health – Communications Specialist	Grants
*Public Health – Nurse Supervisor	Grants
*Public Health – Technician (2)	Grants
Sheriff/Courts – Court Security Officer (2)	Tax levy

*Updated 10/28/2021

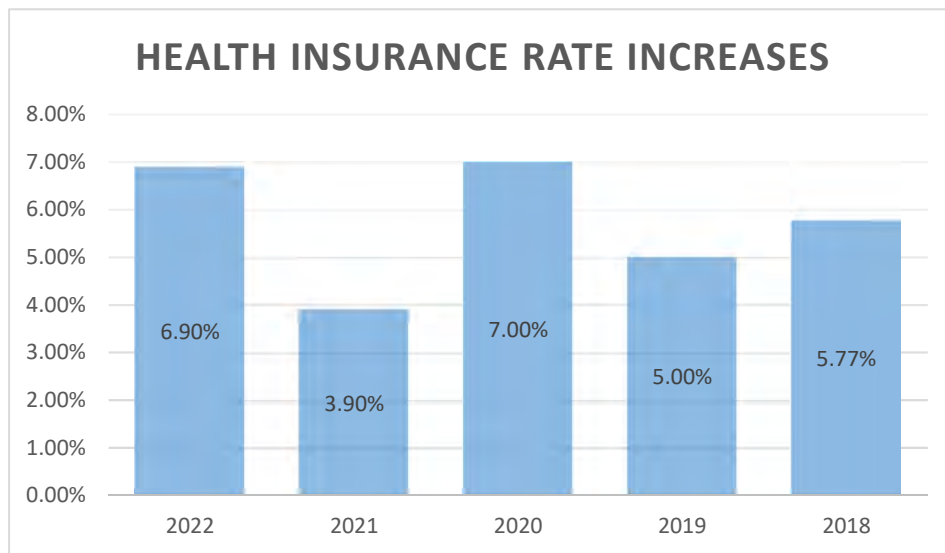
Finally, some positions are slated to be eliminated or reduced.

Courts – Law Intern	Tax levy
Health Care Center – Environmental Services Manager, net of Housekeeper Lead designation	Tax levy
LRE – Administrative Assistant	Tax levy
LRE – Education Assistant Limited Term Employee	Tax levy
Management Information Systems (MIS) – MIS Intern	Tax levy
MIS – Web Application Developer	Tax levy
Personnel - Intern	Tax levy

Salaries and Fringe Benefits:

Cost of Living Adjustment: The 2022 budget is constructed to include a cost of living adjustment of 1.00% to the entire non-represented employee wage scale. Remaining competitive with the job market saves tremendously on recruitment and training costs. Merit increases are included as provided for in the County’s Personnel Ordinance. Also, the wage scale is being recalibrated by a few pennies here and there so that exempt hourly rates are based on the same annual salaries regardless of the number of hours worked per day.

Health Insurance: There will be a 6.9% increase to health insurance rates totaling approximately \$343,019 for the plan renewal. This equates to 28.57% increase over the past five years in premium. In 2022, employees will be paying 12% of the health insurance premium. The 2022 budget includes County contributions to health insurance of \$9,127,360.



Retirement: The Wisconsin Retirement System rates and employee eligibility for the County are determined by the Wisconsin Employee Trust Funds. The 2022 budget includes County contributions to the retirement system of \$2,917,438, with approximately 92% funded by the tax levy.

Classification	2022 Rates		2021 Rates	
	Employer	Employee	Employer	Employee
General	6.50%	6.50%	6.75%	6.75%
Elected	6.50%	6.50%	6.75%	6.75%
Protective	12.04%	6.50%	11.84%	6.75%

Debt Service:

Budgeted debt service payments will change from \$2,924,548 in 2021 to \$1,028,673 in 2022, a decrease of \$1,895,875. This decrease is due to payoff of the last debt for the Law Enforcement Center.

Capital Outlay and Capital Projects:

The 2022 budget shows the capital outlay listed throughout the budget. These projects are being funded in the 2022 budget as follows:

Tax Levy	970,081
Fund Balances	6,887,739
State and Federal Aid	2,805,319
Debt Issuance	38,000,000
Total	48,663,139

Other Miscellaneous Items Included in the 2022 Budget

Appropriations for non-departmental items included in the budget are as follows:

Agricultural Society (Fair Board)	\$25,000
Baraboo Area Homeless Shelter	\$25,000
Baraboo Dells Airport	\$4,100
Central Wisconsin Community Action Council	\$7,500
Conservation Congress	\$1,400
Hope House	\$25,000
Reedsburg Airport	\$4,100
Sauk County Historical Society	\$25,000
Sauk Prairie Airport, Inc.	\$4,100
VETS	\$3,880
Total	\$125,080

The summary information in the budget book should give you an awareness of individual department programs, the financial trends within a department and any budget issues and changes to department programs. My personal thanks to the Finance Director Kerry Beghin, Accounting Manager Lynn Horkan, Personnel Director Kasey Hazard, MIS Director Steve Pate, department heads, other county staff, The Finance Committee, and the Oversight Committees for their diligence in developing an allowable and effective budget.

Respectfully Submitted,

Brent Miller
Administrator

BUDGET TEAM

Brent Miller Kerry Beghin Kasey Hazard Lynn Horkan Steve Pate

FINANCE COMMITTEE

Marty Krueger, Chair Tom Dorner Lynn Eberl Mike Flint Tim McCumber

Sauk County 2022 Budget - Changes from Requested Budgets

Updated 10-15-2021

	Total Tax Levy
2021 Paid 2022 Levy Requested - 2022 Budget	33,016,773
Requests Over or (Under) Limit	2,122,009
	Adjustments Tax Levy Impact
Administrator - Utilize Ho-Chunk intergovernmental funds for Indigenous Peoples' Day \$10,000	-
ADRC - Additional federal and state funding for a Dementia Care Specialist, and other miscellaneous adjustments	(24,293)
ADRC - Purchase two additional vehicles from ADRC fund balance and reduce mileage reimbursement	(9,600)
ADRC - Utilize Ho-Chunk intergovernmental funds for breakfast bags \$15,500	(15,500)
Arts, Humanities & Historic Preservation - Reduce levy of \$51,905 by \$26,000 to \$25,905	(26,000)
Building Services - Computers and cameras for Zoom use of courtrooms funded by general fund balance	(8,260)
Building Services - Fund renovation/refurbishment (courthouse clock faces and hands) with American Rescue Plan Act funds	(50,000)
Building Services - Increase estimate of rent of fiber optics from \$165,000 to \$220,000	(55,000)
Building Services - Not reclassify Building Maintenance Tech to Bldg Mgr (+\$17,343), but add leadworker	(15,011)
Building Services - Reduce building security from \$15,000 to \$5,000 based on prior years' expenses	(10,000)
Building Services - Scale back tuckpointing from \$30,000	(30,000)
Circuit Courts - Bailiff reduced from \$15,946 to \$14,946	(1,000)
Circuit Courts - Jury mileage reduced from \$10,000 to \$8,500	(1,500)
Circuit Courts - Jury Per diem reduced from \$30,000 to \$25,000	(5,000)
Circuit Courts - Law clerk reduced from \$12,926 to \$8,000	(4,926)
Circuit Courts (and Sheriff) - Add two Court Security Officers, instead of the three requested	(102,898)
Corp Counsel - Fund contracted general attorney with general fund balance	(50,000)
Corp Counsel - Increase contracted children's matters attorney from \$35,000 to \$85,000, and fund all with general fund balance	(35,000)
Corp Counsel - Scanners funded by general fund balance	(1,700)
County Board - Fund County Board lodging at WCA Convention with general fund balance	(5,040)
County Board - Fund one-time Roll Call system upgrades with general fund balance	(7,500)
DA - Do not increase Victim Witness Specialist from 0.80 to 1.00 FTE. \$11,240 increased cost, net of state funding \$5,283	(5,957)
Environmental Health - Increase estimate of license fees from \$425,154 to \$485,000	(59,846)
Environmental Health - Utilize carried forward funds of \$30,000 to get to \$515,000 of pre-COVID license fee revenues	(30,000)
Extension Education - County-only portion of Human Relationships Educator (0.50 FTE) funded by a one-year grant in 2022	(42,926)
Health Care Center - Eliminate Environmental Services Manager and reclassify a Housekeeper to a lead position	(78,476)
Health Care Center - Vacancy factor from \$400,000 to \$450,000	(50,000)
Health Care Center - Wifi access points and receptionist phone set funded by Health Care Center retained earnings	(5,500)
Highway - At the Highway Commissioner's discretion, reduce levy use by \$200,000. County Highway road construction	(200,000)
Highway - General Transportation Aids from DOT released 9-23-21 at \$1,601,662 (\$1,570,894 was estimated)	(30,768)
Highway - Utilize Ho-Chunk intergovernmental funds for Highway operations, including access to the Nation's businesses and residential areas	(32,380)

Human Services - At Human Services Director's discretion, Reduce levy use by \$300,000; and, Find alternate funding for: 1. Levy-funded half of new Mental Health Crisis Stabilization Case Manager to work with veterans (\$102,914, half=\$51,457) 2. New Child Protective Services Family Support Specialist \$78,689, all levy. The Director brought forward multiple adjustments, and an additional levy reduction of \$24,742.	(454,888)
LRE - Fund Discover Wisconsin with general fund balance	(25,000)
LRE - Fund Emerald Ash Borer tree removal with general fund balance	(25,000)
LRE - Increase estimate of Parks Entrance Fees from \$115,000 to \$120,000	(5,000)
LRE - Remove Administrative Assistant and Education Assistant LTEs, \$9,173 each	(18,346)
LRE - Utilize Ho-Chunk intergovernmental funds for Parks operations, including Man Mound National Historic Landmark and the Yellow Thunder Memorial	(32,380)
MIS - Adjustments related to changes in other departments	-
MIS - Eliminate 0.57 FTE Web Application Developer \$60,757, but add contracted of \$7,500	(53,258)
MIS - Fund final year of Kronos licensing and AS400 with general fund balance \$12,500	(12,500)
MIS - Remove Intern	(7,756)
Outside agencies - Restore Conservation Congress funding	1,400
Personnel - Eliminate Intern \$9,695	(9,695)
Personnel - General staff development of \$15,000 funded with general fund balance	(15,000)
Personnel - Risk management staff development of \$10,000 funded with general fund balance	(10,000)
Personnel - Wellness activities funded by general fund balance	(2,500)
Public Health - Addition of COVID-related grants for immunization, recovery, and workforce development totaling \$266,502	-
Public Health - Addition of Drug Free Communities grant \$125,000	(125,000)
Public Health - Contract for Disease Investigation Specialists \$248,331	-
Register of Deeds - Increase filing fees estimate from \$275,000 to \$285,000	(10,000)
Register of Deeds - Increase transfer tax estimate from \$240,000 to \$250,000	(10,000)
Sales tax - Increase original estimate by \$100,000, and force final amount under limit of \$17,273	(82,727)
Sheriff - At the Sheriff's discretion, reduce \$100,000 plus \$102,898 (an amount equal to 1 of 3 requested Court Security Officers)	(202,898)
Surveyor - Reduce monumentation bounty fee estimate from \$18,000 to \$12,000	(6,000)
Veterans Service - Not provide increase requested of \$5,000, scale back by another \$3,000 based on historical usage to \$22,000	(8,000)
WIC - Use carried forward funds instead of tax levy	(13,381)
FINANCE ADJ County Board - Eliminate funding for Wis Dells WCA convention lodging \$5,040 (was general fund balance)	-
FINANCE ADJ AHHP - Restore AHHP funding of \$21,000 (the Extension Education, Arts & Culture Committee has indicated they will suspend expenditures in 2021 and will carry forward \$5,000 to 2022)	21,000
FINANCE ADJ Outside agencies - Reduce Baraboo Area Homeless Shelter from \$35,000 to \$25,000	(10,000)
FINANCE ADJ Treasurer - Increase interest on invested funds	(11,000)
FINANCE ADJ LRE - Utilize ARPA funds for Discover Wisconsin, rather than general fund balance \$25,000	-
Total Adjustments	(2,122,009)
2021 Paid 2022 Levy with Adjustments - 2022 Budget	30,894,764



ACCOUNTING DEPARTMENT

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To: County Board Members
Date: October 19, 2021
About: 2022 Budget - County Board October Presentation

As you begin your review of the 2022 budget in its entirety, please keep in mind the attached guidance that the County Board (mission and vision) and Finance Committee (policies, priorities and definitions) have adopted. This overarching guidance is meant to focus decision-making on the larger goals of Sauk County, rather than the narrower scope of each department. With the realities of the current economy, as well as tight levy limits, consideration of these concepts was integral to budget development.

Levy Limits

The majority of the levy will be able to increase by the greater of 0.00% or the percent of net new construction (0.947% for the 2022 budget), plus adjustments for tax incremental financing districts for a total allowed increase of \$285,568. Adjustments are also required for personal property aid, resulting in a decrease of \$73,719. Exemptions for debt service, library aids, bridge aids and special charges are available and have been exercised, providing a decrease of \$1,577,422. There is a large decrease in the allowable amount due to payoff of Law Enforcement Center debt of roughly \$1.8 million. There was no carryover of prior year levy capacity.

How to Read This Book

The first group of introductory pages are summaries of the budget recommendation made by the Finance Committee. The detailed pages are the departmental budgets and include all of the Finance Committee's recommendations.

The budgets as recommended by the Administrator, including line items, can be found on the County's website at <https://www.co.sauk.wi.us/accounting/2022-budget-process-and-documents>.

The recommended changes from the original requests made by Administrator Miller and the Finance Committee are:

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 - Sauk County property tax dollars respond to social need. The need for County services 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 outside funding sources. Planning for, rather than reacting to, rising expenses in a culture of innovation is strongly encouraged as programs evolve. When making adjustments, recognize that programs substantially funded by state or federal funds, leverage local tax dollars. In other words, a program that is half funded by state and/or federal money only uses half as many local dollars per dollar of gross spending, compared to a program that is not even partially funded by state and/or federal money.

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.

Budget Policy 8 - Sauk County will encourage information sharing with other counties and other units of government to increase the effectiveness of the use of resources to meet the needs of citizens.

Budget Policy 9 - Many Sauk County services are offered annually, not because they have always been offered but because they are valuable to Sauk County citizens. Yet, even time tested valuable programs can sometimes be made more effective by changing the way they are performed.

Budget Policy 10 - Last year's budget should not be the only benchmark used to evaluate current requests. Multiple-year trends should be considered too.

Budget Policy 11 – Decisions should be evidence-based as much as possible. Sauk County government uses a substantial amount of data for operational purposes that could also be better used for decision making.

Budget Policy 12-Although county government services aren't expected to make profits as measured by businesses, it is still important to measure the cost of each service to make the service as effective and cost effective as possible.

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

Budget Policies with Current Examples

Examples of How 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, Dane County, 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
- Shared information technology services with the City of Baraboo
- Joint ownership of the UW-Platteville Baraboo/Sauk County campus with the City of Baraboo
- Restructure of Tri-County Airport ownership with Richland County.
- Water management around Tri-County Airport with Richland County and overlapping municipalities.
- Broadband and fiber optics expansion in the Spring Green area.

Examples of How 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.

- Proper debt load, balancing interest rates paid on debt (which defers and amplifies total project costs) versus interest rates earned on invested funds, and the use of reserves
- 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 (Space needs study, renovation, building security \$4,283,902; Great Sauk State Trail expansion \$680,896; communications, fiber optics, and broadband expansion \$678,637; Health Care Center capital items \$478,600; roof replacement \$360,145; energy cost saving measures \$225,000 and other items)
 - Start-up program costs
 - Contingency fund \$350,000
 - Vacancy and turnover \$825,000
 - General fund reserves are never used to fund ongoing operations

Budget Policy 3 - Sauk County property tax dollars respond to social need. The need for County services 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
- Discussion 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.

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
- Proper debt load, balancing interest rates paid on debt (which defers and amplifies total project costs) versus interest rates earned on invested funds, and the use of reserves
- Multiple master planning events are planned: Comprehensive plan for Sauk County, White Mound County Park plan, Chief Yellow Thunder Memorial and Man Mound Park 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.

- Commitment to maintaining approximately 6 to 10 miles of county highway each year utilizing tax levy, not issuing debt
- Maintenance of major facilities' infrastructure, such as roofs \$360,145, tuckpointing and caulking \$9,614
- Proactive upgrade to computer systems to remain current with evolving technologies, such as communications infrastructure \$308,637 and levying \$30,000 per year for an expected major upgrade to the Sheriff's dispatch center and radios

Budget Policy 8 - Sauk County will encourage information sharing with other counties and other units of government to increase the effectiveness of the use of resources to meet the needs of citizens.

Budget Policy 9 - Many Sauk County services are offered annually, not because they have always been offered but because they are valuable to Sauk County citizens. Yet, even time tested valuable programs can sometimes be made more effective by changing the way they are performed.

Budget Policy 10 - Last year's budget should not be the only benchmark used to evaluate current requests. Multiple-year trends should be considered too.

- Data for departmental outputs and outcomes is being presented for longer periods of time.

Budget Policy 11 - Decisions should be evidence-based as much as possible. Sauk County government uses a substantial amount of data for operational purposes that could also be better used for decision making.

Budget Policy 12 - Although county government services aren't expected to make profits as measured by businesses, it is still important to measure the cost of each service to make the service as effective and cost effective as possible.



FINANCE COMMITTEE

TO: Sauk County Board of Supervisors & Department Heads
 FROM: Finance Committee
 DATE: October 19, 2021
 SUBJECT: 2022 Budget – Supervisory Amendments to the Budget

As part of the 2022 Budget development process, individual Supervisors may submit proposed amendments to the budget recommended by the Finance Committee. This process enables Supervisors to clearly explain, in writing, what their proposed amendment is and what their intended tax levy impact (increase or decrease) is on the 2022 Budget. Each proposed amendment should be sponsored by only one supervisor so the Open Meetings Law related to walking quorums is not violated.

Attached, for your use, is a copy of the 2022 Budget - Supervisor Amendment form. Feel free to make copies of this form if you wish to submit more than one amendment. Please include only one amendment on each form. This form can also be found on Sauk County’s web site in Microsoft Word and pdf formats so that you can make your own copies.
<https://www.co.sauk.wi.us/accounting> under 2022 Budget Process and Documents

Supervisors who propose amendments are strongly encouraged to consult with the affected departments prior to submission.

The following is a schedule of when and how these Amendment forms will be processed and reviewed:

October 29, 2021	Supervisors prepare amendments and submit them to the Accounting Office. Amendments are due to the Accounting Office October 29, 2021.
Until November 4, 2021	County Administrator, Finance Director and Department Heads review the proposed amendment forms and determine the fiscal and operational impact of each proposed amendment. Supervisors who submit a proposed amendment may be contacted if further explanation is needed.
November 4, 2021	Finance Committee meets to review the proposed amendments. Finance Committee actions are distributed to all County Board members.
November 9, 2021	County Board adopts the 2022 Budget, including any amendments that are brought forward to the County Board during the meeting. Submittal of an amendment through this process does not automatically bring that amendment to the County Board floor. A specific motion to amend the Finance Committee’s recommendation must be made during the November County Board session. Conversely, an amendment does not need to be submitted through this process in order to be considered.

Why has this form been developed?

The County intends to utilize a formal Supervisory Amendment process in order to allow for a structured and understandable process. In addition, it gives staff and the Finance Committee the opportunity to analyze any proposed amendments so that the County Board can make informed decisions when they meet to adopt the budget. In order to provide the Committee and staff with sufficient time to review proposed amendments, Supervisors are asked to submit their amendments as soon as possible, but no later than October 29.

Supervisors are reminded that the purpose of this process and the use of the form are to propose financial changes to the budget. They are not intended to be used as a forum for raising policy or procedural issues in the budget. Therefore, non-financial issues should be addressed at the appropriate Committee level and then forwarded to the full County Board for consideration if appropriate.

What are appropriate and inappropriate amendments?

Sauk County's budget proposal was developed using a complex mixture of prioritization; mandate and legal requirement review; and discussion between department managers, oversight committees and the Finance Committee. Further, Wis. Stat. § 65.90 provides for a certain amount of specificity in establishing the budget.

Amendments ruled out of order include the following:

1. "I move to amend the budget to provide a levy rate of no more than x."
2. "I move to cut x amount of dollars from the levy."
3. "I move that the budget shall provide for an x percent increase / decrease from last year."

Sauk County Financial Policy 5-94, Fund Balance/Retained Earnings and Contingent Funds Policy, also states that "Sauk County shall not use any fund balances or retained earnings to fund operations. Funding operations with fund balance erodes the County's ability to maintain these operations into the future, as well as diminishes reserves available for emergencies or future planning."

Fund balances or retained earnings may be budgeted to fund the following items:

- a. Nonrecurring or rarely recurring capital outlays to reduce reliance on borrowed funds and future debt service costs.
- b. Nonrecurring startup costs of projects or programs that are expected to provide savings or increase efficiencies in the future.
- c. Prepayment of outstanding debt to generate greater rates of return than refinancing and result in the immediate improvement of many important credit ratios.
- d. Termination costs of ineffective or inefficient programs.
- e. All or part of the contingency fund as described below.
- f. Vacancy and turnover factor. Departmental budgets are developed as if all staff positions will be filled for the entirety of the year. Recognizing that there is always vacancy and turnover, the County will analyze previous years' turnover, outside funding and any other pertinent information. The property tax levy may be reduced by using fund balance to fund this vacancy factor centrally (as opposed to in departments' budget).
- g. Continuing appropriations / carryforward funds as described in Financial Policy 3-96.
- h. Other nonrecurring expenditures which are expected to yield a positive financial return in the future.

Feel free to contact either the Administrator or Finance Director if you have any questions regarding this process, or if you would like any numbers or details clarified.

Sauk County 2022 Budget Proposed Supervisor Amendment

By Supervisor: _____

Amendment #: _____
(Amendment # assigned by staff)

To amend the 2022 Proposed Budget, as recommended by the Finance Committee,
I Hereby Propose:

Anticipated service changes (additions and/or reductions):

I estimate that this proposed amendment would change the budget as follows:

Department	Program Area Description	Expenditure Increase or (Decrease)	Revenue Increase or (Decrease)	Other Sources Increase or (Decrease)	Net Tax Levy Increase or (Decrease)
Total for Amendment					

Sauk County 2022 Finance Committee Budget (Alphabetical Order)

See Page	Department Name	Sources of Funds				Uses of Funds				Comparison to Previous Budgets				Estimated Fund Balance	Estimated Fund Balance
		Tax Levy	Other Revenue	Use of Fund Balance	Total Sources	Non-Capital Expenditure	Capital Outlay	Addition to Fund Balance	Total Uses	2021 Tax Levy (as amended)	2020 Tax Levy (as amended)	\$ Change 2021 Amended to 2022 Finance Committee	% Change 2021 Amended to 2022 Finance Committee	Beginning 2022	End 2022
	ALL FUNDS TOTAL	30,894,764	107,581,093	10,599,254	149,075,111	100,344,124	48,663,139	67,848	149,075,111	32,260,337	31,730,876	(1,365,573)	(0)	83,751,703	73,220,297
36	Accounting	800,710	4,243	0	804,953	804,953	0	0	804,953	754,087	723,103	46,623	6.18%		In General Fund Total
40	Administrator	322,477	1,875,763	0	2,198,240	2,198,240	0	0	2,198,240	296,266	521,115	26,211	8.85%		In General Fund Total
45	Aging & Disability Resource Center	582,014	1,969,971	236,000	2,787,985	2,672,985	115,000	0	2,787,985	624,427	579,109	(42,413)	-6.79%	1,179,894	943,894
51	Arts, Humanities, Historic Preservation	46,905	9,090	0	55,995	55,995	0	0	55,995	53,245	69,745	(6,340)	-11.91%		In General Fund Total
54	Building Services	1,615,793	1,561,195	5,193,289	8,370,277	2,349,248	6,021,029	0	8,370,277	1,728,497	2,022,312	(112,704)	-6.52%		In General Fund Total
58	CDBG-ED Revolving Loans	0	475,127	0	475,127	0	475,127	0	475,127	0	0	0	--	0	0
60	CDBG-RLF Housing Rehab	0	20,000	0	20,000	20,000	0	0	20,000	0	0	0	--	36,631	36,631
124	Charitable / Penal Fines	1,126	0	0	1,126	1,126	0	0	1,126	660	174	466	70.61%		In General Fund Total
62	Child Support	179,452	865,240	12,852	1,057,544	1,057,544	0	0	1,057,544	197,938	186,576	(18,486)	-9.34%		In General Fund Total
65	Circuit Courts	723,315	222,058	0	945,373	945,373	0	0	945,373	518,192	499,550	205,123	39.58%		In General Fund Total
70	Clerk of Courts	375,120	980,210	0	1,355,330	1,355,330	0	0	1,355,330	354,066	321,363	21,054	5.95%		In General Fund Total
124	Contingency	0	0	350,000	350,000	350,000	0	0	350,000	0	0	0	--		In General Fund Total
74	Coroner	188,526	39,471	0	227,997	192,526	35,471	0	227,997	158,745	158,202	29,781	18.76%		In General Fund Total
77	Corporation Counsel	468,071	251,654	136,700	856,425	856,425	0	0	856,425	503,016	499,370	(34,945)	-6.95%		In General Fund Total
82	County Board	205,171	0	7,500	212,671	212,671	0	0	212,671	213,948	193,583	(8,777)	-4.10%		In General Fund Total
84	County Clerk / Elections	375,610	139,574	0	515,184	515,184	0	0	515,184	307,771	282,554	67,839	22.04%		In General Fund Total
89	Court Commissioner	178,654	43,088	0	221,742	221,742	0	0	221,742	188,553	184,745	(9,899)	-5.25%		In General Fund Total
93	Debt Service	0	0	0	0	0	0	0	0	0	0	0	--	0	0
96	District Attorney / Victim Witness	575,920	95,290	0	671,210	671,210	0	0	671,210	602,930	526,640	(27,010)	-4.48%		In General Fund Total
100	Dog License Fund	0	24,000	0	24,000	21,806	0	2,194	24,000	0	0	0	--	-1,810	384
102	Drug Seizures Fund	0	6,580	4,520	11,100	11,100	0	0	11,100	0	0	0	--	57,373	52,853
104	Emergency Management	136,945	163,082	4,000	304,027	256,615	47,412	0	304,027	159,165	163,224	(22,220)	-13.96%		In General Fund Total
108	Environmental Health	86,515	591,209	30,000	707,724	707,724	0	0	707,724	76,417	75,435	10,098	13.21%		In General Fund Total
114	Extension Education	360,646	58,839	0	419,485	419,485	0	0	419,485	396,846	416,303	(36,200)	-9.12%		In General Fund Total
122	General Non-Departmental	(11,669,823)	10,771,823	900,000	2,000	2,000	0	0	2,000	(11,657,788)	(11,666,008)	(12,035)	-0.10%	51,887,493	44,110,756
126	Health Care Center	1,114,320	9,952,643	1,543,300	12,610,263	11,419,463	1,190,800	0	12,610,263	1,198,185	1,321,211	(83,865)	-7.00%	7,585,293	6,041,993
132	Highway	4,582,529	44,947,871	880,000	50,410,400	11,530,400	38,880,000	0	50,410,400	4,651,181	4,540,457	(68,652)	-1.48%	15,093,277	14,213,277
138	Human Services	7,730,457	18,603,058	0	26,333,515	26,333,515	0	0	26,333,515	7,778,105	7,820,648	(47,648)	-0.61%	1,800,348	1,800,348
144	Insurance	0	135,454	0	135,454	69,800	0	65,654	135,454	0	0	0	--	434,346	500,000
146	Jail Assessment	0	110,000	0	110,000	110,000	0	0	110,000	0	0	0	--	0	0
148	Justice, Diversion, & Support	318,753	418,746	0	737,499	737,499	0	0	737,499	331,369	395,494	(12,616)	-3.81%		In General Fund Total
154	Land Records Modernization	518,600	183,000	72,728	774,328	715,418	58,910	0	774,328	419,286	251,126	99,314	23.69%	253,838	181,110
159	Land Resources & Environment (LRE)	1,448,624	4,258,259	1,074,015	6,780,898	6,512,898	268,000	0	6,780,898	1,554,154	1,482,101	(105,530)	-6.79%		In General Fund Total
172	Landfill Remediation	0	25,000	85,969	110,969	110,969	0	0	110,969	0	0	0	--	4,760,474	4,674,505
35	Library Board	1,226,129	0	0	1,226,129	1,226,129	0	0	1,226,129	1,214,062	1,173,754	12,067	0.99%		In General Fund Total
174	Management Information Systems	1,500,826	1,424,930	12,500	2,938,256	2,365,175	573,081	0	2,938,256	1,512,406	1,658,854	(11,580)	-0.77%		In General Fund Total
34	Outside Agencies	125,080	0	0	125,080	125,080	0	0	125,080	186,900	0	(61,820)	-33.08%		In General Fund Total

Sauk County 2022 Finance Committee Budget (Alphabetical Order)

See Page	Department Name	Sources of Funds				Uses of Funds				Comparison to Previous Budgets				Estimated Fund Balance	Estimated Fund Balance
		Tax Levy	Other Revenue	Use of Fund Balance	Total Sources	Non-Capital Expenditure	Capital Outlay	Addition to Fund Balance	Total Uses	2021 Tax Levy (as amended)	2020 Tax Levy (as amended)	\$ Change 2021 Amended to 2022 Finance Committee	% Change 2021 Amended to 2022 Finance Committee	Beginning 2022	End 2022
180	Personnel	550,983	84,000	42,500	677,483	677,483	0	0	677,483	579,890	809,215	(28,907)	-4.98%		
185	Public Health	1,488,930	1,714,818	0	3,203,748	3,203,748	0	0	3,203,748	1,454,218	1,310,121	34,712	2.39%		
195	Register in Probate	178,426	28,500	0	206,926	206,926	0	0	206,926	172,533	157,486	5,893	3.42%		
199	Register of Deeds	(339,448)	605,000	0	265,552	265,552	0	0	265,552	(337,626)	(303,469)	(1,822)	-0.54%		
202	Sheriff	13,725,257	2,563,261	0	16,288,518	15,690,209	598,309	0	16,288,518	13,426,583	13,014,771	298,674	2.22%		
208	Surveyor	75,021	0	0	75,021	75,021	0	0	75,021	81,047	79,141	(6,026)	-7.44%		
124	Transfer Sales Tax to Debt Service	0	0	0	0	0	0	0	0	1,367,399	1,361,089	(1,367,399)	-100.00%		
124	Transfer Sales Tax to HCC for Debt Pmt	1,028,673	0	0	1,028,673	1,028,673	0	0	1,028,673	1,062,548	1,033,810	(33,875)	-3.19%		
212	Treasurer	(479,960)	826,065	0	346,105	346,105	0	0	346,105	(422,449)	(577,626)	(57,511)	-13.61%		
35	Tri-County Airport	51,174	274,101	0	325,275	325,275	0	0	325,275	49,412	0	1,762	3.57%		
35	UW-Platteville Baraboo Sauk County	55,000	400,000	0	455,000	55,000	400,000	0	455,000	60,000	60,000	(5,000)	-8.33%		
216	Veterans Service	412,243	12,650	0	424,893	424,893	0	0	424,893	414,153	385,598	(1,910)	-0.46%		
35	Wisconsin River Rail Transit	30,000	0	0	30,000	30,000	0	0	30,000	30,000	0	0	0.00%		
220	Women, Infants & Children	0	394,178	13,381	407,559	407,559	0	0	407,559	0	0	0	--		
225	Workers Compensation	0	452,052	0	452,052	452,052	0	0	452,052	0	0	0	--		
ALL FUNDS TOTAL		30,894,764	107,581,093	10,599,254	149,075,111	100,344,124	48,663,139	67,848	149,075,111	32,260,337	31,730,876	(1,365,573)	-4.23%	83,751,703	73,220,297
						149,007,263									

	2021 Amended	2022 Finance Committee	\$ Change	% Change
Equalized Value (without tax incremental districts)	7,457,984,600	8,017,348,500	559,363,900	7.50%
Total Levy Rate	\$4.33	\$3.85	-\$0.47	-10.91%
Total Levy Amount	32,260,337	30,894,764	(1,365,573)	-4.23%
Impact of a one penny increase to the mil rate	\$74,580	\$80,173	\$5,594	7.50%
Impact of a one penny increase to the mil rate on an average residential property	\$1.96	\$2.05		
Average residential property value	\$196,100	\$204,600	\$8,500	4.33%
Average County tax on an average residential property	\$848.25	\$788.42	(\$59.83)	-7.05%

Sauk County 2022 Finance Committee Budget (Levy Use Order)

See Page	Department Name	Sources of Funds				Uses of Funds				2021	2020	\$ Change	% Change	Estimated	Estimated
		Tax Levy	Other Revenue	Use of Fund Balance	Total Sources	Non-Capital Expenditure	Capital Outlay	Addition to Fund Balance	Total Uses	Tax Levy (as amended)	Tax Levy (as amended)	2021 Amended to 2022 Finance Committee	2021 Amended to 2022 Finance Committee	Fund Balance Beginning 2022	Fund Balance End 2022
	ALL FUNDS TOTAL	30,894,764	107,581,093	10,599,254	149,075,111	100,344,124	48,663,139	67,848	149,075,111	32,260,337	31,730,876	(1,365,573)	-4.23%	83,751,703	73,220,297
202	Sheriff	13,725,257	2,563,261	0	16,288,518	15,690,209	598,309	0	16,288,518	13,426,583	13,014,771	298,674	2.22%	In General Fund Total	
138	Human Services	7,730,457	18,603,058	0	26,333,515	26,333,515	0	0	26,333,515	7,778,105	7,820,648	(47,648)	-0.61%	1,800,348	1,800,348
132	Highway	4,582,529	44,947,871	880,000	50,410,400	11,530,400	38,880,000	0	50,410,400	4,651,181	4,540,457	(68,652)	-1.48%	15,093,277	14,213,277
54	Building Services	1,615,793	1,561,195	5,193,289	8,370,277	2,349,248	6,021,029	0	8,370,277	1,728,497	2,022,312	(112,704)	-6.52%	In General Fund Total	
174	Management Information Systems	1,500,826	1,424,930	12,500	2,938,256	2,365,175	573,081	0	2,938,256	1,512,406	1,658,854	(11,580)	-0.77%	In General Fund Total	
185	Public Health	1,488,930	1,714,818	0	3,203,748	3,203,748	0	0	3,203,748	1,454,218	1,310,121	34,712	2.39%	In General Fund Total	
159	Land Resources & Environment (LRE)	1,448,624	4,258,259	1,074,015	6,780,898	6,512,898	268,000	0	6,780,898	1,554,154	1,482,101	(105,530)	-6.79%	In General Fund Total	
35	Library Board	1,226,129	0	0	1,226,129	1,226,129	0	0	1,226,129	1,214,062	1,173,754	12,067	0.99%	In General Fund Total	
126	Health Care Center	1,114,320	9,952,643	1,543,300	12,610,263	11,419,463	1,190,800	0	12,610,263	1,198,185	1,321,211	(83,865)	-7.00%	7,585,293	6,041,993
124	Transfer Sales Tax to HCC for Debt Pmt	1,028,673	0	0	1,028,673	1,028,673	0	0	1,028,673	1,062,548	1,033,810	(33,875)	-3.19%	In General Fund Total	
36	Accounting	800,710	4,243	0	804,953	804,953	0	0	804,953	754,087	723,103	46,623	6.18%	In General Fund Total	
65	Circuit Courts	723,315	222,058	0	945,373	945,373	0	0	945,373	518,192	499,550	205,123	39.58%	In General Fund Total	
45	Aging & Disability Resource Center	582,014	1,969,971	236,000	2,787,985	2,672,985	115,000	0	2,787,985	624,427	579,109	(42,413)	-6.79%	1,179,894	943,894
96	District Attorney / Victim Witness	575,920	95,290	0	671,210	671,210	0	0	671,210	602,930	526,640	(27,010)	-4.48%	In General Fund Total	
180	Personnel	550,983	84,000	42,500	677,483	677,483	0	0	677,483	579,890	809,215	(28,907)	-4.98%	In General Fund Total	
154	Land Records Modernization	518,600	183,000	72,728	774,328	715,418	58,910	0	774,328	419,286	251,126	99,314	23.69%	253,838	181,110
77	Corporation Counsel	468,071	251,654	136,700	856,425	856,425	0	0	856,425	503,016	499,370	(34,945)	-6.95%	In General Fund Total	
216	Veterans Service	412,243	12,650	0	424,893	424,893	0	0	424,893	414,153	385,598	(1,910)	-0.46%	In General Fund Total	
84	County Clerk / Elections	375,610	139,574	0	515,184	515,184	0	0	515,184	307,771	282,554	67,839	22.04%	In General Fund Total	
70	Clerk of Courts	375,120	980,210	0	1,355,330	1,355,330	0	0	1,355,330	354,066	321,363	21,054	5.95%	In General Fund Total	
114	Extension Education	360,646	58,839	0	419,485	419,485	0	0	419,485	396,846	416,303	(36,200)	-9.12%	In General Fund Total	
40	Administrator	322,477	1,875,763	0	2,198,240	2,198,240	0	0	2,198,240	296,266	521,115	26,211	8.85%	In General Fund Total	
148	Justice, Diversion, & Support	318,753	418,746	0	737,499	737,499	0	0	737,499	331,369	395,494	(12,616)	-3.81%	In General Fund Total	
82	County Board	205,171	0	7,500	212,671	212,671	0	0	212,671	213,948	193,583	(8,777)	-4.10%	In General Fund Total	
74	Coroner	188,526	39,471	0	227,997	192,526	35,471	0	227,997	158,745	158,202	29,781	18.76%	In General Fund Total	
62	Child Support	179,452	865,240	12,852	1,057,544	1,057,544	0	0	1,057,544	197,938	186,576	(18,486)	-9.34%	In General Fund Total	
89	Court Commissioner	178,654	43,088	0	221,742	221,742	0	0	221,742	188,553	184,745	(9,899)	-5.25%	In General Fund Total	
195	Register in Probate	178,426	28,500	0	206,926	206,926	0	0	206,926	172,533	157,486	5,893	3.42%	In General Fund Total	
104	Emergency Management	136,945	163,082	4,000	304,027	256,615	47,412	0	304,027	159,165	163,224	(22,220)	-13.96%	In General Fund Total	
34	Outside Agencies	125,080	0	0	125,080	125,080	0	0	125,080	186,900	0	(61,820)	-33.08%	In General Fund Total	
108	Environmental Health	86,515	591,209	30,000	707,724	707,724	0	0	707,724	76,417	75,435	10,098	13.21%	In General Fund Total	
208	Surveyor	75,021	0	0	75,021	75,021	0	0	75,021	81,047	79,141	(6,026)	-7.44%	In General Fund Total	
35	UW-Platteville Baraboo Sauk County	55,000	400,000	0	455,000	55,000	400,000	0	455,000	60,000	60,000	(5,000)	-8.33%	In General Fund Total	
35	Tri-County Airport	51,174	274,101	0	325,275	325,275	0	0	325,275	49,412	0	1,762	3.57%	In General Fund Total	
51	Arts, Humanities, Historic Preservation	46,905	9,090	0	55,995	55,995	0	0	55,995	53,245	69,745	(6,340)	-11.91%	In General Fund Total	
35	Wisconsin River Rail Transit	30,000	0	0	30,000	30,000	0	0	30,000	30,000	0	0	0.00%	In General Fund Total	
124	Charitable / Penal Fines	1,126	0	0	1,126	1,126	0	0	1,126	660	174	466	70.61%	In General Fund Total	
58	CDBG-ED Revolving Loans	0	475,127	0	475,127	0	475,127	0	475,127	0	0	0	--	0	0

Sauk County 2022 Finance Committee Budget (Levy Use Order)

See Page	Department Name	Sources of Funds				Uses of Funds				2021	2020	\$ Change	% Change	Estimated	Estimated
		Tax Levy	Other Revenue	Use of Fund		Non-Capital Expenditure	Capital Outlay	Addition to Fund Balance	Total Uses	Tax Levy	Tax Levy	2021 Amended to	2021 Amended to	Fund Balance	Fund Balance
				Balance	Total Sources					(as amended)	(as amended)	2022 Finance Committee	2022 Finance Committee	Beginning	End
													2022	2022	
220	Women, Infants & Children	0	394,178	13,381	407,559	407,559	0	0	407,559	0	0	--			
225	Workers Compensation	0	452,052	0	452,052	452,052	0	0	452,052	0	0	--			
124	Contingency	0	0	350,000	350,000	350,000	0	0	350,000	0	0	--			
172	Landfill Remediation	0	25,000	85,969	110,969	110,969	0	0	110,969	0	0	--			
146	Jail Assessment	0	110,000	0	110,000	110,000	0	0	110,000	0	0	--			
144	Insurance	0	135,454	0	135,454	69,800	0	65,654	135,454	0	0	--			
100	Dog License Fund	0	24,000	0	24,000	21,806	0	2,194	24,000	0	0	--			
60	CDBG-RLF Housing Rehab	0	20,000	0	20,000	20,000	0	0	20,000	0	0	--			
102	Drug Seizures Fund	0	6,580	4,520	11,100	11,100	0	0	11,100	0	0	--			
124	Transfer Sales Tax to Debt Service	0	0	0	0	0	0	0	0	1,367,399	1,361,089	(1,367,399)	-100.00%		
93	Debt Service	0	0	0	0	0	0	0	0	0	0	--			
199	Register of Deeds	(339,448)	605,000	0	265,552	265,552	0	0	265,552	(337,626)	(303,469)	(1,822)	-0.54%		
212	Treasurer	(479,960)	826,065	0	346,105	346,105	0	0	346,105	(422,449)	(577,626)	(57,511)	-13.61%		
122	General Non-Departmental	(11,669,823)	10,771,823	900,000	2,000	2,000	0	0	2,000	(11,657,788)	(11,666,008)	(12,035)	-0.10%		
ALL FUNDS TOTAL		30,894,764	107,581,093	10,599,254	149,075,111	100,344,124	48,663,139	67,848	149,075,111	32,260,337	31,730,876	(1,365,573)	-4.23%	83,751,703	73,220,297
						149,007,263									

	2021 Amended	2022 Finance Committee	\$ Change	% Change
Equalized Value (without tax incremental districts)	7,457,984,600	8,017,348,500	559,363,900	7.50%
Total Levy Rate	\$4.33	\$3.85	-\$0.47	-10.91%
Total Levy Amount	32,260,337	30,894,764	(1,365,573)	-4.23%
Impact of a one penny increase to the mil rate	\$74,580	\$80,173	\$5,594	7.50%
Impact of a one penny increase to the mil rate on an average residential property	\$1.96	\$2.05	\$0.09	4.33%
Average residential property value	\$196,100	\$204,600	\$8,500	4.33%
Average County tax on an average residential property	\$848.25	\$788.42	(\$59.83)	-7.05%

Sauk County 2022 Finance Committee Budget (Expense Order)

See Page	Department Name	Sources of Funds				Uses of Funds				Comparison to Previous Budgets				Estimated	Estimated
		Tax Levy	Other Revenue	Use of Fund		Non-Capital Expenditure	Capital Outlay	Addition to Fund Balance	Total Uses	2021 Tax Levy (as amended)	2020 Tax Levy (as amended)	\$ Change 2021 Amended to 2022 Finance Committee	% Change 2021 Amended to 2022 Finance Committee	Fund Balance	Fund Balance
				Balance	Total Sources									Beginning 2022	End 2022
	ALL FUNDS TOTAL	30,894,764	107,581,093	10,599,254	149,075,111	100,344,124	48,663,139	67,848	149,075,111	32,260,337	31,730,876	(1,365,573)	-4.23%	83,751,703	73,220,297
132	Highway	4,582,529	44,947,871	880,000	50,410,400	11,530,400	38,880,000	0	50,410,400	4,651,181	4,540,457	(68,652)	-1.48%	15,093,277	14,213,277
138	Human Services	7,730,457	18,603,058	0	26,333,515	26,333,515	0	0	26,333,515	7,778,105	7,820,648	(47,648)	-0.61%	1,800,348	1,800,348
202	Sheriff	13,725,257	2,563,261	0	16,288,518	15,690,209	598,309	0	16,288,518	13,426,583	13,014,771	298,674	2.22%	In General Fund Total	
126	Health Care Center	1,114,320	9,952,643	1,543,300	12,610,263	11,419,463	1,190,800	0	12,610,263	1,198,185	1,321,211	(83,865)	-7.00%	7,585,293	6,041,993
54	Building Services	1,615,793	1,561,195	5,193,289	8,370,277	2,349,248	6,021,029	0	8,370,277	1,728,497	2,022,312	(112,704)	-6.52%	In General Fund Total	
159	Land Resources & Environment (LRE)	1,448,624	4,258,259	1,074,015	6,780,898	6,512,898	268,000	0	6,780,898	1,554,154	1,482,101	(105,530)	-6.79%	In General Fund Total	
185	Public Health	1,488,930	1,714,818	0	3,203,748	3,203,748	0	0	3,203,748	1,454,218	1,310,121	34,712	2.39%	In General Fund Total	
174	Management Information Systems	1,500,826	1,424,930	12,500	2,938,256	2,365,175	573,081	0	2,938,256	1,512,406	1,658,854	(11,580)	-0.77%	In General Fund Total	
45	Aging & Disability Resource Center	582,014	1,969,971	236,000	2,787,985	2,672,985	115,000	0	2,787,985	624,427	579,109	(42,413)	-6.79%	1,179,894	943,894
40	Administrative Coordinator	322,477	1,875,763	0	2,198,240	2,198,240	0	0	2,198,240	296,266	521,115	26,211	8.85%	In General Fund Total	
70	Clerk of Courts	375,120	980,210	0	1,355,330	1,355,330	0	0	1,355,330	354,066	321,363	21,054	5.95%	In General Fund Total	
35	Library Board	1,226,129	0	0	1,226,129	1,226,129	0	0	1,226,129	1,214,062	1,173,754	12,067	0.99%	In General Fund Total	
62	Child Support	179,452	865,240	12,852	1,057,544	1,057,544	0	0	1,057,544	197,938	186,576	(18,486)	-9.34%	In General Fund Total	
124	Transfer Sales Tax to HCC for Debt Pmt	1,028,673	0	0	1,028,673	1,028,673	0	0	1,028,673	1,062,548	1,033,810	(33,875)	-3.19%	In General Fund Total	
65	Circuit Courts	723,315	222,058	0	945,373	945,373	0	0	945,373	518,192	499,550	205,123	39.58%	In General Fund Total	
77	Corporation Counsel	468,071	251,654	136,700	856,425	856,425	0	0	856,425	503,016	499,370	(34,945)	-6.95%	In General Fund Total	
36	Accounting	800,710	4,243	0	804,953	804,953	0	0	804,953	754,087	723,103	46,623	6.18%	In General Fund Total	
154	Land Records Modernization	518,600	183,000	72,728	774,328	715,418	58,910	0	774,328	419,286	251,126	99,314	23.69%	253,838	181,110
148	Justice, Diversion, & Support	318,753	418,746	0	737,499	737,499	0	0	737,499	331,369	395,494	(12,616)	-3.81%	In General Fund Total	
108	Environmental Health	86,515	591,209	30,000	707,724	707,724	0	0	707,724	76,417	75,435	10,098	13.21%	In General Fund Total	
180	Personnel	550,983	84,000	42,500	677,483	677,483	0	0	677,483	579,890	809,215	(28,907)	-4.98%	In General Fund Total	
96	District Attorney / Victim Witness	575,920	95,290	0	671,210	671,210	0	0	671,210	602,930	526,640	(27,010)	-4.48%	In General Fund Total	
84	County Clerk / Elections	375,610	139,574	0	515,184	515,184	0	0	515,184	307,771	282,554	67,839	22.04%	In General Fund Total	
58	CDBG-ED Revolving Loans	0	475,127	0	475,127	0	475,127	0	475,127	0	0	0	--	0	0
35	UW-Platteville Baraboo Sauk County	55,000	400,000	0	455,000	55,000	400,000	0	455,000	60,000	60,000	(5,000)	-8.33%	In General Fund Total	
225	Workers Compensation	0	452,052	0	452,052	452,052	0	0	452,052	0	0	0	--	664,546	664,546
216	Veterans Service	412,243	12,650	0	424,893	424,893	0	0	424,893	414,153	385,598	(1,910)	-0.46%	In General Fund Total	
114	Extension Education	360,646	58,839	0	419,485	419,485	0	0	419,485	396,846	416,303	(36,200)	-9.12%	In General Fund Total	
220	Women, Infants & Children	0	394,178	13,381	407,559	407,559	0	0	407,559	0	0	0	--	In General Fund Total	
124	Contingency	0	0	350,000	350,000	350,000	0	0	350,000	0	0	0	--	In General Fund Total	
212	Treasurer	(479,960)	826,065	0	346,105	346,105	0	0	346,105	(422,449)	(577,626)	(57,511)	-13.61%	In General Fund Total	
35	Tri-County Airport	51,174	274,101	0	325,275	325,275	0	0	325,275	49,412	0	1,762	3.57%	In General Fund Total	
104	Emergency Management	136,945	163,082	4,000	304,027	256,615	47,412	0	304,027	159,165	163,224	(22,220)	-13.96%	In General Fund Total	
199	Register of Deeds	(339,448)	605,000	0	265,552	265,552	0	0	265,552	(337,626)	(303,469)	(1,822)	-0.54%	In General Fund Total	
74	Coroner	188,526	39,471	0	227,997	192,526	35,471	0	227,997	158,745	158,202	29,781	18.76%	In General Fund Total	
89	Court Commissioner	178,654	43,088	0	221,742	221,742	0	0	221,742	188,553	184,745	(9,899)	-5.25%	In General Fund Total	
82	County Board	205,171	0	7,500	212,671	212,671	0	0	212,671	213,948	193,583	(8,777)	-4.10%	In General Fund Total	
195	Register in Probate	178,426	28,500	0	206,926	206,926	0	0	206,926	172,533	157,486	5,893	3.42%	In General Fund Total	
34	Outside Agencies	125,080	0	0	125,080	125,080	0	0	125,080	186,900	0	(61,820)	-33.08%	In General Fund Total	
172	Landfill Remediation	0	25,000	85,969	110,969	110,969	0	0	110,969	0	0	0	--	4,760,474	4,674,505
146	Jail Assessment	0	110,000	0	110,000	110,000	0	0	110,000	0	0	0	--	0	0
208	Surveyor	75,021	0	0	75,021	75,021	0	0	75,021	81,047	79,141	(6,026)	-7.44%	In General Fund Total	

Sauk County 2022 Finance Committee Budget (Expense Order)

See Page	Department Name	Sources of Funds				Uses of Funds				Comparison to Previous Budgets				Estimated	Estimated
		Tax Levy	Other Revenue	Use of Fund		Non-Capital Expenditure	Capital Outlay	Addition to		2021 Tax Levy (as amended)	2020 Tax Levy (as amended)	\$ Change 2021 Amended to 2022 Finance Committee	% Change 2021 Amended to 2022 Finance Committee	Fund Balance	Fund Balance
				Balance	Total Sources			Fund Balance	Total Uses					Beginning 2022	End 2022
144	Insurance	0	135,454	0	135,454	69,800	0	65,654	135,454	0	0	0	--	434,346	500,000
51	Arts, Humanities, Historic Preservation	46,905	9,090	0	55,995	55,995	0	0	55,995	53,245	69,745	(6,340)	-11.91%	In General Fund Total	
35	Wisconsin River Rail Transit	30,000	0	0	30,000	30,000	0	0	30,000	30,000	0	0	0.00%	In General Fund Total	
100	Dog License Fund	0	24,000	0	24,000	21,806	0	2,194	24,000	0	0	0	--	-1,810	384
60	CDBG-RLF Housing Rehab	0	20,000	0	20,000	20,000	0	0	20,000	0	0	0	0.00%	36,631	36,631
102	Drug Seizures Fund	0	6,580	4,520	11,100	11,100	0	0	11,100	0	0	0	--	57,373	52,853
122	General Non-Departmental	(11,669,823)	10,771,823	900,000	2,000	2,000	0	0	2,000	(11,657,788)	(11,666,008)	(12,035)	-0.10%	51,887,493	44,110,756
124	Charitable / Penal Fines	1,126	0	0	1,126	1,126	0	0	1,126	660	174	466	70.61%	In General Fund Total	
93	Debt Service	0	0	0	0	0	0	0	0	0	0	0	--	0	0
124	Transfer Sales Tax to Debt Service	0	0	0	0	0	0	0	0	1,367,399	1,361,089	(1,367,399)	-100.00%	In General Fund Total	
ALL FUNDS TOTAL		30,894,764	107,581,093	10,599,254	149,075,111	100,344,124	48,663,139	67,848	149,075,111	32,260,337	31,730,876	(1,365,573)	-4.23%	83,751,703	73,220,297
						149,007,263									

	<u>2021 Amended</u>	<u>2022 Finance Committee</u>	<u>\$ Change</u>	<u>% Change</u>
Equalized Value (without tax incremental districts)	7,457,984,600	8,017,348,500	559,363,900	7.50%
Total Levy Rate	\$4.33	\$3.85	-\$0.47	-10.91%
Total Levy Amount	32,260,337	30,894,764	(1,365,573)	-4.23%
Impact of a one penny increase to the mil rate	\$74,580	\$80,173	\$5,594	7.50%
Impact of a one penny increase to the mil rate on an average residential property	\$1.96	\$2.05		
Average residential property value	\$196,100	\$204,600	\$8,500	4.33%
Average County tax on an average residential property	\$848.25	\$788.42	(\$59.83)	-7.05%

REVENUE SUMMARY

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2021	2022	2022 Change from 2021	
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Amended Budget	Est'd Actual	Budget	Amended Budget	%
Property Tax	28,758,630	28,848,878	29,962,311	30,227,641	30,350,425	30,949,767	31,147,693	31,789,540	32,260,337	32,260,337	30,894,764	(1,365,573)	-4.23%
Sales Tax	7,519,870	8,000,256	8,483,880	8,764,687	9,172,923	9,383,467	9,460,672	8,890,889	9,157,074	10,500,000	9,482,726	325,652	3.56%
Other Taxes	1,499,732	1,081,741	1,038,274	864,559	781,677	782,564	950,879	897,517	668,195	738,195	743,195	75,000	11.22%
Grants and Aids	15,493,175	15,092,600	16,686,932	19,706,116	20,788,413	23,198,037	25,077,757	30,738,261	26,847,663	34,193,287	37,272,101	10,424,438	38.83%
Intergovernmental	6,720,854	6,856,581	8,050,984	7,799,672	9,328,064	9,399,637	9,076,657	8,410,572	8,788,505	8,741,417	8,498,174	(290,331)	-3.30%
Licenses & Permits	357,252	362,804	436,630	448,179	913,003	968,298	931,951	953,699	898,120	903,390	877,939	(20,181)	-2.25%
User Fees	8,767,573	8,640,799	8,903,794	8,878,578	9,258,828	9,232,464	9,272,215	7,962,716	9,820,051	8,055,763	9,768,017	(52,034)	-0.53%
Fines & Forfeitures	653,695	509,814	488,298	444,222	488,169	506,515	531,738	462,935	490,100	519,893	505,100	15,000	3.06%
Donations	94,224	105,471	117,837	103,676	291,401	608,515	122,134	121,080	101,200	157,919	107,250	6,050	5.98%
Interest	154,963	152,037	200,646	301,354	546,073	1,175,677	1,536,049	672,791	682,341	222,499	208,025	(474,316)	-69.51%
Rent	304,984	343,047	398,678	427,163	481,675	549,625	560,367	734,432	619,500	574,500	688,825	69,325	11.19%
Bond / Note Proceeds	0	2,683,009	0	7,392,309	0	0	0	0	0	0	38,000,000	38,000,000	--
Use of Fund Balance	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	17,311,420	Budget Only	10,599,254	(6,712,166)	-38.77%
Transfers from Other Funds	4,469,580	8,272,329	5,569,275	5,062,704	3,883,476	6,006,280	5,419,185	3,595,049	2,884,947	3,625,785	1,164,673	(1,720,274)	-59.63%
Other	270,659	436,232	482,810	445,029	300,305	344,000	596,074	581,928	403,304	678,874	265,068	(138,236)	-34.28%
Total Revenues	75,065,191	81,385,598	80,820,349	90,865,889	86,584,432	93,104,846	94,683,371	95,811,409	110,932,757	101,171,859	149,075,111	38,142,354	34.38%

The total levy recorded in the historical actuals of this summary may differ from the dollars levied due to delinquent taxes.

<i>Property tax as levied</i>	<i>28,531,297</i>	<i>28,854,774</i>	<i>29,878,110</i>	<i>30,183,042</i>	<i>30,351,664</i>	<i>30,969,018</i>	<i>31,162,356</i>	<i>31,730,876</i>	<i>32,260,337</i>	<i>31,730,876</i>	<i>30,894,764</i>		
<i>Adjustment for delinquent taxes</i>	<i>227,333</i>	<i>(5,896)</i>	<i>84,201</i>	<i>44,599</i>	<i>(1,239)</i>	<i>(19,251)</i>	<i>(14,663)</i>	<i>58,664</i>	<i>TBD</i>	<i>TBD</i>	<i>TBD</i>		
<i>Property tax recognized</i>	<i>28,758,630</i>	<i>28,848,878</i>	<i>29,962,311</i>	<i>30,227,641</i>	<i>30,350,425</i>	<i>30,949,767</i>	<i>31,147,693</i>	<i>31,789,540</i>	<i>32,260,337</i>	<i>31,730,876</i>	<i>30,894,764</i>		

TBD - To be determined

The 2021 Budget figures represent the 2021 budget as modified by County Board action through June 2021.

EXPENSE SUMMARY

Functional Area	2013	2014	2015	2016	2017	2018	2019	2020	2021	2021	2022	2022 Change from 2021 Amended Budget	
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Amended Budget	Estimated Actual	Budget	\$	%
General Government	5,880,544	6,509,131	6,820,291	7,475,013	7,547,023	8,530,986	8,817,645	9,241,948	10,435,504	9,701,278	10,586,179	150,675	1.44%
Public Works/Transportation	9,761,387	9,217,817	8,922,779	9,051,009	9,333,816	9,902,660	11,906,662	10,789,133	11,636,095	10,802,723	11,990,644	354,549	3.05%
Culture	70,447	111,109	67,191	67,477	77,832	153,784	219,299	85,768	60,995	60,720	55,995	(5,000)	-8.20%
Recreation	332,244	348,429	633,694	460,427	1,635,194	1,472,990	680,433	25,000	0	0	0	0	--
Education	1,297,236	1,323,324	1,405,734	1,416,264	1,418,888	1,422,033	1,542,587	1,600,763	1,694,009	1,651,017	1,700,614	6,605	0.39%
Justice & Public Safety	16,434,762	16,338,309	16,437,077	16,859,883	17,161,275	17,714,882	18,595,414	18,886,593	19,494,614	19,100,788	20,072,814	578,200	2.97%
Health & Human Services	26,874,023	28,115,218	30,120,369	33,004,148	34,083,521	37,084,303	39,450,956	41,088,317	44,121,337	43,013,004	45,325,564	1,204,227	2.73%
Conservation	1,274,336	1,496,054	1,681,472	1,682,301	1,818,003	1,750,857	1,679,726	2,975,136	3,973,938	2,501,773	6,512,898	2,538,960	63.89%
Economic Development	68,340	458,603	138,281	118,008	360,409	406,396	1,030,653	376,664	310,849	420,205	1,906,070	1,595,221	513.18%
Debt Service	3,038,919	7,130,108	1,603,055	8,879,729	1,470,016	2,175,141	2,210,441	2,077,336	2,924,548	2,034,523	1,028,673	(1,895,875)	-64.83%
Capital Outlay	2,041,883	1,758,744	4,526,639	1,524,784	2,075,900	3,617,266	2,089,220	2,768,553	13,336,657	4,003,678	48,663,139	35,326,482	264.88%
Transfer to Other Funds	4,469,580	8,305,333	5,569,275	5,155,565	3,883,476	6,006,279	5,419,185	3,595,049	2,884,947	3,625,785	1,164,673	(1,720,274)	-59.63%
Addition to Fund Balance	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	59,264	Budget Only	67,848	8,584	14.48%
Total Gross Expenditures	71,543,701	81,112,179	77,925,857	85,694,608	80,865,353	90,237,577	93,642,221	93,510,260	110,932,757	96,915,494	149,075,111	38,142,354	34.38%

Expenditure Category	2013	2014	2015	2016	2017	2018	2019	2020	2021	2021	2022	2022 Change from 2021 Amended Budget	
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Amended Budget	Estimated Actual	Budget	\$	%
Wages & Salaries	26,969,999	27,647,942	29,521,669	30,454,787	31,189,947	32,587,168	34,335,359	35,274,953	38,264,626	36,888,550	39,375,543	1,110,917	2.90%
Labor Benefits	11,189,831	11,393,077	10,982,993	11,713,154	12,223,996	12,184,237	13,110,922	13,272,403	14,908,495	14,219,344	15,518,894	610,399	4.09%
Supplies & Services	23,833,489	24,876,975	25,722,226	27,966,589	30,022,018	33,667,486	36,477,094	36,521,966	38,554,220	36,143,614	43,256,341	4,702,121	12.20%
Debt Service	3,038,920	7,130,109	1,603,055	8,879,729	1,470,016	2,175,141	2,210,441	2,077,336	2,924,548	2,034,523	1,028,673	(1,895,875)	-64.83%
Capital Outlay	2,041,883	1,758,744	4,526,639	1,524,784	2,075,900	3,617,266	2,089,220	2,768,553	13,336,657	4,003,678	48,663,139	35,326,482	264.88%
Transfer to Other Funds	4,469,579	8,305,333	5,569,275	5,155,565	3,883,476	6,006,279	5,419,185	3,595,049	2,884,947	3,625,785	1,164,673	(1,720,274)	-59.63%
Addition to Fund Balance	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	Budget Only	59,264	Budget Only	67,848	8,584	14.48%
Total Gross Expenditures	71,543,701	81,112,180	77,925,857	85,694,608	80,865,353	90,237,577	93,642,221	93,510,260	110,932,757	96,915,494	149,075,111	38,142,354	34.38%

* The 2021 Budget figures represent the 2021 budget as modified by County Board action through June 2021.

Property Tax Levy By Function

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget	2022 Change from 2021 Amended Budget	
											\$	%
General Government	(2,153,183)	(1,552,455)	(1,946,585)	(1,850,825)	(2,609,808)	(3,377,533)	(2,877,514)	(3,245,383)	(3,333,315)	(4,804,407)	(1,471,092)	-44.13%
Justice & Public Safety	12,814,500	12,660,218	12,870,027	13,169,471	13,452,254	13,775,863	14,060,233	14,472,981	15,068,808	15,681,163	612,355	4.06%
Public Works	3,959,494	3,995,100	4,014,583	4,122,355	4,184,727	4,174,876	4,280,679	4,613,201	4,730,593	4,663,703	(66,890)	-1.41%
Health & Human Services	11,132,627	10,640,054	11,331,521	11,323,136	11,542,491	12,144,651	11,858,832	11,778,598	11,935,402	11,718,931	(216,471)	-1.81%
Culture	63,762	63,762	64,762	64,762	68,762	68,762	92,422	69,745	53,245	46,905	(6,340)	-11.91%
Recreation	159,323	158,240	165,582	228,787	229,529	248,861	249,373	0	0	0	0	--
Education	1,319,878	1,317,915	1,440,179	1,452,131	1,515,136	1,532,270	1,568,194	1,650,057	1,670,908	1,641,775	(29,133)	-1.74%
Development	67,528	67,528	72,528	10,000	30,000	50,000	50,000	215,070	180,542	136,070	(44,472)	-24.63%
Conservation	739,201	738,916	925,714	1,019,324	1,042,834	1,047,017	1,128,574	1,443,601	1,524,154	1,413,624	(110,530)	-7.25%
Capital Outlay	405,500	509,600	1,024,000	688,500	894,500	1,285,000	736,900	791,670	430,000	397,000	(33,000)	-7.67%
Debt Service	250,000	250,000	0	0	0	0	0	0	0	0	0	--
All Funds Total	28,758,630	28,848,878	29,962,311	30,227,641	30,350,425	30,949,767	31,147,693	31,789,540	32,260,337	30,894,764	(1,365,573)	-4.23%

The general government function contains significant revenues that are not directly related to other functions, such as \$9,482,726 in sales tax collections. This forces the general government function to have a net reduction of the property tax levy.

The total levy recorded in the historical actuals of this summary may differ from the dollars levied due to delinquent taxes.

<i>Property tax as levied</i>	<i>28,531,297</i>	<i>28,854,774</i>	<i>29,878,110</i>	<i>30,183,042</i>	<i>30,351,664</i>	<i>30,969,018</i>	<i>31,162,356</i>	<i>31,730,876</i>	<i>32,260,337</i>	<i>30,894,764</i>
<i>Adjustment for delinquent taxes</i>	<i>227,333</i>	<i>(5,896)</i>	<i>84,201</i>	<i>44,599</i>	<i>(1,239)</i>	<i>(19,251)</i>	<i>(14,663)</i>	<i>58,664</i>	<i>TBD</i>	<i>TBD</i>
<i>Property tax recognized</i>	<i>28,758,630</i>	<i>28,848,878</i>	<i>29,962,311</i>	<i>30,227,641</i>	<i>30,350,425</i>	<i>30,949,767</i>	<i>31,147,693</i>	<i>31,789,540</i>	<i>32,260,337</i>	<i>30,894,764</i>

TBD - To be determined

Full-Time Equivalent (FTE's) Allocated by Department in the Adopted Budgets

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2022	FTE Change
	Balance	Change	Change	Change	Change	Change	Change	Change	Change	Change	Balance	from 2013 to 2022
General Government												
Accounting	4.00			0.50		0.50					5.00	1.00
Administrator (eff 2021; FKA Administrative Coordinator)	1.50		1.00	-1.00		1.30	0.20				3.00	1.50
Building Services	9.77		1.00	-0.44	-0.83		0.50	-0.50	3.00		12.50	2.73
Corporation Counsel	6.29					0.21		0.50	-1.50	0.50	6.00	-0.29
County Clerk / Elections	3.08				0.92						4.00	0.92
Justice, Diversion, & Support (eff 2021 FKA Criminal Justice C	0.00			1.00	2.25	0.45	1.30	1.75	-1.00	0.75	6.50	6.50
Land Records Modernization (from Cons, Dev, Rec, Cul, Ed)	1.20		0.29	3.00	-0.49	-0.01		-0.50		3.00	6.49	5.29
Management Information Systems (MIS)	11.30		1.00	-1.67	-0.26		-1.00			-0.87	8.50	-2.80
Personnel	4.09		0.21	0.01	0.85	-0.16		0.30		-0.30	5.00	0.91
Register of Deeds	3.00										3.00	0.00
Surveyor	1.00										1.00	0.00
Treasurer	7.07		-0.75	-1.32	0.50			0.50		-3.00	3.00	-4.07
Total General Government	52.30	0.00	2.75	0.08	2.94	2.29	1.00	2.05	0.50	0.08	63.99	11.69
Justice & Public Safety												
Circuit Courts	3.40							-0.01	0.01	-0.15	3.25	-0.15
Clerk of Court	14.00	-1.00		-1.00							12.00	-2.00
Coroner	1.00										1.00	0.00
Court Commissioner / Family Court Counseling	2.00										2.00	0.00
District Attorney / Victim Witness	7.60	0.20									7.80	0.20
Emergency Management	2.00			-0.66	0.41		0.50	-0.50			1.75	-0.25
Register in Probate	2.00										2.00	0.00
Sheriff's Department	145.88	1.29	-0.05	2.00	0.52	0.48	0.50	-0.51	-1.00	-0.68	148.43	2.55
Total Justice & Public Safety	177.88	0.49	-0.05	0.34	0.93	0.48	1.00	-1.02	-0.99	-0.83	178.23	0.35
Public Works												
Highway	59.00		0.50		3.00	-0.50		1.50	0.50		64.00	5.00
Total Public Works	59.00	0.00	0.50	0.00	3.00	-0.50	0.00	1.50	0.50	0.00	64.00	5.00
Health & Human Services												
Aging & Disability Resource Center	21.64		-5.85	3.12	2.36	-0.21	2.49	-0.08	0.34	0.50	24.31	2.67
Child Support	11.00									0.52	11.52	0.52
Environmental Health	3.75		0.65	0.17	2.26	0.65	-0.35	0.50	-0.15	-0.10	7.38	3.63
Health Care Center	134.57	-0.47	8.89	-1.62	-8.16	-0.24	-2.63	-0.70	-4.67	-2.06	122.91	-11.66
Home Care (to Health Care Center)	7.45	-1.55	-5.90								0.00	-7.45
Human Services	96.67	1.30	1.98	-0.96	1.30	4.00	6.00	4.00		3.00	117.29	20.62
Public Health	10.55	1.53	0.70	0.83	3.77	0.59	3.06	0.77	0.89	3.76	26.45	15.90
Veterans' Services	3.00		1.06	-0.06		0.50	0.19	0.31			5.00	2.00
Women, Infants and Children	4.66		2.50	-1.93	-0.21	-0.90		-0.42	0.12		3.82	-0.84
Total Health & Human Services	293.29	0.81	4.03	-0.45	1.32	4.39	8.76	4.38	-3.47	5.62	318.68	25.39
Conservation, Development, Recreation, Culture & Education												
Extension Education	2.64		0.07						-0.41		2.30	-0.34
Land Resources & Environment (LRE)	13.15	0.41	0.63					7.05	-2.09	-0.06	19.09	5.94
Parks (to LRE)	3.78			1.00			0.29	-5.07			0.00	-3.78
Total Cons, Devel, Rec, Culture & Ed	19.57	0.41	0.70	1.00	0.00	0.00	0.29	1.98	-2.50	-0.06	21.39	1.82
TOTAL COUNTY FTE's - CHANGE	7.76	1.71	7.93	0.97	8.19	6.66	11.05	8.89	-5.96	4.81		
TOTAL COUNTY FTE's	602.04	603.75	611.68	612.65	620.84	627.50	638.55	647.44	641.48	646.29	646.29	44.25
TOTAL PERSONS EMPLOYED - CHANGE		-3	5	-1	7	9	14	9	-2	-3		
TOTAL PERSONS EMPLOYED	677	674	679	678	685	694	708	717	715	712	712	35

Note: This summary excludes any funding source information.

FUND BALANCES ANTICIPATED AT YEAREND

	Actual Year-End 2018	Actual Year-End 2019	Actual Year-End 2020	Estimated Fund Balance 1/1/2022	2022 Budgeted Revenues	2022 Property Tax Levy	2022 Budgeted Expenditures	Addition to (Use of) Fund Balance	Estimated Fund Balance 12/31/2022
Nonspendable for Prepaid Items	81,420	44,553	49,442	49,442					49,442
Nonspendable for Long-Term Delinquent Taxes Receivable	1,402,144	1,299,339	1,271,291	1,271,291					1,271,291
Nonspendable for Long-Term Loan to Tri-County Airport Receivable	0	0	0	0					0
Nonspendable for Inventories	32,038	15,932	18,317	18,317					18,317
Nonspendable for Interfund Receivable	131,470	45,346	123,806	123,806					123,806
Assigned for Encumbrances	326,094	727,024	0	0					0
Assigned for Carryforward Funds	1,967,539	3,104,006	2,943,965	1,500,000					1,500,000
Assigned for Budgeted Use of Fund Balance	5,353,077	7,270,302	8,635,844	7,776,737				-6,526,737	1,250,000
Unassigned (Working Capital)	16,787,792	17,961,377	19,485,555	19,929,479				1,436,708	21,366,187
Unassigned	17,207,792	13,873,529	13,702,645	21,218,421	30,676,337	16,366,844	54,819,918	-2,686,708	18,531,713
Total General Fund	43,289,366	44,341,408	46,230,865	51,887,493	30,676,337	16,366,844	54,819,918	-7,776,737	44,110,756
Aging & Disability Resource Center	686,787	939,380	1,043,571	1,179,894	1,969,971	582,014	2,787,985	-236,000	943,894
Human Services	2,902,449	2,916,455	2,800,896	1,800,348	18,603,058	7,730,457	26,333,515	0	1,800,348
Jail Assessment	16,562	0	0	0	110,000	0	110,000	0	0
Land Records Modernization	508,352	451,845	350,461	253,838	183,000	518,600	774,328	-72,728	181,110
Landfill Remediation	4,872,748	4,894,989	4,842,429	4,760,474	25,000	0	110,969	-85,969	4,674,505
Drug Seizures	61,811	67,018	61,893	57,373	6,580	0	11,100	-4,520	52,853
CDBG-ED Revolving Loans	42,466	0	-2,106	0	475,127	0	475,127	0	0
CDBG-Revolving Loan Fund Housing Rehabilitation	2,886	22,075	24,784	36,631	20,000	0	20,000	0	36,631
Dog License	-3,328	-449	-481	-1,810	24,000	0	21,806	2,194	384
Total Special Revenue Funds	9,090,733	9,291,313	9,121,447	8,086,748	21,416,736	8,831,071	30,644,830	-397,023	7,689,725
Debt Service	1,043,232	767,287	376,266	0	0	0	0	0	0
Health Care Center	5,331,282	6,549,867	7,862,135	7,585,293	9,952,643	1,114,320	12,610,263	-1,543,300	6,041,993
Highway	16,376,108	15,261,444	14,924,305	15,093,277	44,947,871	4,582,529	50,410,400	-880,000	14,213,277
Total Enterprise Funds	21,707,390	21,811,311	22,786,440	22,678,570	54,900,514	5,696,849	63,020,663	-2,423,300	20,255,270
Insurance	450,775	445,267	450,013	434,346	135,454	0	69,800	65,654	500,000
Workers Compensation	571,541	537,604	530,307	664,546	452,052	0	452,052	0	664,546
Total Internal Service Funds	1,022,316	982,871	980,320	1,098,892	587,506	0	521,852	65,654	1,164,546
GRAND TOTAL - ALL FUNDS	76,153,037	77,194,190	79,495,338	83,751,703	107,581,093	30,894,764	149,007,263	-10,531,406	73,220,297

Fund balances are segregated into five classifications.

1. Nonspendable - Amounts cannot be spent because they are a) not in spendable form or b) legally or contractually required to be maintained intact.
2. Restricted - Amounts are restricted by external parties (i.e. creditors, grantors, contributors) or laws / regulations of other governments or restricted by law through constitutional provisions or enabling legislation, such as an ordinance.
3. Committed - Amounts that can only be used for a specific purpose pursuant to constraints imposed by formal action of the government's highest level of decision making authority. The formal action must occur prior to the end of the reporting period. The amount, which will be subject to the constraint, may be determined in the subsequent period.
4. Assigned - Amounts constrained by the government's intent to be used for specific purposes that are neither restricted nor committed.
5. Unassigned - A residual classification for the General Fund. The total fund balance less amounts categorized as nonspendable, restricted, committed and assigned equals unassigned fund balance.

Fund Balance - Budgeted Usage

General Fund			Other Funds		
County Board			Aging & Disability Resource Center		
Use of fund balance for County Board Room voting system upgrade	Non-Recurring/Capital	7,500	Use of program funds for transportation program van	Non-Recurring/Capital	55,000
		7,500	Use of program funds for vehicle maintenance and purchase	Continuing Programs	70,000
Personnel			Use of carryforward congregate meal program	Continuing Programs	1,000
Use of carryforward for accident reporting system	Continuing Programs	15,000	Use of carryforward American Rescue Plan Act funds for nutrition programs	Continuing Programs	110,000
Use of fund balance for staff development \$25,000 and wellness \$2,500	Non-Recurring/Capital	27,500			236,000
		42,500	Drug Seizures		
Personnel			Use of program funds for drug enforcement equipment	Continuing Programs	4,520
Use of fund balance for general contracted attorney services	Non-Recurring/Capital	50,000			4,520
Use of fund balance for children's matters attorney services	Non-Recurring/Capital	85,000	Health Care Center		
Use of fund balance for computer scanners	Non-Recurring/Capital	1,700	Fund depreciation with fund balance	Non-Recurring/Capital	470,000
		136,700	Use of fund balance for staff training	Non-Recurring/Capital	27,000
Building Services			Use of carry forward for outlay and non-recurring computer items	Non-Recurring/Capital	596,300
Use of carryforward for courtroom video arraignment	Non-Recurring/Capital	9,832	Fund vacancy factor with fund balance	Vacancy & Turnover	450,000
Use of fund balance for energy cost saving measures	Non-Recurring/Capital	225,000			1,543,300
Use of carryforward for energy cost saving measures	Non-Recurring/Capital	312,162	Highway		
Use of carryforward fund balance for elevator upgrades	Non-Recurring/Capital	110,000	Use of fund balance for outlay	Non-Recurring/Capital	880,000
Use of carryforward for tuck-pointing / caulking of facilities	Non-Recurring/Capital	25,614			880,000
Use of carryforward for facility renovations and security	Non-Recurring/Capital	3,533,664	Land Records Modernization		
Use of carryforward for roof replacement	Non-Recurring/Capital	160,145	Use of accumulated program funds for monumentation and capital	Continuing Programs	72,728
Use of carryforward for leased facility furnace replacement	Non-Recurring/Capital	6,918			72,728
Use of carryforward communications upgrades	Non-Recurring/Capital	309,029	Landfill Remediation		
Use of carryforward dispatch & emergency operations center radio console	Non-Recurring/Capital	150,000	Use of program funds for long term care	Continuing Programs	85,969
Use of carryforward Law Enforcement Center (LEC) carpet replacement	Non-Recurring/Capital	67,665			85,969
Use of carryforward for LEC video camera upgrades	Non-Recurring/Capital	117,000			
Use of fund balance for LEC video camera upgrades	Non-Recurring/Capital	103,000	Other Funds Total		2,822,517
Use of fund balance LEC sally port concrete replacement	Non-Recurring/Capital	55,000			
Use of fund balance for courtroom computerization	Non-Recurring/Capital	8,260			
		5,193,289	Grand Total Use of Fund Balances		10,599,254
Emergency Management					
Use of fund balance for 2080 flood study match	Non-Recurring/Capital	4,000			
		4,000			
Management Information Systems					
Use of fund balance for final year of Kronos usage	Non-Recurring/Capital	12,500			
		12,500			
Environmental Health					
Use of carryforward of previously collected fees for environmental health program	Non-Recurring/Capital	30,000			
		30,000			
Women, Infants & Children					
Use of carryforward of previously collected program funds	Continuing Programs	13,381			
		13,381			
Child Support					
Use of fund balance for limited term employee for document scanning	Non-Recurring/Capital	12,852			
		12,852			
Land Resources and Environment					
Use of fund balance for county-wide lake management projects	Non-Recurring/Capital	50,000			
Use of fund balance for ash tree removal due to emerald ash borer	Non-Recurring/Capital	25,000			
Use of fund balance White Mound bridge replacement	Non-Recurring/Capital	30,000			
Use of carryforward White Mound bridge replacement	Non-Recurring/Capital	28,000			
Use of carryforward Great Sauk State Trail continuation	Non-Recurring/Capital	739,635			
Use of carryforward Multi Discharge Variance (MDV) program	Continuing Programs	14,000			
Use of carryforward Ho-Chunk funding comprehensive planning	Continuing Programs	15,000			
Use of carryforward comprehensive planning	Continuing Programs	90,000			
Use of carryforward Baraboo Range monitoring funds	Continuing Programs	3,847			
Use of carryforward Firehouse maintenance	Continuing Programs	50			
Use of carryforward Ho-Chunk funding for Yellow Thunder & Man Mound master planning	Continuing Programs	9,483			
Use of carryforward conservation cost share	Continuing Programs	4,000			
Use of carryforward White Mound Park master plan	Non-Recurring/Capital	25,000			
Use of carryforward dam repairs	Non-Recurring/Capital	40,000			
		1,074,015			
General					
Fund vacancy factor with fund balance	Vacancy & Turnover	900,000			
Fund contingency fund with fund balance	Contingency Fund	350,000			
		1,250,000			
	General Fund Total	7,776,737			

	General Fund	Other Funds	Grand Total
Non-Recurring/Capital	6,361,976	2,028,300	8,390,276
Start Up of Programs	0	0	0
Contingency Fund	350,000	0	350,000
Vacancy & Turnover	900,000	450,000	1,350,000
Continuing Programs	164,761	344,217	508,978
	7,776,737	2,822,517	10,599,254

Sauk County maintains balances in many of its funds. Financial policy 5-94, Fund Balance / Retained Earnings and Contingent Funds Policy, defines appropriate uses of fund balances and retained earnings.

Nonrecurring or rarely recurring capital outlays to reduce reliance on borrowed funds and future debt service costs.

Nonrecurring **startup** costs of projects or programs that are expected to provide savings or increase efficiencies in the future.

Prepayment of outstanding debt to generate greater rates of return than refinancing.

Termination costs of ineffective or inefficient programs.

All or part of the **contingency fund** since its expenditure is unlikely to occur.

Vacancy and turnover factor. Departmental budgets are developed as if all staff positions will be filled for the entirety of the year. Recognizing that there is always vacancy and turnover, the County analyzes previous years' turnover to reduce the property tax levy.

Continuing programs. Allows funds levied or grants received in one year to be expended in the next year to assure completion of the purpose for which the funds were received.

CAPITAL OUTLAY PLAN - FIVE-YEAR	2021	2022	2023	2024	2025	2026	2021-2026 TOTALS
Accounting	0	0	0	0	0	0	0
Administrator	0	0	0	0	0	0	0
Aging and Disability Resource Center	61,000	115,000	70,000	30,000	35,000	35,000	346,000
Building Projects Fund	0	0	0	0	0	0	0
Building Services	6,696,637	6,021,029	435,000	910,000	335,000	660,000	15,057,666
CDBG-Close Grant	695,000	475,127	0	0	0	0	1,170,127
Child Support	0	0	0	0	0	0	0
Circuit Courts	0	0	0	0	0	0	0
Clerk of Courts	0	0	0	0	0	0	0
Coroner	0	35,471	0	0	0	35,000	70,471
Corporation Counsel	0	0	0	0	0	0	0
County Board	0	0	0	0	0	0	0
County Clerk / Elections	0	0	0	0	0	0	0
Court Commissioner	0	0	0	0	0	0	0
District Attorney/Victim Witness	0	0	0	0	0	0	0
Emergency Management	0	47,412	63,518	96,200	0	0	207,130
Environmental Health	0	0	0	0	0	0	0
Extension Education	0	0	0	0	0	0	0
General Accounts	0	400,000	27,500	45,000	62,500	72,500	607,500
Health Care Center	1,293,522	1,190,800	225,500	57,000	20,000	20,000	2,806,822
Highway	2,626,000	38,880,000	900,000	900,000	900,000	900,000	45,106,000
Human Services	0	0	0	25,000	0	25,000	50,000
Jail Assessment Fund	0	0	0	0	0	0	0
Land Records Modernization	50,000	58,910	120,000	150,000	75,000	90,000	543,910
Land Resources & Environment	196,962	268,000	85,000	25,000	25,000	25,000	624,962
Landfill Remediation	0	0	0	0	0	0	0
MIS	1,372,536	573,081	493,500	626,500	536,500	736,500	4,338,617
Personnel	0	0	0	0	0	0	0
Public Health	25,000	0	25,000	0	0	0	50,000
Register in Probate	0	0	0	0	0	0	0
Register of Deeds	0	0	0	0	0	0	0
Sheriff's Department	320,000	598,309	737,837	717,832	379,000	320,000	3,072,978
Surveyor	0	0	0	0	0	0	0
Treasurer	0	0	0	0	0	0	0
Veterans Service	0	0	0	0	0	0	0
Women, Infants & Children (WIC)	0	0	0	0	0	0	0
COUNTY GRAND TOTAL	13,336,657	48,663,139	3,182,855	3,582,532	2,368,000	2,919,000	74,052,183

This summary represents the total of all outlay requests, as currently estimated, regardless of funding source.

Outlay items are defined as those whose original costs are greater than \$5,000, including any additional costs that are necessary to make the items ready for use, and whose lives are not less than three years.

Detail of each department's outlay for 2022 can be found with the departmental budgets.

CAPITAL OUTLAY PLAN - LEVY-FUNDED	2021-2026						TOTALS
	2021	2022	2023	2024	2025	2026	
Accounting	0	0	0	0	0	0	0
Administrator	0	0	0	0	0	0	0
Aging and Disability Resource Center	0	0	0	0	0	0	0
Building Projects Fund	0	0	0	0	0	0	0
Building Services	80,000	86,000	160,000	135,000	110,000	135,000	706,000
CDBG-Close Grant	0	0	0	0	0	0	0
Child Support	0	0	0	0	0	0	0
Circuit Courts	0	0	0	0	0	0	0
Clerk of Courts	0	0	0	0	0	0	0
Coroner	0	30,000	0	0	0	35,000	65,000
Corporation Counsel	0	0	0	0	0	0	0
County Board	0	0	0	0	0	0	0
County Clerk / Elections	0	0	0	0	0	0	0
Court Commissioner	0	0	0	0	0	0	0
District Attorney/Victim Witness	0	0	0	0	0	0	0
Emergency Management	0	0	35,000	0	0	0	35,000
Environmental Health	0	0	0	0	0	0	0
Extension Education	0	0	0	0	0	0	0
General Accounts	0	0	27,500	45,000	62,500	72,500	207,500
Health Care Center	0	0	0	6,000	0	0	6,000
Highway	0	0	0	0	0	0	0
Human Services	0	0	0	25,000	0	25,000	50,000
Jail Assessment Fund	0	0	0	0	0	0	0
Land Records Modernization	0	0	0	0	0	0	0
Land Resources & Environment	30,000	35,000	25,000	25,000	25,000	25,000	165,000
Landfill Remediation	0	0	0	0	0	0	0
MIS	527,662	573,081	493,500	626,500	536,500	736,500	3,493,743
Personnel	0	0	0	0	0	0	0
Public Health	0	0	25,000	0	0	0	25,000
Register in Probate	0	0	0	0	0	0	0
Register of Deeds	0	0	0	0	0	0	0
Sheriff's Department	320,000	246,000	346,000	379,000	379,000	320,000	1,990,000
Surveyor	0	0	0	0	0	0	0
Treasurer	0	0	0	0	0	0	0
Veterans Service	0	0	0	0	0	0	0
Women, Infants & Children (WIC)	0	0	0	0	0	0	0
TOTAL LEVY IMPACT	<u>957,662</u>	<u>970,081</u>	<u>1,112,000</u>	<u>1,241,500</u>	<u>1,113,000</u>	<u>1,349,000</u>	<u>6,743,243</u>

This summary represents the outlay requests that have no alternate funding sources and must be borne by the property tax levy or other as yet unspecified funds. Alternate funding sources include State or Federal grants, available fund balances, or debt issuance. MIS outlay is actually charged back to departments and the levy is recorded in the departments. Gross MIS outlay is shown here where the original purchases are made.

Most departments are part of the General Fund, Special Revenue Funds or Capital Project Funds. After applying grant revenues, other outside funds and fund balance for items whose purchases are nonrecurring, the tax levy is the remaining funding source. These funds by their definition do not depreciate asset acquisitions. The General Fund, Special Revenue Funds and Capital Project Funds are those that are not Proprietary Funds as discussed below.

The proprietary funds fund their outlay at time of purchase with grant or other revenues, then available fund balance. The assets are capitalized and depreciated over their useful lives. The proprietary funds are the Health Care Center and Highway.

Adopted Sauk County 2022 to 2031 Capital Improvement Plan

Department - Item	Funding Source	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2022 to 2031
Health Care Center												
HCC - Property Improvements - Roofs	HCC Fund Balance		20,000	20,000	20,000	20,000	20,000	40,000				140,000
HCC - Property Improvement - Replace Flooring	Certified Public Expenditure (CPE) carryforward funds	249,000										249,000
HCC - Property Improvements - Roof Top Unit (RTU) replacement with HEPA filtration upgrade	American Rescue Plan Act (ARPA)	600,000										600,000
HCC - Property Improvement - Water Heater Replacement	HCC Fund Balance	35,000										35,000
HCC - Property Improvement - Replace Worn Fire Doors	HCC Fund Balance	10,000										10,000
HCC - Property Improvement - Grounds Improvements	CPE carryforward funds	15,000										15,000
Cameras Security Monitoring Upgrades	HCC Fund Balance	22,000										22,000
Highway												
Equipment Replacement	Hwy Fund Balance	880,000	880,000	900,000	840,000	900,000	920,000	920,000	920,000	1,000,000	1,000,000	9,160,000
New Highway Shop (\$35,000,000)	Bonding	35,000,000										35,000,000
County Highway A from CTH T to Bunker Rd (5 miles) \ County Highway G From STH 58 to CTH EE	Tax Levy/Wis Co Hwy Improve	3,000,000										3,000,000
County Highway HH from CTH H to Juneau Co Line \ County Highway G From CTH EE to Juneau Co Line	Tax Levy/Wis Co Hwy Improve		3,000,000									3,000,000
County Highway DL/CTH DD CTH WD (9 miles)	Tax Levy/Wis Co Hwy Improve			3,000,000								3,000,000
County Highway G Reconstruction From STH 23 to CTH JJ (3 miles)	Tax Levy/Wis Co Hwy Improve				4,000,000							4,000,000
County Highway O from CTH C to STH 60 (8 miles)	Tax Levy/Wis Co Hwy Improve					3,000,000						3,000,000
High Risk Rural Roads	Tax Levy/Wis Co Hwy Improve	132,000	76,000	61,000								269,000
Bridge Replacement	Tax Levy/Wis Co Hwy Improve			150,000	150,000							300,000
Road Construction	Tax Levy/Wis Co Hwy Improve						3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	15,000,000
Shop Yard Paving	Hwy Fund Balance				60,000							60,000
Tri-County Airport												
Drainage Ditch to Bear Creek (\$2,698,444)	Cardinal Glass	289,000										
	Federal Funds	2,168,500										
	State Funds	120,472										2,698,444
	Sauk ARPA & Richland Counties, allocation TBD	120,472										
Runway 09-27 Rehabilitation (\$3,866,927)	Cardinal Glass	0										
	Federal Funds	3,480,235										
	State Funds	193,346										3,866,927
	Sauk ARPA & Richland Counties, allocation TBD	193,346										
Flood Control and Ditching at Airport (\$1,555,104)	Cardinal Glass	0										
	Federal Funds	1,399,594										
	State Funds	77,755										1,555,104
	Sauk ARPA & Richland Counties, allocation TBD	77,755										
UW-Platteville Baraboo Sauk County												
2022: Fine Arts Renovation (\$700,000); Lange Building Roof and Penthouse Replacement (\$100,000)	American Rescue Plan Act (ARPA)	400,000										400,000
2023: Fine Arts Entry Remodel (\$25,000); Umhoeffer Building Rooftop AC (\$30,000)	Undetermined		27,500	45,000	62,500	72,500						
2024: Lange Building Gym Roof (\$55,000); Parking Lot Repair (\$35,000)	City of Baraboo	400,000	27,500	45,000	62,500	72,500						607,500
2025: Fine Arts Air Handler (\$125,000)												
2026: Parking Lot Replacement with Added Lighting (\$145,000)												
Management Information Systems (MIS)												
Phone System Upgrades	Tax Levy	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	250,000
Hardware upgrades	Tax Levy						125,000					
9-1-1 Phone System Replacement (replacement about every 7 years, next in 2027)	Tax Levy						250,000					250,000
Network Infrastructure - Switches, routers, Uninterruptible power supplies, etc.	Tax Levy	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	
Firewall Upgrades for HCH, LEC and LE outside agency connections	Tax Levy	7,000		7,000	7,000		7,000		7,000	7,000		502,000
Core Switch Replacement at LEC & HCH Data Center	Tax Levy				105,000		105,000					
Virtual Infrastructure - Host server replacements. HCH 2025, 2030. LEC 2022, 2027.	Tax Levy	25,000			25,000		25,000				25,000	
Backup appliance replacement	Tax Levy		55,000					55,000				410,000
Storage array replacement. HCH 2026, 2031. LEC 2024, 2029.	Tax Levy			50,000		50,000			50,000		50,000	
County Clerk												
Election Equipment Replacement	General Fund Balance							460,000				460,000
Circuit Courts												
Fourth Jury Courtroom	Undetermined										2,000,000	2,000,000

Adopted Sauk County 2022 to 2031 Capital Improvement Plan

Department - Item	Funding Source	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2022 to 2031
Building Services												
Communications System Upgrades (every year)	Tax Levy	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	
Replacement of Tower Road Tower site (2022) (\$850,000)	American Rescue Plan Act (ARPA)	800,000										
	General Fund Balance	50,000										
Radio Upgrade for departments over a three year period	American Rescue Plan Act (ARPA)	325,750	325,750	325,750								
Upgrade Mobile and Portable Radio Equipment for Maintenance staff (2023)	American Rescue Plan Act (ARPA)		35,000									3,344,374
Tower Site Remote Monitoring Equipment (2024)	Tax Levy			50,000								
Upgrade Radio Equipment due to Manufacture end of life	Tax Levy				332,124							
Additional (new) site development at Bug Tusssel Tower Sites (2026 and 2028)	Undetermined					300,000		300,000				
Tuckpointing / Caulking of Facilities	Tax Levy	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	300,000
Communications Center - Radio Console replacement (replacement about every 10 years, next in 2025)	Tax Levy	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	300,000
Courtroom Video Arraignment Upgrade	Carryover from 2020	50,000										50,000
Building controls from pneumatic to digital (Historic Courthouse, Reedsburg Human Services, Law Enf)	General Fund Balance			225,000	225,000	225,000						2,000,000
Energy Measures - Upgrade building controls at Historic Courthouse	General Fund Balance	225,000	1,100,000									
Law Enforcement Center (LEC) Video Upgrade	General Fund Balance	220,000									150,000	370,000
Replace Roofs: West Square 2021, LEC/Huber 2024	General Fund Balance			360,000								360,000
Elevators - Courthouse Annex and Court Holding	Carryover from 2021	110,000										110,000
LEC Sally Port Concrete Replacement	Tax Levy	55,000										55,000
Carpet Replacement - Law Enforcement Center (Administrative & Jail)	Tax Levy	50,000						65,000				115,000
Re-Gasket, Check Bearings on Chillers	Tax Levy			190,000								395,000
West Square/Courthouse 2024. Law Enforcement Center 2027.							205,000					
Remodel and Building Security-West Entrance Redesign Construction (excluding space modification for scanners and including ADA compliance)	General Fund Balance	3,000,000	1,500,000		2,400,000							6,900,000
Building Security-2021/2022 Continued Recommended Implementations												
Land Resources & Environment												
White Mound Bridge Replacement (\$28,000 in 2021 budget, additional \$30,000 in 2022)	General Fund Balance	58,000										58,000
GSST Expansion - WI River Bridge - Engineered Plans/Designs & Construction (Est'd \$7,700,000)	General Fund Balance/Stewardship Grant											0
Total Expenditure		53,999,225	7,206,750	5,588,750	8,449,124	4,800,000	4,882,000	4,935,000	4,137,000	4,192,000	6,360,000	104,549,849
<i>Portion Funded by Grant Revenues or Fund Balances</i>		50,570,225	3,888,250	1,875,750	3,607,500	1,517,500	1,145,000	1,720,000	920,000	1,000,000	1,150,000	67,394,225
<i>Portion Funded in Part by Tax Levy or Undetermined Funding Source</i>		3,429,000	3,318,500	3,713,000	4,841,624	3,282,500	3,737,000	3,215,000	3,217,000	3,192,000	5,210,000	37,155,624

SAUK COUNTY, WISCONSIN
 2022 BUDGET APPROPRIATION
 "The Community Chest"

											2021 to 2022 Finance Committee										
											\$	%									
	2016 Budgeted Appropriation	2017 Budgeted Appropriation	2018 Budgeted Appropriation	2019 Budgeted Appropriation	2020 Budgeted Appropriation	2021 Budgeted Appropriation	2022 Request	2022 Administrator	2022 Finance Committee												
Outside Agencies	Agricultural Society (Fair Board)	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	\$0	0.00%									
	Bar Buddies	0	0	0	10,000	0	0	0	0	0	\$0	--									
	Bar Buddies - Reedsburg	0	0	0	0	5,000	0	0	0	0	\$0	--									
	Baraboo Area Homeless Shelter	0	0	0	0	35,000 *	0	38,606	35,000	25,000	\$25,000	--									
	Baraboo Dells Airport	4,100	4,100	4,100	4,100	4,100	8,200	8,200	4,100	4,100	(\$4,100)	-50.00%									
	Boys & Girls Clubs	0	0	20,000	25,000	50,000	25,000	75,000	0	0	(\$25,000)	-100.00%									
	Central Wisconsin Community Action Council	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	\$0	0.00%									
	Conservation Congress	1,300	1,300	1,400	1,400	1,400	0	1,400	1,400	1,400	\$1,400	--									
	Court Appointed Special Advocate (CASA)	50,000	50,000	50,000	0	0	0	0	0	0	\$0	--									
	Friends of the Baraboo River	0	0	0	0	25,000 *	28,000	0	0	0	(\$28,000)	--									
	Hope House	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	\$0	0.00%									
	Hope Through Christ Ministries Warming Shelter / Transitional	0	0	5,000	0	0	0	0	0	0	\$0	--									
	Kid's Ranch	0	0	0	0	15,000 *	10,000	15,000	0	0	(\$10,000)	-100.00%									
	Lake Redstone Protection District (General Fund Balance)	0	0	0	0	200,000 *	0	0	0	0	\$0	--									
	Mid-Continent Railway Museum (General Fund Balance)	0	0	77,000 *	125,000 *	0	0	0	0	0	\$0	--									
	Mirror Lake Management District (General Fund Balance)	0	0	0	10,000 *	0	0	0	0	0	\$0	--									
	Reedsburg Airport	4,100	4,100	4,100	4,100	4,100	4,100	4,100	4,100	4,100	\$0	0.00%									
	Reedsburg Area Historical Society	0	0	0	0	15,000 *	0	0	0	0	\$0	--									
	Safe Harbor Homeless Shelter	0	0	0	0	6,000 *	0	0	0	0	\$0	--									
	Sauk County Development Corporation	10,000	50,000	50,000	50,000	50,000	25,000	25,000	0	0	(\$25,000)	-100.00%									
	Sauk County Development Corporation Housing Study (General Fund Balance)	0	0	25,000 *	0	0	0	0	0	0	\$0	--									
	Sauk County Historical Society	11,000	15,000	15,000	15,000	17,000	20,000	28,000	25,000	25,000	\$5,000	25.00%									
	Sauk Prairie Airport, Inc.	4,100	4,100	4,100	4,100	4,100	4,100	4,100	4,100	4,100	\$0	0.00%									
VETS	0	0	0	0	0	5,000	3,880	3,880	3,880	(\$1,120)	-22.40%										
Wormfarm Institute	0	0	0	20,000	0	0	0	0	0	\$0	--										
Total Outside Agencies											\$142,100	\$186,100	\$313,200	\$326,200	\$489,200	\$186,900	\$260,786	\$135,080	\$125,080	(\$61,820)	-33.08%
Total Outside Agencies - Tax Levy Funded											\$142,100	\$186,100	\$211,200	\$191,200	\$193,200	\$186,900	\$260,786	\$135,080	\$125,080	(\$61,820)	-33.08%

SAUK COUNTY, WISCONSIN
 2022 BUDGET APPROPRIATION
 "The Community Chest"

											2021 to 2022 Finance Committee										
											\$	%									
											2016 Budgeted Appropriation	2017 Budgeted Appropriation	2018 Budgeted Appropriation	2019 Budgeted Appropriation	2020 Budgeted Appropriation	2021 Budgeted Appropriation	2022 Request	2022 Administrator	2022 Finance Committee		
Ownership	Tri-County Airport - Operations	15,665	15,665	16,422	16,422	29,694	49,412	51,174	51,174	51,174	\$1,762	3.57%									
	Tri-County Airport - Capital (ARPA 2022)							274,101	274,101	274,101 *											
	Disabled Parking Enforcement Assistance Council	1,300	1,300	1,300	1,100	1,100	1,100	0	0	0	(\$1,100)	--									
	UW-Platteville Baraboo Sauk County - Operating	90,000	131,000	102,500	102,500	60,000	60,000	55,000	55,000	55,000	(\$5,000)	-8.33%									
	UW-Platteville Baraboo Sauk County - Theater & Arts Renovation (General Fund Balance 2019, ARPA 2022)	0	0	0	50,000 *	0	0	400,000	400,000	400,000 *	\$400,000	--									
Total Ownership		<u>\$106,965</u>	<u>\$147,965</u>	<u>\$120,222</u>	<u>\$170,022</u>	<u>\$90,794</u>	<u>\$110,512</u>	<u>\$780,275</u>	<u>\$780,275</u>	<u>\$780,275</u>	<u>\$669,763</u>	<u>606.05%</u>									
Total Ownership - Tax Levy Funded		<u>\$106,965</u>	<u>\$147,965</u>	<u>\$120,222</u>	<u>\$120,022</u>	<u>\$90,794</u>	<u>\$110,512</u>	<u>\$106,174</u>	<u>\$106,174</u>	<u>\$106,174</u>	<u>(\$4,338)</u>	<u>-3.93%</u>									
Contractual	Sauk County Institute of Leadership	2,500	9,000	4,000	8,000	8,000	8,000	8,000	8,000	8,000	\$0	0.00%									
	Library Board (Levy not subject to levy limits)	1,001,008	1,027,131	1,044,698	1,074,904	1,173,754	1,214,062	1,226,129	1,226,129	1,226,129	\$12,067	0.99%									
	Pink Lady Rail Transit Commission	900	1,200	1,200	750	750	0	0	0	0	\$0	--									
	Wisconsin River Rail Transit	28,000	28,000	28,000	30,000	30,000	30,000	30,000	30,000	30,000	\$0	0.00%									
	Animal Shelter	147,000	147,000	147,000	201,000	201,000	191,959	212,000	125,000	125,000	(\$66,959)	-34.88%									
Total Contractual		<u>\$1,179,408</u>	<u>\$1,212,331</u>	<u>\$1,224,898</u>	<u>\$1,314,654</u>	<u>\$1,413,504</u>	<u>\$1,444,021</u>	<u>\$1,476,129</u>	<u>\$1,389,129</u>	<u>\$1,389,129</u>	<u>(\$54,892)</u>	<u>-3.80%</u>									
Total Contractual - Tax Levy Funded		<u>\$1,179,408</u>	<u>\$1,212,331</u>	<u>\$1,224,898</u>	<u>\$1,314,654</u>	<u>\$1,413,504</u>	<u>\$1,444,021</u>	<u>\$1,476,129</u>	<u>\$1,389,129</u>	<u>\$1,389,129</u>	<u>(\$54,892)</u>	<u>-3.80%</u>									

* Not funded by tax levy

Accounting Department

Department Vision - Where the department would ideally like to be

The Accounting Department should be a data warehouse of historical financial information for the County's governmental operations. The Accounting Department should provide interested parties summaries of this data, either by analyzing the data within the Accounting Department or by teaching others to retrieve the data to analyze themselves. Having a strong base of historical information, the Accounting Department should develop models to make financial projections, thereby assisting decision-makers in determining current policies or actions. The Department should also focus on research and development of recommended policies, as well as implementation of accounting best practices.

Department Mission - Major reasons for the department's existence and purpose in County government

To facilitate the effective and efficient use of County resources and to provide a record and accountability for those resources. The Sauk County Accounting Department provides financial expertise and leadership, maintains financial records, satisfies the County's financial obligations, and prepares managerial, financial and agency reports. To serve County Board Supervisors, managers, citizens, other governmental units, and funding agencies through consultation and information dissemination, maintenance of an accounting system according to established accounting principles, and coordination of budget preparation and implementation.

Elements of Countywide Mission Fulfilled

Provide fiscally responsible / essential services

Strategic Issues Addressed - Fundamental policy choices or critical challenges as defined by the Sauk County Board

General Government - Placemaking and economic development

General Government - Cooperation

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
The County is in compliance with financial reporting requirements	Number of audit findings issued	Number of new and recurring audit findings is less than three	7/31/2022
More efficient and transparent recording and processing of timekeeping for employees	Timekeeping system implemented	Implementation of a timekeeping system for employee time that is accessible by all employees, easily exported to the payroll system, and provides accurate centralized reporting of time worked.	6/30/2022
The budget document represents the results of critical analysis of internal and external factors, as well as the County's goals and mission	Award received	The budget document receives the Government Finance Officers Association Distinguished Budget Presentation Award	12/31/2022
Provide clear guidance to County Board members and Department Managers regarding the County's financial policies	Policies adopted or updated	One to two new or revised financial policies are adopted based on nationally recognized recommended practices	12/31/2022
Provide more comprehensive historical financial and community information	Award received	The Comprehensive Annual Financial Report receives the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting	12/31/2022
Provide decision-makers and public with quality planning documents of anticipated capital expenditures	Award received	Award of Special Capital Recognition by Government Finance Officers Association for budget document	12/31/2023
Provide decision-makers and public with quality measures of all departments' performance	Award received	Award of Special Performance Measure Recognition by Government Finance Officers Association for budget document	12/31/2024

Program Evaluation

Program Title	Program Description	Mandates and References	2022 Budget	FTE's	Key Outcome Indicator(s)	
Finance	Financial and Accounting Expertise: Provide consultation services and professional direction for County staff and elected officials on accounting and financial matters. Recommend new or updated County financial policies to the Finance Committee and County Board. Review and update accounting processes.		User Fees	\$0	0.30	
			Use of Fund Balance			
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$41,749		
			Operating Expenses	\$10,055		
			TOTAL EXPENSES	\$51,804		
COUNTY LEVY	\$51,804					

Accounting Department

Accounting Services	Accounting Services: Maintain a County accounting and financial management system for the day-to-day processing of payroll, accounts payable and general ledger transactions. Prepare tax and regulatory submissions as necessary, and maintain associated records and files.	Wis Stats 59.61, 59.22(3), 59.52(10), 59.61	User Fees	\$850	2.20	Quantity and negative dollar impact of filing deadlines missed (payroll taxes, sales tax, real estate transfer tax)
			Use of Carryforward	\$0		
			TOTAL REVENUES	\$850		
			Wages & Benefits	\$211,107		
			Operating Expenses	\$131,522		
	TOTAL EXPENSES	\$342,628		COUNTY LEVY	\$341,778	
Reporting	Financial Reporting & Analysis: Produce periodic financial and payroll reports for funding agencies, department managers and elected officials. Review and reconciliation of reports to granting agencies as needed. Review of fiscal notes on proposed County Board actions. Special studies or analysis as required.	Wis Stats 59.61, 59.65	User Fees	\$3,393	0.75	
			TOTAL REVENUES	\$3,393		
			Wages & Benefits	\$87,097		
			Operating Expenses	\$18,311		
				TOTAL EXPENSES		
Budget	Budgeting and Strategic Planning: Compile, analyze, maintain and monitor the annual County budget. Participate in the development of the Capital Improvement Plan. Incorporate strategic planning in the budgeting process and implement financial and operational performance measurement as a management tool for all County departments.	Wis Stats 65.90	User Fees	\$0	0.70	Government Finance Officers Association Distinguished Budget Award received with "proficient" or "outstanding" ratings
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$91,095		
			Operating Expenses	\$8,621		
				TOTAL EXPENSES		
Audit	Audit: Safeguard County assets and protect the integrity of the County's accounting system through performance of internal audits as needed. Perform operational reviews of County functions to enhance overall efficiency and effectiveness. Serve as the County contact for financial audits performed by outside agencies. Contract for an annual audit of the County's financial statements by an independent public accounting firm. Review County financial records for compliance with regulatory requirements and generally accepted accounting principals as promulgated by the Governmental Accounting Standards Board.	Wis Stats 59.47, 46.036; Federal OMB Circular A-133 "Audits of States, Local Governments and Nonprofit Organizations"; State Single Audit Guidelines	User Fees	\$0	1.05	New audit findings reported in the management letter prepared by the County's external auditors Quantity of auditor-generated adjustments to financial statements
			Grants	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$127,171		
			Operating Expenses	\$78,227		
	TOTAL EXPENSES	\$205,397		COUNTY LEVY	\$205,397	
Totals			TOTAL REVENUES	\$4,243	5.00	
			TOTAL EXPENSES	\$804,953		
			COUNTY LEVY	\$800,710		

Output Measures - How much are we doing?

Description	2019 Actual	2020 Actual	2021 Estimate	2022 Budget
Accounts payable checks – Number issued, and checks as a percent of checks and direct deposits issued	8,956 100%	8,578 100%	9,000 100%	9,000 100%
Accounts payable direct deposits – Number issued, and direct deposits as a percent of checks and direct deposits issued	0 0%	0 0%	0 0%	0 0%
Payroll checks - Number issued, and checks as a percent of checks and direct deposits issued	260 1%	223 1%	250 1%	250 1%
Direct deposit advices - Number issued, and direct deposits as a percent of checks and direct deposits issued	17,806 99%	17,615 99%	18,500 99%	18,500 99%
W2's issued to employees	873	855	900	900

Key Outcome Indicators / Selected Results - How well are we doing?

Description	What do the results mean?	2019 Actual	2020 Actual	2021 Estimate	2022 Budget
Government Finance Officers Association Distinguished Budget Award received with "proficient" or "outstanding" ratings	The County develops its budget thoughtfully using best practices.	Yes, for 2019 budget 80 of 81, or 99%	Yes, for 2020 budget 79 of 81, or 98%	Yes, for 2021 budget 79 of 81, or 98%	Yes, for 2022 budget 79 of 81, or 98%
New audit findings reported in the management letter prepared by the County's external auditors	Transactions are processed and grant funded programs are administered according to accepted standards.	0 Findings for 2018 audit	0 Findings for 2019 audit	2 Findings for 2020 audit	0 Findings for 2021 audit
Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting received with "proficient" or "outstanding" ratings for Comprehensive Annual Financial Report	Financial statements are presented in the format required by the Governmental Accounting Standards Board, and additional data is gathered to demonstrate the County's position.	Yes, for 2019 financial statements	Yes, for 2020 financial statements	Yes, for 2021 financial statements	Yes, for 2022 financial statements
Preserve and enhance the County's bond rating as issued by Moody's	Demonstrates the County's supervisors and management are using sound fiscal and operational judgement, and proactively planning and acting.	Rating affirmed July, 2019 at Aa1	No debt issued or refunded in 2020. Maintain Aa1 rating.	May issued debt in 2021. Anticipate maintaining Aa1 rating.	May issued debt in 2022. Anticipate maintaining Aa1 rating.
Quantity and negative dollar impact of filing deadlines missed (payroll taxes, sales tax, real estate transfer tax)	Department is meeting deadlines	0, and \$0	0, and \$0	1, and \$0	0, and \$0
Quantity of auditor-generated material adjustments to financial statements	Few auditor adjustments indicates management is trained in accounting practices.	0 for 2018 audit	0 for 2019 audit	0 for 2020 audit	0 for 2021 audit

	2018 Actual	2019 Actual	2020 Actual	2021 Amended Budget	Estimated Year End Actual as of August 2021	2022 Budget	\$ Change from 2021 Amended to 2022 Budget	% Change from 2021 Amended to 2022 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
ACCOUNTING											
<u>Revenues</u>											
Tax Levy	700,404	708,695	650,103	754,087	754,087	800,710	46,623	6.18%	None	0	0
Grants & Aids	0	0	2,139	0	0	0	0	0.00%			
Intergovernmental	2,341	3,784	3,128	3,998	4,648	4,243	245	6.13%	2022 Total	0	0
Use of Fund Balance	0	0	0	184,873	56,076	0	(184,873)	-100.00%			
Total Revenues	702,745	712,479	655,370	942,958	814,811	804,953	(138,005)	-14.64%	2023	0	0
									2024	0	0
									2025	0	0
									2026	0	0
<u>Expenses</u>											
Labor	340,794	365,239	326,363	382,271	387,274	401,707	19,436	5.08%			
Labor Benefits	127,353	132,291	114,717	148,216	148,951	156,511	8,295	5.60%			
Supplies & Services	182,244	213,161	210,966	412,471	278,586	246,735	(165,736)	-40.18%			
Addition to Fund Balance	52,354	1,788	3,324	0	0	0	0	0.00%			
Total Expenses	702,745	712,479	655,370	942,958	814,811	804,953	(138,005)	-14.64%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

Changes and Highlights to the Department's Budget:

Change 1: The County's audit contract will be re-bid in 2022 and an increase of \$5,200 is anticipated (to \$65,000). Further, as required by audit standards, 2022 is the year for a full revaluation of the impact of retirees on health insurance costs. This revaluation is anticipated to cost \$4,520 more than in 2021 (to \$5,000).

Change 2: 2022 will include completion of implementation of centralized timekeeping and human resources systems.

	2021 Amended Budget	Cost to Continue Operations in 2022	Change 1	Change 2	Change 3	2022 Budget Request
Description of Change			Increase in Audit and Actuarial Contracts	Addition of Timekeeping System		
Tax Levy	754,087	28,083	9,720	8,820		800,710
Use of Fund Balance or Carryforward Funds	184,873	0		(184,873)		0
All Other Revenues	3,998	245				4,243
Total Funding	942,958	28,328	9,720	(176,053)	0	804,953
Labor Costs	530,487	27,731				558,218
Supplies & Services	412,471	597	9,720	(176,053)		246,735
Capital Outlay	0	0				0
Total Expenses	942,958	28,328	9,720	(176,053)	0	804,953

Issues on the Horizon for the Department:

Major national accounting scandals have directed focus on strengthening accountability, increasing transparency, and enhancing understandability. With that, the Governmental Accounting Standards Board (GASB, an independent, private-sector, not-for-profit organization that establishes recognized authoritative guidance) has promulgated numerous new or revised standards in accounting.

Statements of auditing standards (SAS's) continue to require more detailed documentation of accounting procedures. Upcoming SAS's will require closer review of lease agreements, supplementary information and any other documents that incorporate audited financial data.

Locally, tighter economic times have placed more of a burden on the County's administrative staff, including Accounting, to more closely study County programs and how they are being offered. This additional effort is coupled with an expectation that administrative overhead needs to be decreased.

Administrator

Department Vision - Where the department would ideally like to be

Administrative Offices, Departments, Oversight Committees, and County Board will function as a cohesive team to develop and implement planned strategies for improving the delivery of services. To protect, preserve, and improve the financial position, real property, and human resources that Sauk County has available in order to provide a stable and proactive government and governmental services.

Department Mission - Major reasons for the department's existence and purpose in County government

Provide effective leadership to all county departments and functions and serve as a knowledgeable resource to the Board of Supervisors in compliance with §35 of the Sauk County Code of Ordinances

Elements of Countywide Mission Fulfilled

- Provide fiscally responsible / essential services
- Promote safe community
- Encourage economic development
- Stewardship of natural resources
- Development of cultural, social, and community values

Strategic Issues Addressed - Fundamental policy choices or critical challenges as defined by the Sauk County Board

General Government - Placemaking and economic development
General Government - Broadband
General Government - Criminal Justice Coordinating Council and stepping up initiative
General Government - Cooperation
Conservation, Development, Recreation, Culture, and Education - Comprehensive Plan Update
Conservation, Development, Recreation, Culture, and Education - Great Sauk State Trail completion
Conservation, Development, Recreation, Culture, and Education - Protect air, water, and land
Conservation, Development, Recreation, Culture, and Education - Comprehensive Outdoor Recreation Plan
Health and Human Services - Commitment to Health Care Center
Health and Human Services - Peer learning groups
Health and Human Services - Medical assisted treatment program
Health and Human Services - Comprehensive community services
Public Works - Highway building
Public Works - Tri County Airport
Public Works - Improve highways/road maintenance
Public Works - Wi-Fi access (broadband)
Public Works - Great Sauk State Trail (bridge and trail)
Justice & Public Safety - Coroner's Office and budget
Justice & Public Safety - Emergency response and preparedness
Justice & Public Safety - Security for county buildings / employees
Justice & Public Safety - Diversion programs / alternatives to incarceration
Justice & Public Safety - Criminal Justice Coordinating Council release planning and re-entry
Outside Issues - Affordable/low income housing
Outside Issues - Workforce development
Outside Issues - Transportation
Outside Issues - Communication - into and with the community
Outside Issues - Homelessness

Administrator

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Implement strategies for improving communications interdepartmentally, between the board and departments, and between the County and its constituency.	1. Develop a communication strategy and provide regular updates. 2. Progress made on updating policies and procedures. 3. Programmatic review that leads to measurable outcomes. 4. Better understanding of policies and procedures by County Board and employees.	1. Standardize processes and practices to improve communication between departments, oversight committees and the full board; Improve reports given to the board to better anticipate questions and concerns. 2. Facilitate conversations regarding personnel policies and practices. 3. Build and maintain an atmosphere of trust and respect for staff and board members. Recognizing that the chief function of local government is to serve the best interest of all constituents. 4. Encourage innovation and creativity to improve services and increase efficiencies in the delivery of programming. 5. Clarify and distinguish roles and expectations and serve as mentor. Maintaining a continuous, objective and creative attitude while advocating for department heads and staff.	12/31/22 and beyond Continual evaluation and improvement
Development of performance measurements as a vital part of County operations	1. program review process 2. revised and updated goals and outcome measures used through out the 2022 budget.	1. Develop a program review process for county programs, services, and functions. 2. Process improvement, including measuring outcomes.	12/31/22 and beyond Continual evaluation and improvement
Increase value of economic development programming though collaboration with business associations in Sauk County to better serve all industries.	1. Review how federal, state and local funds are used, ensuring best practices. 2. Amount of funds coming into the County from outside agencies. 3. Level of business engagement	1. Develop website to provide central location for business and new resident resources 2. Promote economic development programs from local, State and Federal agencies 3. Establish regional economic development consortium 4. Recalibrate RLF program to best fit funding levels and current need	12/31/2022 and beyond
Expand community development and placemaking programming	1. Develop a communication strategy and provide regular updates. 2. Review progress made on pilot projects. 3. Review place plan strategies.	1. Complete Bluffview Community Park development using CDBG CLOSE funds 2. Continue providing support to other County departments for special projects 3. Develop key partnerships and grant program guidelines to help mitigate food insecurity. 4. Continue promoting the County using social media and other modes of communication. 5. Collaborate with marketing and communication firm to increase tourism generated revenue, business and resident attraction.	12/31/2022 and beyond

Program Evaluation

Program Title	Program Description	Mandates and References	2022 Budget	FTE's	Key Outcome Indicator(s)	
Administration	<p>1) Budget Process / Financial Management: Incorporate quantifiable performance measures in and through the budget process. Strive to develop outcomes that are measurable for analysis of programs for cost effectiveness and efficiency.</p> <p>2) Administrative Practices: a. Continue development of technology to improve both workflow and interdepartmental communications. b. Improve the quality and image of the public service while encouraging regular communications between citizens and County Officials. c. Review current practices in regard to changes in technology, policy, and emerging best practices.</p> <p>3) Provide Effective Leadership to all Departments: Train and empower staff to attain high standards of professionalism. Be dedicated to the highest ideals of honor and integrity in all relationships. Create leadership training opportunities for all management.</p> <p>4) Coordinate and direct all administrative and management functions.</p> <p>5) Assist/Advise County Board and represent and stand for County Board: Provide assistance as county board liaison in implementing strategic initiatives. Inspiring, establishing, administering and communicating sound policies, practices, and procedures while maintaining compliance with County Ordinances, and both state and federal laws.</p> <p>6) Project Development and Oversight: Foster problem solving, and continuous learning through all projects and initiatives.</p>	Wis Stats 59.18	Grants	\$75,000	1.80	Budget process presents choices that are better and more clear recognizing the chief function of local government is to provide the most cost effective and efficient services to constituents. The measurement of this will be staying with statutory requirements for the County Budget.
			Misc Revenues	\$0		
			Use of Fund Balance	\$0		
			TOTAL REVENUES	\$75,000		
			Wages & Benefits	\$228,759		
			Operating Expenses	\$83,411		
			TOTAL EXPENSES	\$312,170		
COUNTY LEVY	\$237,170					

Administrator

Economic Development	<p>Support County economic and community development initiatives. Help identify, study, and recommend policies and programs that address identified issues. Collaborate with local, regional and state business associations, providing greater level of service to our existing and future businesses and residents. Develop opportunities to encourage local knowledge sharing and strengthen/develop business relationships.</p> <p>Identify eligible projects that would qualify for PACE funding and promote benefits of the program. The PACE program is designed to enable property owners to obtain low-cost, long-term loans for energy efficiency, renewable energy, and water conservation improvements. The result is improved business profitability, an increase in property value, and enhanced sustainability.</p> <p>Increase opportunities for low to moderate income residents' access to fresh produce and mitigate any increase in food security as a result of COVID. Expand opportunities for education related to sustainable agriculture production and the use of whole food to promote public health and food resiliency. Promote opportunities that allow people to gain exposure to how food is produced and encourage them to learn how to utilize whole food products. Promote the further development of a regional supply chain between producers and consumers.</p>			Misc Revenues	\$50,763	1.20	<p>Development of new business, and assistance for existing business.</p> <p>Decrease energy consumption for eligible commercial projects. Increase utilization of green energy while saving significant expenditures.</p> <p>Promotion of a local agriculture Community connecting local producers to consumers by providing healthy alternatives and education for low-moderate income families.</p>
			Grants	\$1,750,000			
			TOTAL REVENUES	\$1,800,763			
			Wages & Benefits	\$131,703			
			Operating Expenses	\$1,754,367			
			TOTAL EXPENSES	\$1,886,070			
			COUNTY LEVY	\$85,307			
Totals			TOTAL REVENUES	\$1,875,763	3.00		
			TOTAL EXPENSES	\$2,198,240			
			COUNTY LEVY	\$322,477			

Output Measures - How much are we doing?

Description	2020 Actual	2021 Estimate	2022 Budget
Number of Department Head Meetings Held	12	12	12
Dollars leveraged through grant funding	n/a	1:1	1:1
Number of housing units developed through grants or other support	n/a	n/a	50
Number of community events and programs sponsored/developed	n/a	n/a	6
Number of Business support events	n/a	7	4
Number of business startups	n/a	n/a	7 Businesses
Number of raised gardens funded	n/a	n/a	75 Raised garden beds

Key Outcome Indicators / Selected Results - How well are we doing?

Description	What do the results mean?	2020 Actual	2021 Estimate	2022 Budget
New Business development contacts, assist existing business development	Results in new or retained jobs and new or retained tax revenue.	n/a	n/a	7 Businesses
Assistance to local businesses with PACE funding	Increase the number of businesses accessing PACE funding for Energy efficiency	n/a	n/a	5 Businesses
Leverage ARPA funding to increase tourism dollars spent in Sauk County	Develop annual marketing and communication budget to promote tourism and attractions to increase sales tax	n/a	n/a	\$300,000
Leverage ARPA funding to attract new business to Sauk County	Through the marketing and communication plan, attract new business to Sauk County	n/a	n/a	5 Businesses

	2018 Actual	2019 Actual	2020 Actual	2021 Amended Budget	Estimated Year End Actual as of August 2021	2022 Budget	\$ Change from 2021 Amended to 2022 Budget	% Change from 2021 Amended to 2022 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
ADMINISTRATOR											
<u>Revenues</u>											
Tax Levy	230,373	261,027	387,061	296,266	296,266	322,477	26,211	8.85%	None	0	0
Grants & Aids	0	12,000	16,000	10,000	60,000	1,825,000	1,815,000	18150.00%			
Intergovernmental	2,064	1,032	0	0	0	0	0	0.00%	2022 Total	0	0
Donations	0	0	0	0	58,000	0	0	0.00%			
Interest	0	0	19,935	38,761	38,109	18,945	(19,816)	-51.12%			
Miscellaneous	0	0	25,255	174,654	325,826	31,818	(142,836)	-81.78%	2023	0	0
Use of Fund Balance	62,173	140,357	120,317	15,307	0	0	(15,307)	-100.00%	2024	0	0
									2025	0	0
									2026	0	0
Total Revenues	294,610	414,416	568,568	534,988	778,201	2,198,240	1,663,252	310.90%			
<u>Expenses</u>											
Labor	196,924	234,350	157,565	256,642	256,642	262,382	5,740	2.24%			
Labor Benefits	61,201	73,554	52,445	93,780	93,854	98,080	4,300	4.59%			
Supplies & Services	36,484	106,512	358,558	184,566	255,822	1,837,778	1,653,212	895.73%			
Addition to Fund Balance	0	0	0	0	171,883	0	0	0.00%			
Total Expenses	294,610	414,416	568,568	534,988	778,201	2,198,240	1,663,252	310.90%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

**SAUK COUNTY, WISCONSIN
2022 BUDGET
HIGHLIGHTS**

Department: Administrator

Changes and Highlights to the Department's Budget:

Change 1 - American Rescue Plan Act funds totaling \$1,815,000 are planned for multiple uses in the 2022 Administrator's budget:

\$	50,000	Countywide strategic plan
\$	100,000	Training center
\$	1,000,000	Broadband
\$	650,000	Branding and marketing. Extension of Belo + Company services begun in 2021 utilizing contingency funds of \$120,000.
\$	15,000	Leadership training

Change 2 - Reclassification of Community Development Coordinator position.

Change 3 - As economic development loans are repaid or written off, including a major early payoff in 2021, revenues decrease and tax levy increases.

	2021 Amended Budget	Cost to Continue Operations in 2022	Change 1	Change 2	Change 3	Change 4	2022 Budget Request
Description of Change			ARPA Projects	Community Devel Coord Reclassification	Loan Repayments Decreasing		
Tax Levy	296,266	(19,093)		2,652	42,652		322,477
Use of Fund Balance or Carryforward Funds	135,307	(15,307)	(120,000)				0
All Other Revenues	103,415	0	1,815,000		(42,652)		1,875,763
Total Funding	534,988	(34,400)	1,695,000	2,652	0	0	2,198,240
Labor Costs	350,422	7,388		2,652			360,462
Supplies & Services	184,566	(41,788)	1,695,000				1,837,778
Capital Outlay	0	0					0
Transfers to Other Funds	0	0					0
Addition to Fund Balance	0	0					0
Total Expenses	534,988	(34,400)	1,695,000	2,652	0	0	2,198,240

Issues on the Horizon for the Department:

Programmatic review and process analysis will be a priority moving forward. The reality is that the cost of doing the County's business will continue to increase more than the increase in levy limits.

This disconnect requires that we continually prioritize and be forward thinking. In addition, a positive work place with strong values will be needed to equip department managers to provide the needed services. Lastly, communication will continue to be key in moving the County's message forward in a positive way.

Aging & Disability Resource Center

Department Vision - Where the department would ideally like to be

All older adults and adults with disabilities will live in and be part of a caring community that values lifelong contributions, maximum independence and individual dignity.

Department Mission - Major reasons for the department's existence and purpose in County government

To empower and support older adults and adults with disabilities and their families by providing easily accessible, quality information and assistance. The Aging and Disability Resource Center will provide services, resources, advocacy and opportunities to support each individual's choices for independence and enhanced quality of life.

Elements of Countywide Mission Fulfilled

Provide fiscally responsible / essential services
 Promote safe community
 Encourage economic development
 Development of cultural, social, and community values

Health and Human Services - Commitment to Health Care Center

Health and Human Services - Peer learning groups

Health and Human Services - Visiting nurses / home health care / isolated individuals

Health and Human Services - Comprehensive community services

Justice & Public Safety - Emergency response and preparedness

Outside Issues - Affordable/low income housing

Outside Issues - Transportation

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
The ADRC will begin the availability of a high level evidence based class specific to nutrition.	Review quarterly data and report to Oversight Committee.	1. The Nutrition Coordinator will be trained in "Stepping up Your Nutrition" 2. Provide Stepping Up Your Nutrition to all congregate sites in Sauk County	9/30/2022
The ADRC will increase the availability of in-home care and chore services for older adults.	Review number of new workers, and review satisfaction surveys from those receiving chore services. Review and report to Oversight Committee quarterly.	1. Research other county programs to see how they offer similar programming. 2. Appear on local Radio to share the program and recruit new Helping Hands at Home providers.	12/31/2022
The ADRC will increase caregiver access to, and knowledge of, care giver support services in order to reduce caregiver stress and burden.	Review number of caregivers participating in program and review annual survey results	1. Create a caregiver newsletter with caregiver input on content. 2. Increase the number of caregivers utilizing the ADRC lending library.	12/31/2022
The ADRC will increase its online presence by offering programming virtually during the Covid-19 Pandemic.	Review surveys after the online class is taught.	1. Powerful Tools for Caregivers will be offered at least one time on line.	6/30/2022

Aging & Disability Resource Center

Program Evaluation						
Program Title	Program Description	Mandates and References	2022 BUDGET	FTE's	Key Outcome Indicator(s)	
Aging & Disability Specialist	This program supports older adults and adults with disabilities in facing the complicated array of challenges, choices and decisions by assessing their needs, identifying the most appropriate services to meet their needs, and acting as a vital link between the consumer and service providers to ensure their needs are met. The services provided include 1) short-term care coordination (less than 30 days), 2) transitional and planning services for young adults with disabilities as they leave the school and children's long-term support systems and enter the adult long-term care system, 3) public education and outreach to older adults and adults with disabilities who are isolated, 4) community agencies and services providers in order to promote the use of the ADRC, 5) long-term care options counseling, 6) consultation to individuals seeking admission to substitute care settings and 7) screening for and assistance with enrollment in the adult long-term care system.	ADRC Contract	User Fees / Misc.	\$0	7.47	Number served and satisfaction surveys.
			Grants	\$752,955		
			TOTAL REVENUES	\$752,955		
			Wages & Benefits	\$736,921		
			Operating Expenses	\$73,360		
			TOTAL EXPENSES	\$810,281		
COUNTY LEVY	\$57,326					
Transportation	Transportation services are provided to individuals with driving limitations due to disability or infirmity of age for medical appointments, business errands, shopping, socialization and enrichment.	49 USC 53.10 Wis Stat 85.21 Family Care Contracts	User Fees / Misc.	\$209,000	5.95	Number of people served and survey results
			Grants	\$226,341		
			Use of Fund Balance	\$10,000		
			TOTAL REVENUES	\$445,341		
			Wages & Benefits	\$323,481		
			Operating Expenses	\$186,253		
TOTAL EXPENSES	\$509,734					
COUNTY LEVY	\$64,393					
Congregate Meals	Guests are provided a minimum of one-third of the established recommended dietary allowances, as well as a range of related services such as screening, assessment, education and counseling to improve the participant's health through proper diet. Dining centers also act as a conduit for positive social contacts. Older adults are provided this service on a payment-by-donation basis, while all others pay the full cost of the meal and associated services.	42 USC 3025 Wis Stat 46.82	User Fees / Misc.	\$25,000	2.65	Satisfaction survey
			Grants	\$154,000		
			Use of Carryforward	\$1,000		
			TOTAL REVENUES	\$180,000		
			Wages & Benefits	\$154,511		
			Operating Expenses	\$93,147		
TOTAL EXPENSES	\$247,658					
COUNTY LEVY	\$67,658					
Home Delivered Meals	Participants who qualify for home-delivered meals are those who are essentially homebound and unable to prepare meals for themselves. These participants are provided a minimum of one-third of the established recommended dietary allowances for people over age 60, as well as a range of related services such as screening, assessment, education and counseling to improve the participant's health through proper diet. Older adults are provided this service on a payment-by-donation basis while all others pay the full cost of the meal and associated services.	42 USC 3025 Wis Stat 46.82	User Fees / Misc.	\$145,000	2.78	Satisfaction survey
			Grants	\$105,500		
			Use of Carryforward	\$110,000		
			TOTAL REVENUES	\$360,500		
			Wages & Benefits	\$178,093		
			Operating Expenses	\$301,233		
TOTAL EXPENSES	\$479,326					
COUNTY LEVY	\$118,826					
Home & Community Based Services	Increasing focus on the occurrence of dementia among Sauk County's aging population. Offer dementia capable services, information, support & education. Referrals to the Regional Dementia Care Specialist. Add LIFE Today! Newsmagazine: The bimonthly publication features event announcements, educational material, benefit program updates, information about available services and other topics of interest to older adults, adults with disabilities, veterans and their families. Quarterly circulation: 2000 printed and mailed, 100 sent electronically. Helping Hand at Home: Information is disseminated to older adults and adults with disabilities about available chore services within Sauk County communities. Volunteer recruitment, training and retention for needed community services--especially volunteer escort drivers and home delivered meal drivers. Telephone Reassurance: Provides brief, regular telephone contact for persons who are homebound, live alone or are the family caregiver of an older adult.	42 USC 3025 Wis Stat 46.82	User Fees / Misc.	\$0	0.80	Goals of aging plan met
			Grants	\$51,248		
			TOTAL REVENUES	\$51,248		
			Wages & Benefits	\$65,416		
			Operating Expenses	\$8,487		
			TOTAL EXPENSES	\$73,903		
COUNTY LEVY	\$22,655					

Aging & Disability Resource Center

Elder Benefits Specialist	Free advocacy and assistance are provided to senior adults age 60 or older who live in Sauk County. Elder Benefit Specialists assist with issues related to public and private benefits to which they are entitled due to age, disability, or financial factors. Elder Benefit Specialists provide information and assistance on a broad range of public benefit programs, including Medicare, Medicaid, Social Security retirement, Supplemental Security Income, Food Share, and Senior Care. They provide information on program eligibility criteria, assistance applying for benefits, and appealing benefit denials or incorrect benefit amounts. Elder Benefit Specialists may offer assistance and advocacy to senior adults age 60 or over in the areas of consumer debt, landlord/tenant law, and private insurance. Elder Benefit Specialists receive in-depth, ongoing training. Program attorneys provide legal supervision and support to Elder Benefit Specialists and work closely with them to ensure high-quality advocacy and representation of senior adult clients in the program.	42 USC 3025 Wis Stat 46.81	User Fees / Misc.	\$0	2.05	Survey results
			Grants	\$73,045		
			TOTAL REVENUES	\$73,045		
			Wages & Benefits	\$227,742		
			Operating Expenses	\$15,212		
TOTAL EXPENSES	\$242,954					
			COUNTY LEVY	\$169,909		
Disability Benefits Specialist	This program provides adults age 18-60 with disabilities advocacy, benefits counseling and representation related to identified issues in the practice area of disability benefits, public benefits, insurance, rights and access to supportive services.	ADRC Contract	Grants	\$192,749	2.10	Survey results
			TOTAL REVENUES	\$192,749		
			Wages & Benefits	\$237,673		
			Operating Expenses	\$17,168		
			TOTAL EXPENSES	\$254,841		
COUNTY LEVY	\$62,092					
National Family Caregiver Support Program	This program provides a continuum of services designed to meet the unique needs of the caregiver and help reduce or eliminate the occurrence of caregiver stress and burnout. Services include a support group, education and respite care.	42 USC 3025 Wis Stat 46.82	Grants	\$30,136	0.40	Survey results
			TOTAL REVENUES	\$30,136		
			Wages & Benefits	\$36,739		
			Operating Expenses	\$7,400		
			TOTAL EXPENSES	\$44,139		
COUNTY LEVY	\$14,003					
Prevention	Individuals are assessed to identify risk factors and opportunities for prevention and early intervention and make appropriate referrals to agencies that may assist with early intervention activities. Through evidence-based health promotion and disease prevention programs, participants learn to make lifestyle changes that are proven to prevent the onset of or manage existing chronic conditions and their symptoms, thus reducing the need for more expensive long-term care. Programs include "Stepping On" (fall prevention) and "Powerful Tools for Caregivers", and "Boost Your Brain and Memory".	42 USC 3025 Wis Stat 46.82	User Fees / Misc.	\$0	0.10	Number of recipients of program and survey results
			Grants	\$4,997		
			Use of Carryforward	\$0		
			TOTAL REVENUES	\$4,997		
			Wages & Benefits	\$7,745		
Operating Expenses	\$2,404					
TOTAL EXPENSES	\$10,149					
COUNTY LEVY	\$5,152					
Outlay	ADRC will use the department funds to purchase three new vehicles in 2022. Purchasing new Nutrition Cargo van to replace the current nutrition van (2015 Chevrolet City Express Van). The current mileage is 138,319 miles. ADRC \$55,000. ADRC will purchase two new vehicle to offset the cost of mileage reimbursements for staff. The anticipated cost will be \$60,000.	55,000 30,000 30,000	Grants	\$0		Less down time spent in shop
			Transfer from General Fund	\$0		
			Use of Fund Balance	\$115,000		
			TOTAL REVENUES	\$115,000		
			Operating Expenses	\$115,000		
TOTAL EXPENSES	\$115,000					
COUNTY LEVY	\$0					
Totals			TOTAL REVENUES	\$2,205,971	24.30	
			TOTAL EXPENSES	\$2,787,985		
			COUNTY LEVY	\$582,014		

Aging & Disability Resource Center

Output Measures - How much are we doing?			
Description	2020 Actual	2021 Estimate	2022 Budget
Add LIFE Today! Newsmagazine - Total Circulation (Mailed/Emailed) will reduce from every other month circulation to quarterly	14,788	20,000	15,000
Disability Benefit Specialist Program - Total Cases Served	638	700	750
Elderly Benefit Specialist Program - Total cases Served	3192	3200	3200
Information & Assistance Program - Total Contacts/unduplicated clients	12,416/6,781	20,000/10,000	20,000/10,000
National Family Caregiver Support Program - Total Unduplicated Respite Scholarship Recipients / Support Group Participants	48	25	30
Nutrition Programs - Total Congregate Unduplicated Eligible Individuals* in 2020 Congregate meals ended March 20th, 2020 due to COVID-19	620	620	620
Nutrition Programs - Total Home Delivery Unduplicated Eligible Individuals	592	600	600
Nutrition Programs - Total Congregate Meals * in 2020 Congregate meals ended March 20th, 2020 due to COVID-19	3,221	0	6,400
Nutrition Programs - Total Home Delivery Meals	49,635	51,000	51,000
Nutrition Programs - Total Home Delivery Breakfast Meals	11,160	13,500	13,500
Prevention Program - Total Classes Held / Unduplicated Participants * in 2020 in-person classes ended March 20th, 2020 due to COVID-19	3/18	2/15	3/25
Transportation Programs - Total Miles	208,390	127,000	130,000
Functional Screens completed	261	200	250
Volunteer hours	9,149	9,000	9,000

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2020 Actual	2021 Estimate	2022 Budget
ADRC Unit: Disability Benefit Specialist Monetary Impact to Sauk County	These are federal and state funds to individuals residing in Sauk County. Long Term Care enrollments are less than 10% of clients. This means that Medicaid paid Long Term Care costs are contained.	\$2,116,899	\$1,000,000	\$1,500,500
Older Americans Act Unit: Elder Benefit Specialist Program Monetary Impact to Sauk County		\$9,639,711	\$8,000,000	\$9,600,000
Value of Volunteer hours	Value of volunteer hours to Sauk County ADRC	\$229,812	\$240,000	\$250,000
Transportation survey results	Clients are happy with our services and find services help them remain in their own home longer.	97.0%	98.0%	98.0%
Elder benefits specialist survey results		100.0%	99.5%	99.5%
Disability benefits specialist survey results		100.0%	97.0%	97.0%
Information & Assistance specialist survey results		100%	99.0%	99.0%

	2018 Actual	2019 Actual	2020 Actual	2021 Amended Budget	Estimated Year End Actual as of August 2021	2022 Budget	\$ Change from 2021 Amended to 2022 Budget	% Change from 2021 Amended to 2022 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
AGING & DISABILITY RESOURCE CENTER											
<u>Revenues</u>											
Tax Levy	338,749	581,970	379,109	624,427	624,427	582,014	(42,413)	-6.79%	Vehicles	115,000	0
Grants & Aids	1,630,033	1,645,031	1,765,694	1,541,325	1,635,009	1,590,971	49,646	3.22%			
User Fees	289,910	325,116	275,416	298,750	260,500	288,750	(10,000)	-3.35%	2022 Total	115,000	0
Intergovernmental	4,956	0	0	0	0	0	0	0.00%			
Donations	83,225	91,509	96,627	82,700	83,175	90,250	7,550	9.13%			
Interest	24	90	81	0	0	0	0	0.00%	2023	70,000	0
Miscellaneous	5,840	77	2,584	0	0	0	0	0.00%	2024	30,000	0
Use of Fund Balance	0	0	0	95,000	0	236,000	141,000	148.42%	2025	35,000	0
									2026	35,000	0
Total Revenues	2,352,737	2,643,793	2,519,511	2,642,202	2,603,111	2,787,985	145,783	5.52%			
<u>Expenses</u>											
Labor	1,118,798	1,170,050	1,275,179	1,348,656	1,296,732	1,417,328	68,672	5.09%			
Labor Benefits	353,379	386,973	463,305	508,509	495,568	550,993	42,484	8.35%			
Supplies & Services	709,391	731,810	640,496	724,037	561,112	704,664	(19,373)	-2.68%			
Capital Outlay	4,904	102,368	36,340	61,000	113,376	115,000	54,000	88.52%			
Addition to Fund Balance	166,266	252,592	104,191	0	136,323	0	0	0.00%			
Total Expenses	2,352,737	2,643,793	2,519,511	2,642,202	2,603,111	2,787,985	145,783	5.52%			
Beginning of Year Fund Balance	520,522	686,788	939,380		1,043,571	1,179,894					
End of Year Fund Balance	686,788	939,380	1,043,571		1,179,894	943,894					

Changes and Highlights to the Department's Budget:

Change 1: The ADRC will replace the nutrition Cargo van due to age, repair costs and increased mileage (current mileage 138,319). The anticipated cost for a new vehicle is \$51,000 funded through a transfer from the ADRC fund balance.

Change 2: The ADRC anticipates receiving approximately \$136,000 of ARPA funding in 2021 for aging programs, \$110,000 of which will be carried forward to 2022. We have earmarked it for Nutrition. The additional funding will be used for wages expense and supplies in our Nutrition Program.

Change 3: Due to high maintenance cost for our vehicles, ADRC will use \$10,000 DOT trust fund balance for maintenance repair in 2022.

Change 4: Purchase of two vehicles using ADRC fund balance for staff use traveling to appointments. This should decrease the expense for mileage

	2021 Revised Budget	Cost to Continue Operations in 2022	Change 1	Change 2	Change 3	Change 4	2022 Budget Request
Description of Change			New Van for Nutrition Program	ARPA Funding's for Nutrition Programs	Transportation Vehicle Repair	Additional Vehicles	
Tax Levy	624,427	(32,813)				(9,600)	582,014
Use of Fund Balance or Carryforward Funds	95,000	(94,000)	55,000	110,000	10,000	60,000	236,000
All Other Revenues	1,922,775	47,196					1,969,971
Total Funding	2,642,202	(79,617)	55,000	110,000	10,000	50,400	2,787,985
Labor Costs	1,857,165	56,156		55,000			1,968,321
Supplies & Services	724,037	(74,773)		55,000	10,000	(9,600)	704,664
Capital Outlay	61,000	(61,000)	55,000			60,000	115,000
Transfers to Other Funds	0	0					0
Addition to Fund Balance	0	0					0
Total Expenses	2,642,202	(79,617)	55,000	110,000	10,000	50,400	2,787,985

Issues on the Horizon for the Department:

Space for privacy and confidentiality continues to be an issue at the ADRC. Most of the aging and transportation staff have relocated to the basement level suite of offices to help accommodate these needs.

As the baby boomers become the "Silver Tsunami," the ADRC finds itself with more clients with significant needs. Since the ADRC's primary focus is to help reduce the cost of Long Term Care by keeping people in their homes with in-home services versus costly nursing home stays, the meal program and other supportive services will become even more important. As needs increase, state funding remains flat while federal funding decreases. Covid-19 will continue to affect the manner in which the ADRC delivers its services: for example the ADRC does not anticipate opening congregate dining sites until 2022.

Arts, Humanities & Historic Preservation

Department Vision - Where the department would ideally like to be

To ensure that all citizens have equal opportunities to participate in the arts, history, and cultural activities. To coordinate efforts among agencies to ensure that Sauk County protects and nurtures the unique cultural heritage of the County. To make Sauk County a community known for its diverse and wide array of art, history and cultural events, and activities. To create an environment conducive to a sustained artistic and cultural presence for generations to come.

Department Mission - Major reasons for the department's existence and purpose in County government

To advocate the creation, development, preservation, and presentation of activities to expand the presence of the arts, humanities, and historic resources in all parts of Sauk County.

Elements of Countywide Mission Fulfilled

Development of cultural, social, and community values

Specific Strategic Issues Addressed

General Government - Placemaking and economic development

General Government - Cooperation

Outside Issues - Communication - into and with the community

Outside Issues - Workforce development

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Update and improve the annual Arts, Humanities and Historic Preservation (AHHP) and monthly Good Idea grant programs.	Track feedback from former grant applicants, arts and culture professionals and Sauk County supervisors to ensure changes are effective.	Review and update grant policies and procedures. Continue collaborating with Spring Green Arts Coalition and Wisconsin Arts Board to provide local opportunities for organizations to learn more about programs and processes.	2/1/2022
Increase the number and variety of AHHP and Good Idea grant applicants by improving outreach efforts to new and diverse grant applicants.	Track the number of new grant applicants each year though database. Use social media insights on posts specific to grant programs. Coordinate with local organizations	Improve the AHHP website and strengthen social media presence on the Sauk County Facebook page. Continue to improve on public outreach highlighting the grant program including testimonials from grant recipients.	Ongoing
The economic impact of the Sauk County Arts and Culture program is measured and shared publicly.	Track feedback from former grant applicants, arts and culture professionals and Sauk County Supervisors to ensure changes are effective.	Improve AHHP and Good Idea grant final report forms to ensure Sauk County is able to measure the impact of the grant programs. Review program to see if we can combine grants with the Placemaking initiative.	Ongoing
Ensure Sauk County is a desirable place to live and work in part due to a vibrant arts and culture scene.	Sauk County cultural assets are appreciated and recognized.	Ensure that Sauk County's cultural assets are included in the County's creative placemaking initiative by working with the Community Liaison and Economic Development Committee.	Ongoing

Program Evaluation

Program Title	Program Description	Mandates and References	2022 Budget		FTE's	Key Outcome Indicator(s)
Arts and Culture	<u>AHHP and Good Idea grant Programs:</u> Administer annual and monthly grant programs. <u>Information:</u> Through the use of Sauk County's website provide information relevant to the arts and cultural activities throughout Sauk County.	Chapter 38	Grants	\$9,090	Comm. Per Diem	
			User of Fund Balance	\$0		
			TOTAL REVENUES	\$9,090		
			Wages & Benefits	\$970		
			Operating Expenses	\$55,025		
			TOTAL EXPENSES	\$55,995		
	COUNTY LEVY	\$46,905				
Totals			TOTAL REVENUES	\$9,090	-	
			TOTAL EXPENSES	\$55,995		
			COUNTY LEVY	\$46,905		

Arts, Humanities & Historic Preservation

Output Measures - How much are we doing?

Description	2020 Actual	2021 Estimate	2022 Budget
Number of Arts, Culture and Historic Preservation (AHHP) grants awarded	15	11	15
Number of Good Idea grants awarded	15	15	12

Key Outcome Indicators / Selected Results - How well are we doing?

Description	What do the results mean?	2020 Actual	2021 Estimate	2022 Budget
Dollars awarded through Arts, Culture and Historic Preservation grant process	This is the contribution Sauk County has made to the priority arts, culture and historic preservation programs through the AHHP grant program.	\$52,378	\$50,850	\$50,850
Dollars leveraged due to Arts, Culture and Historic Preservation grants being awarded (total cost of projects-grants funds awarded)	These are the dollars leveraged by Sauk County's annual contribution to arts, culture and historic preservation programs.	\$350,000	\$350,000	\$350,000
Dollars awarded through Arts, Culture and Historic Preservation Good Idea grant process	This is the contribution Sauk County has made to the priority arts, culture and historic preservation programs through the Good Idea Grant program.	\$5,950	\$6,000	\$6,000
Percent of grantees that indicate they could not offer the program without Sauk County grant funding.	Sauk County's contribution to Arts and Culture is critical to the success of arts, humanities and historic preservation programs throughout the County.	100%	100%	100%

Changes and Highlights to the Department's Budget:

Wisconsin Arts Board Re-Granting grant award increased to \$9,090 (from \$7,750)
Reduce levy funded grant program.

	2021 Revised Budget	Cost to Continue Operations in 2022	Change 1	Change 2	Change 3	2022 Budget Request
Description of Change			WAB Regrant Amount	Reduce Grant program		
Tax Levy	53,245	0	(1,340)	(5,000)		46,905
Use of Fund Balance or Carryforward Funds	0	0				0
All Other Revenues	7,750	0	1,340			9,090
Total Funding	60,995	0	0	(5,000)	0	55,995
Labor Costs	970	0				970
Supplies & Services	60,025	0		(5,000)		55,025
Capital Outlay	0	0				0
Transfers to Other Funds	0	0				0
Addition to Fund Balance	0	0				0
Total Expenses	60,995	0	0	(5,000)	0	55,995

Issues on the Horizon for the Department:

Future events may be cancelled in 2021 due to COVID-19 pandemic resulting in grant recipients returning funds.

Building Services

Department Vision - Where the department would ideally like to be

Facilities radiate a professional appearance both inside and out.

Department Mission - Major reasons for the department's existence and purpose in County government

Assure facilities and grounds are properly maintained operationally, and they project a professional and respected appearance both inside and out. Maintain the County Communication Systems current/updated and in good working condition. Establish a "Safety First" mindset for all employees and maintain a safe environment for all employees and visitors.

Elements of Countywide Mission Fulfilled

Provide fiscally responsible / essential services

Specific Strategic Issues Addressed

Energy savings / lower carbon footprint

Broadband

Cooperation

Emergency response/preparedness

Security in buildings and for employees

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Fuel Tank Storage - Maintain compliance	Pass inspections permits are maintained	Correct any maintenance or compliance issues. Keep systems up to current standards.	12/31/2022
Upkeep of Facilities Interior Maintenance - Maintain clean and professional looking facilities	Complaints on services provided, work orders handle quickly, efficient and fiscally responsible	Continue work on major repair/refurbishment projects that have been identified.	12/31/2022
Mail - Maintain cost effective services	Monitoring overall costs of postal services.	Continue to implement any changes that will keep our usage at minimal levels.	12/31/2022
Communications - Maintain, upgrade, replace all communications systems	Monitoring outages, equipment failures and complaints of "coverage" issues by the various users of the systems	Update tower, radio and fiber systems as needed to keep current.	12/31/2022
Utilities - Effectively manage facility usage	Implementation/Tracking of green projects (i.e.. Lighting, digital controls, implement alternate energy sources-solar) keep or reduce energy usage	Continue work on systems to save on utilities, implementation of digital controls and lighting changes.	12/31/2022
Utilities - Changes to Exterior lighting of Facility	All Exterior lighting at the facility will be changed from HID to LED	All parking lot and Exterior wall packs will be converted to LED from their current HID.	12/31/2022
Vending - Maintain minimal vending	Maintain a zero impact on the levy, revenues equal or exceed expenses	Evaluate the needs of the buildings to determine needed changes.	12/31/2022

Program Evaluation

Program Title	Program Description	Mandates and References	2022 Budget	FTE's	Key Outcome Indicator(s)	
Mail	Shipping, receiving and postal duties for the County facilities		User Fees	\$52,202	0.55	
			TOTAL REVENUES	\$52,202		
			Wages & Benefits	\$36,441		
			Operating Expenses	\$15,761		
			TOTAL EXPENSES	\$52,202		
	COUNTY LEVY	(\$0)				
Utilities & Energy Efficiency	Oversight of approximately 425,030 square feet including utilities and energy efficiency measures		Operating Expenses	\$636,081	0.40	
			TOTAL EXPENSES	\$636,081		
			COUNTY LEVY	\$636,081		
Maintenance	Oversight of maintenance and care of all county facilities and properties, including approximately 425,030 square feet of building space		User Fees	\$150,500	10.40	Work orders and Maintenance cost per square foot
			Grants	\$50,000		
			TOTAL REVENUES	\$200,500		
			Wages & Benefits	\$773,928		
			Operating Expenses	\$559,897		
			TOTAL EXPENSES	\$1,333,825		
COUNTY LEVY	\$1,133,325					

Building Services

Communications	Maintain of infrastructure including all phone/data wiring for all facilities and the 9-1-1 System. Maintain Fiber optic network, communications infrastructure and all associated equipment and towers.	Wis Stat § 59.28	User Fees	\$500	1.15	Communication systems (phones, radios, fiber) run at peak efficiency, short or no outages on network.
			Grants	\$14,168		
			Rent	\$543,825		
			Use of Fund Balance	\$8,260		
			TOTAL REVENUES	\$566,753		
			Wages & Benefits	\$134,954		
			Operating Expenses	\$192,185		
TOTAL EXPENSES	\$327,139					
	COUNTY LEVY	(\$239,614)				
Outlay	Elevator Upgrades (Annex Elevator - Court holding) - Carryforward funds Tuck pointing / Caulking of Facilities - \$25,614 carryforward and \$30,000 levy Facility Renovations & Security - Carryforward Courtroom Video Arraignment Upgrade - Carryforward funds Implement Energy Cost Saving Measures - \$312,162 carryforward, \$225,000 general fund balance Replace roofs on West Square, Courthouse & Human Services - Carryforward funds Leased Facility Furnace Replacement - \$6,918 carryforward and \$6,000 levy Communications Upgrades - \$309,029 carryforward and \$50,000 levy Dispatch Center Radio Console Replacement - \$150,000 carryforward and \$30,000 levy Tower Road Replacement - American Rescue Plan Act funds LEC Carpet Replacement - Carryforward funds LEC Video Camera Upgrades - \$117,000 carryforward funds and \$103,000 general fund balance LEC Sally Port Concrete Replacement - General fund balance	\$110,000	Grants	\$750,000	12.50	
		\$55,614	Use of Fund Balance	\$383,000		
		\$3,533,664	Use of Carryforward	\$4,802,029		
		\$9,832	TOTAL REVENUES	\$5,935,029		
		\$537,162	Wages & Benefits	\$0		
		\$160,145	Operating Expenses	\$6,021,029		
		\$12,918	TOTAL EXPENSES	\$6,021,029		
		\$359,029	COUNTY LEVY	\$86,000		
		\$180,000				
		\$750,000				
\$67,665						
\$220,000						
\$55,000						
Totals			TOTAL REVENUES	\$6,754,484		
			TOTAL EXPENSES	\$8,370,276		
			COUNTY LEVY	\$1,615,792		

Output Measures - How much are we doing?

Description	2020 Actual	2021 Estimate	2022 Budget
Work Orders - Facilities in good working order, issues address quickly and efficiently. No issues with compliance.	1889 Work Orders	1910 Work Orders	1900 Work Orders
Number of pieces of mail processed	144,730	148,000	150,000
Square feet maintained	425,030	425,030	425,030
Energy efficiency projects completed	LEC, HSR, WS Exterior LED Lighting, LEC Controls upgrade, LEC Mini-split AC unit upgrades (5)	Continue lighting upgrades in all facilities, WS VFD upgrade, LEC boiler upgrade, LEC Mini-split AC unit upgrades (2)	CH & HSR HVAC controls Engineering, equipment upgrade corresponding with Security/Space Needs upgrades, LEC Mini-split AC unit upgrades
Communications - All systems (Radio, Phone, Fiber) are running at peak efficiency with little or no down time, handle specific communications work orders, manage tower co-locators/leases on 8 tower sites, Manage Dark Fiber leases on 147 miles of fiber optic cable.	700 work orders, 5 fiber lease, 11 tower leases, complete narrow banding corrections	510 work orders, 5 fiber lease, 11 tower leases, Dept radio inventory & budget planning	550 work orders, 5 fiber lease, 11 tower leases, radio channel upgrade

Key Outcome Indicators / Selected Results - How well are we doing?

Description	What do the results mean?	2020 Actual	2021 Estimate	2022 Budget
Maintenance costs per square foot includes all tower sites (NOTE: based on final revised budget divided by square footage, 425,030. This cost does not include outlay / capital projects)	Some fluctuation in this cost would be considered normal. Although we try to "spread out" our facility improvements within Capital Improvement Plan to keep this somewhat close from year to year, unforeseen failures may happen that could skew these costs which would require us to be even more diligent in our maintenance programs	\$3.52	\$4.77	\$4.85
Communications - All systems are running at peak efficiency with little or no down time, handle specific communications work orders, manage tower co-locators/leases on 8 tower sites, Manage Dark Fiber leases on 147 miles of fiber optic cable. All systems run 24/7/365 total runtime of 525,600 minutes.	Outages, equipment failures and coverage complaints would indicated that there are issues with the infrastructure requiring improvements or upgrades.	No outages on systems one fiber lease expired and not renewed	Minor outages for maintenance on fiber, one fiber lease added and Three tower lease added	Ideally no outages. Still have space to lease on both towers and fiber

	2018 Actual	2019 Actual	2020 Actual	2021 Amended Budget	Estimated Year End Actual as of August 2021	2022 Budget	\$ Change from 2021 Amended to 2022 Budget	% Change from 2021 Amended to 2022 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
BUILDING SERVICES											
<u>Revenues</u>											
Tax Levy	2,626,213	2,165,603	2,026,312	1,728,497	1,728,497	1,615,793	(112,704)	-6.52%	Implement Energy Cost Saving Measures	537,162	0
Grants & Aids	0	0	253,862	0	0	814,168	814,168	0.00%	Elevator Upgrades - Courthouse	110,000	0
User Fees	6,656	6,425	4,058	5,000	5,000	5,000	0	0.00%	Tuckpointing & Caulking of Facilities	25,614	0
Intergovernmental	44,378	42,890	48,912	50,393	50,393	52,702	2,309	4.58%	Courtroom Sound/Video Arraign Equip	9,832	0
Rent	414,002	441,348	734,432	619,500	574,500	688,825	69,325	11.19%	Facility Renovations	3,533,664	0
Miscellaneous	10,157	95,748	83,875	500	500	500	0	0.00%	Replace Roofs of Facilities	160,145	0
Use of Fund Balance	129,269	159,936	0	6,671,758	1,654,568	5,193,289	(1,478,469)	-22.16%	Leased Facility Furnance Replacement	12,918	6,000
									Communications Upgrades	359,029	50,000
Total Revenues	3,230,676	2,911,951	3,151,451	9,075,648	4,013,458	8,370,277	(705,371)	-7.77%	Tower Road Replacement	750,000	0
									Sheriff Radio Replacement	180,000	30,000
									LEC Carpet Replacement	67,665	0
									LEC Sally Port Concrete Replacement	55,000	0
									LEC Camera Upgrades	220,000	0
<u>Expenses</u>											
Labor	527,059	548,801	577,455	687,905	688,296	717,613	29,708	4.32%			
Labor Benefits	176,517	191,138	209,970	297,329	297,329	270,408	(26,921)	-9.05%	2022 Total	6,021,029	86,000
Supplies & Services	1,354,271	1,541,095	1,384,312	1,393,777	1,328,833	1,361,227	(32,550)	-2.34%			
Capital Outlay	1,172,829	630,917	731,833	6,696,637	1,699,000	6,021,029	(675,608)	-10.09%	2023	435,000	160,000
Addition to Fund Balance	0	0	247,881	0	0	0	0	0.00%	2024	910,000	135,000
									2025	335,000	110,000
Total Expenses	3,230,676	2,911,951	3,151,451	9,075,648	4,013,458	8,370,277	(705,371)	-7.77%	2026	660,000	135,000
Beginning of Year Fund Balance											Included in General Fund Total
End of Year Fund Balance											

Changes and Highlights to the Department's Budget:

The 2022 budget includes the following:

-Continuation of funding for communications system upgrades, fiber system upgrades and radio console replacement funds.

Change 1 - 2022 Budgeted capital outlay projects equal \$6.1 million, a decrease of \$646,000 compared to 2021. Act funds \$750,000.

Funding of these capital outlay projects is shifting from fund balance or carried forward funds to more tax levy \$36,000 and use of American Rescue Plan Act funds \$750,000.

	2021 Amended Budget	Cost to Continue Operations in 2022	Change 1	Change 2	Change 3	Change 4	2022 Budget Request
Description of Change			Building Services Outlay Change				
Tax Levy	1,728,497	(198,705)	86,000				1,615,792
Use of Fund Balance or Carryforward Funds	6,671,758	(6,663,498)	5,185,029				5,193,289
All Other Revenues	675,393	135,802	750,000				1,561,195
Total Funding	9,075,648	(6,726,401)	6,021,029	-	-	-	8,370,276
Labor Costs	985,234	2,786					988,020
Supplies & Services	1,393,777	(32,550)					1,361,227
Capital Outlay	6,696,637	(6,696,637)	6,021,029				6,021,029
Transfers to Other Funds	-	-					-
Addition to Fund Balance	-	-					-
Total Expenses	9,075,648	(6,726,401)	6,021,029	-	-	-	8,370,276

Issues on the Horizon for the Department:

We continue to promote the towers and fiber and have had some additional co-locators/lessees that have increased revenues slightly.

Work on energy savings measures to reduce / maintain utility costs.

	2018 Actual	2019 Actual	2020 Actual	2021 Amended Budget	Estimated Year End Actual as of August 2021	2022 Budget	\$ Change from 2021 Amended to 2022 Budget	% Change from 2021 Amended to 2022 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
CDBG-ED (Economic Development) REVOLVING LOANS											
<u>Revenues</u>											
Grants & Aids	0	0	0	695,000	52,106	475,127	(219,873)	-31.64%	CDBG-Close Projects	475,127	0
Interest	31,633	14,918	0	0	0	0	0	0.00%			
Miscellaneous	42,310	17,148	0	0	0	0	0	0.00%	2022 Total	475,127	0
Transfer from Other Funds	0	904,338	0	0	0	0	0	0.00%			
Transfer from CDBG-FRSB	0	0	0	0	0	0	0	0.00%			
Use of Fund Balance	222,012	42,466	2,106	0	0	0	0	0.00%	2023	0	0
									2024	0	0
									2025	0	0
									2026	0	0
Total Revenues	295,955	978,870	2,106	695,000	52,106	475,127	(219,873)	-31.64%			
<u>Expenses</u>											
Supplies & Services	295,956	978,870	0	0	0	0	0	0.00%			
Capital Outlay	0	0	2,106	695,000	50,000	475,127	(219,873)	-31.64%			
Addition to Fund Balance	0	0	0	0	2,106	0	0	0.00%			
Total Expenses	295,956	978,870	2,106	695,000	52,106	475,127	(219,873)	-31.64%			
Beginning of Year Fund Balance	264,478	42,466	0		(2,106)	0					
End of Year Fund Balance	42,466	0	(2,106)		0	0					

**SAUK COUNTY, WISCONSIN
2022 BUDGET
HIGHLIGHTS**

Department: CDBG Economic Development

Changes and Highlights to the Department's Budget:

The Community Development Block Grant - Economic Development (ED) program will be complete in 2022. The federal funds previously held by Sauk County of \$978,792.71 have been sent to the CDBG Close Program at the State. These funds are available to the County as grants that meet specific requirements related to low to moderate income (LMI) and/or slum and blight, and can include various public service and economic development projects.

Approved projects include:

- \$191,560.00 Village of Plain infrastructure improvements to Nachreiner Avenue (direct from the State to the Village)
- \$360,000.00 Village of Rock Springs Community Center (direct from the State to the Village)
- \$427,232.71 Bluffview Community Park (anticipate adding \$100,000 of American Rescue Plan Act funds to this project)

\$978,792.71

	2021 Amended Budget	Cost to Continue Operations in 2022	Change 1	Change 2	Change 3	2022 Budget Request
Description of Change						
Tax Levy	0	0				0
Use of Fund Balance or Carryforward Funds	0	0				0
All Other Revenues	695,000	(219,873)				475,127
Total Funding	695,000	(219,873)	0	0	0	475,127
Labor Costs	0	0				0
Supplies & Services	695,000	(219,873)				475,127
Capital Outlay	0	0				0
Transfers to Other Funds	0	0				0
Addition to Fund Balance	0	0				0
Total Expenses	695,000	(219,873)	0	0	0	475,127

Issues on the Horizon for the Department:

	2018 Actual	2019 Actual	2020 Actual	2021 Amended Budget	Estimated Year End Actual as of August 2021	2022 Budget	\$ Change from 2021 Amended to 2022 Budget	% Change from 2021 Amended to 2022 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
CDBG-HOUSING REHABILITATION											
<u>Revenues</u>									None	0	0
Grants & Aids	0	0	0	0	0	0	0.00%				
Interest	5	3	10	0	10	0	0.00%		2022 Total	0	0
Miscellaneous	21,512	20,969	47,681	20,000	65,327	20,000	0.00%				
Use of Fund Balance	17,673	0	0	0	0	0	0.00%				
Total Revenues	39,190	20,972	47,691	20,000	65,337	20,000	0.00%			0	0
<u>Expenses</u>									2023	0	0
Supplies & Services	39,190	1,783	44,981	20,000	53,490	20,000	0.00%		2024	0	0
Addition to Fund Balance	0	19,189	2,710	0	11,847	0	0.00%		2025	0	0
Total Expenses	39,190	20,972	47,691	20,000	65,337	20,000	0.00%		2026	0	0
Beginning of Year Fund Balance	20,559	2,886	22,075		24,784	36,631					
End of Year Fund Balance	2,886	22,075	24,784		36,631	36,631					

**SAUK COUNTY, WISCONSIN
2022 BUDGET
HIGHLIGHTS**

Department: CDBG HOUSING REHAB

Changes and Highlights to the Department's Budget:

The Community Development Block Grant Housing Rehabilitation Program provides funding for housing rehabilitation to residents who qualify based on program income parameters. Repayments from Housing Rehabilitation loans are re-loaned as approved. This budget includes an average loan based on repayment dollars, assuming repayment dollars are available.

	2021 Amended Budget	Cost to Continue Operations in 2022	Change 1	Change 2	Change 3	2022 Budget Request
Description of Change						
Tax Levy	0	0				0
Use of Fund Balance or Carryforward Funds	0	0				0
All Other Revenues	20,000	0				20,000
Total Funding	20,000	0	0	0	0	20,000
Labor Costs	0	0				0
Supplies & Services	20,000	0				20,000
Capital Outlay	0	0				0
Transfers to Other Funds	0	0				0
Addition to Fund Balance	0	0				0
Total Expenses	20,000	0	0	0	0	20,000

Issues on the Horizon for the Department:

Child Support

Department Vision - Where the department would ideally like to be

Provide services to lessen the number of children living in poverty and increase the number of children receiving support from both parents.

Department Mission - Major reasons for the department's existence and purpose in County government

Provide effective and quality services to the public with respect to establishment and enforcement of child support, medical support, establishment of paternity, and all other functions of the child support program.

Elements of Countywide Mission Fulfilled

Provide fiscally responsible / essential services
Development of cultural, social, and community values

Strategic Issues Addressed - Fundamental policy choices or critical challenges as defined by the Sauk County Board

General Government - Cooperation

Outside Issues - Communication - into and with the community

Outside Issues - Homelessness

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Maintain performance standards to realize maximum incentives.		Receipt of performance money based on:	Ongoing
	Exceeded 90% and maximized incentive money	90% Paternity establishment rate	
	Exceeded 80% and maximized incentive money	80% Court order rate	
	Exceeded 80% and maximized incentive money	80% Current support collection rate	
	Exceeded 80% and maximized incentive money	80% Collection rate on arrears	

Program Evaluation

Program Title	Program Description	Mandates and References	2022 Budget		FTE's	Key Outcome Indicator(s)
Child Support	The Agency receives referrals from the Department of Human Services when children are receiving public assistance benefits and/or when children are in substitute care (foster care or kinship care). The Agency also accepts applications for services from parents or guardians. Responsibilities of the Agency include: establishing paternity on cases where no father is named on the child's birth certificate; establishing and enforcing court orders, including child support orders, health insurance provisions, and collections of birth related expenses; and modifying existing court orders to comply with the percentage guidelines contained in DCF 150.	7 USC 2011-2029 42 USC 601-619, 651-670 Wis Stat §49.22	Grants	\$855,210	11.52	Paternity establishment Court order establishment Collection of current support Collection of arrears
			User Fees	\$10,030		
			Use of Fund Balance	\$12,852		
			TOTAL REVENUES	\$878,092		
			Wages & Benefits	\$804,772		
			Operating Expenses	\$252,772		
			TOTAL EXPENSES	\$1,057,544		
	COUNTY LEVY \$179,452					
Totals			TOTAL REVENUES	\$878,092	11.52	
			TOTAL EXPENSES	\$1,057,544		
			COUNTY LEVY	\$179,452		

Output Measures - How much are we doing?

Description	2020 Actual	2021 Estimate	2022 Budget
Number of active IV-D cases	3,349	3,321	3,335
Total Collections for IV-D Cases for Sauk County	\$10,780,374	N/A	N/A

Key Outcome Indicators / Selected Results - How well are we doing?

Description	What do the results mean?	2020 Actual	2021 Estimate	2022 Budget
Paternity Establishment Rate (compared to prior year)	The agency exceeded the benchmarks set by the State (90%)	110.50%	102.33%	106.42%
Court Order Establishment Rate	The agency exceeded the benchmarks set by the State (80%)	93.19%	93.77%	93.48%
Collection of Current Support	The agency exceeded the benchmarks set by the State (80%)	81.15%	80.62%	80.89%
Collection of Arrears (past due payments)	The agency exceeded the benchmarks set by the State (80%)	86.85%	80.00%	80.00%

	2018 Actual	2019 Actual	2020 Actual	2021 Amended Budget	Estimated Year End Actual as of August 2021	2022 Budget	\$ Change from 2021 Amended to 2022 Budget	% Change from 2021 Amended to 2022 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
CHILD SUPPORT											
<u>Revenues</u>											
Tax Levy	163,090	189,303	186,576	197,938	197,938	179,452	(18,486)	-9.34%	None	0	0
Grants & Aids	760,496	779,981	799,261	821,639	821,639	855,210	33,571	4.09%			
User Fees	16,315	17,557	21,389	15,200	15,200	10,030	(5,170)	-34.01%	2022 Total	0	0
Use of Fund Balance	0	0	0	0	0	12,852	12,852	0.00%			
Total Revenues	939,901	986,840	1,007,226	1,034,777	1,034,777	1,057,544	22,767	2.20%	2023	0	0
									2024	0	0
									2025	0	0
									2026	0	0
<u>Expenses</u>											
Labor	510,277	499,624	516,664	533,713	533,713	562,594	28,881	5.41%			
Labor Benefits	188,678	213,628	231,834	251,737	251,737	242,178	(9,559)	-3.80%			
Supplies & Services	213,147	221,495	215,698	249,327	249,327	252,772	3,445	1.38%			
Addition to Fund Balance	27,799	52,093	43,029	0	0	0	0	0.00%			
Total Expenses	939,901	986,840	1,007,225	1,034,777	1,034,777	1,057,544	22,767	2.20%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

Changes and Highlights to the Department's Budget:

For 2022, there is no expected change in the 66% federal match on agency expenses. A limited term part-time position was created at the Child Support Agency to assist with transitioning the Agency from a paper filing system to an electronic filing system.

	2021 Amended Budget	Cost to Continue Operations in 2022	Change 1	Change 2	Change 3	2022 Budget Request
Description of Change			Electronic Filing Position			
Tax Levy	197,938	(18,486)				179,452
Use of Fund Balance or Carryforward Funds	0	0	12,852			12,852
All Other Revenues	836,839	3,453	24,948			865,240
Total Funding	1,034,777	(15,033)	37,800	0	0	1,057,544
Labor Costs	785,450	(18,478)	37,800			804,772
Supplies & Services	249,327	3,445				252,772
Capital Outlay	0	0				0
Transfers to Other Funds	0	0				0
Addition to Fund Balance	0	0				0
Total Expenses	1,034,777	(15,033)	37,800	0	0	1,057,544

Issues on the Horizon for the Department:

Circuit Courts

Department Vision - Where the department would ideally like to be

The vision for the court system for Sauk County is to provide a forum that is fair and accessible to all who seek or need the services of the court and to do so within reasonable periods of time consistent with the needs of litigants and requirements of law.

Department Mission - Major reasons for the department's existence and purpose in County government

The mission of Wisconsin's Court system and the court system of Sauk County is to protect individual rights, privileges and liberties, to maintain the rule of law, and to provide a forum for the resolution of disputes that is fair, accessible, independent and effective.

Elements of Countywide Mission Fulfilled

Provide fiscally responsible / essential services
Promote safe community

Strategic Issues Addressed - Fundamental policy choices or critical challenges as defined by the Sauk County Board

General Government - Cooperation
Justice & Public Safety - Security for county buildings / employees

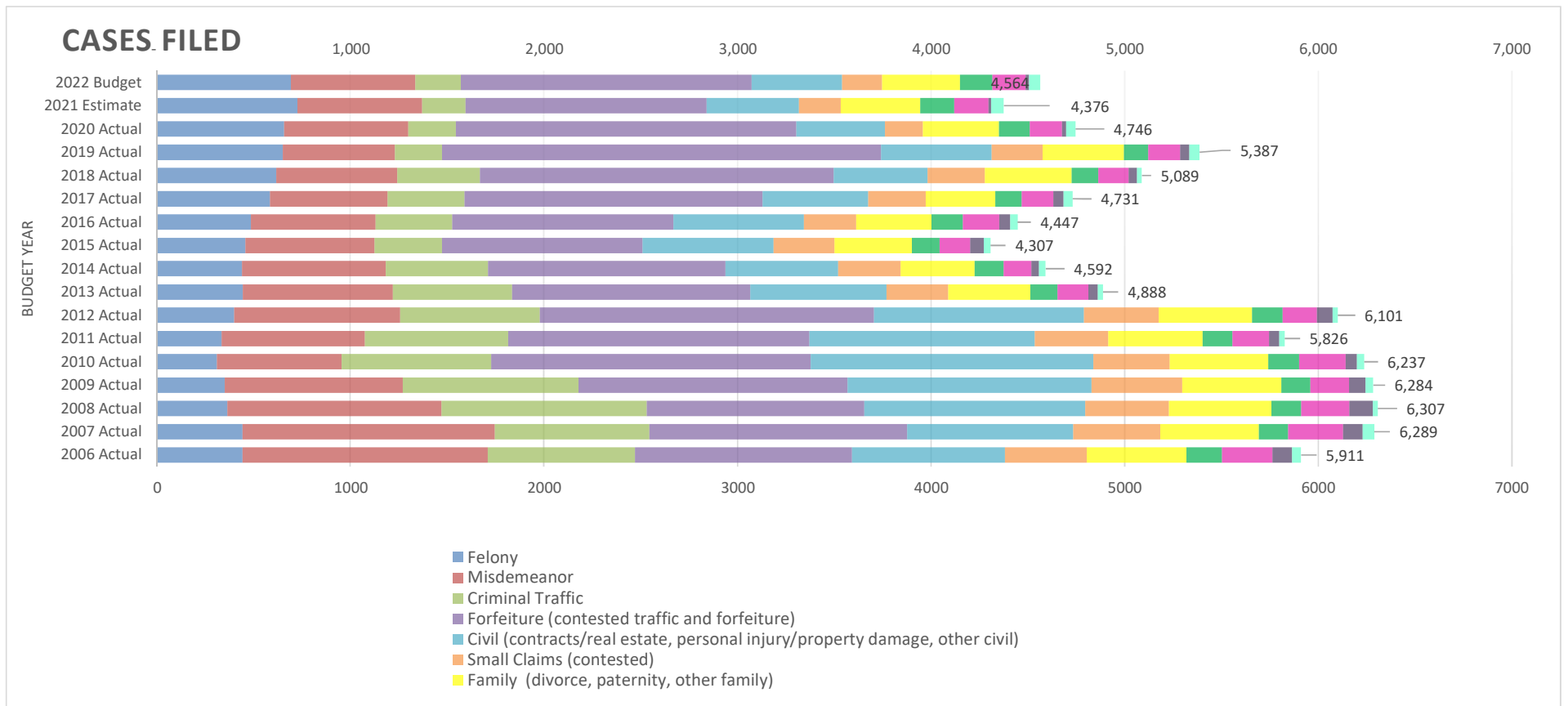
Program Evaluation

Program Title	Program Description	Mandates and References	2022 Budget		FTE's	Key Outcome Indicator(s)
Circuit Courts	The Courts are a separate and co-equal branch of government. The Courts are not a department of county government. The Courts, by constitution and statute, are the designated decision makers for those who choose to bring matters to them.	Wisconsin Constitution Article VII Sections 2 & 8	Other Revenues	\$222,058	3.25	Cases are disposed within state guidelines
			Use of Fund Balance	\$0		
			TOTAL REVENUES	\$222,058		
			Wages & Benefits	\$240,821		
			Operating Expenses	\$704,552		
			TOTAL EXPENSES	\$945,373		
			COUNTY LEVY	\$723,315		
Totals			TOTAL REVENUES	\$222,058	3.25	
			TOTAL EXPENSES	\$945,373		
			COUNTY LEVY	\$723,315		

Circuit Courts

Output Measures - How much are we doing?

Description	2020 Actual	2021 Estimate	2022 Budget
Number of cases filed, by category:			
Felony	659	728	694
Misdemeanor	642	644	643
Criminal Traffic	246	224	235
Forfeiture (contested traffic, forfeiture and juvenile ordinance)	1,757	1,246	1,502
Civil (contracts/real estate, personal injury/property damage, other civil)	458	476	467
Small Claims	195	216	206
Family (divorce, paternity, other family)	393	410	402
Probate (informal, estates, trusts)	160	176	168
Probate (commitments, guardianships, adoptions, other)	166	176	171
Juvenile (delinquency, other)	21	14	18
Juvenile (children in need of protective services (CHIPS), terminations of parental rights)	49	66	58
Total Cases Filed	4,746	4,376	4,564



Circuit Courts

Key Outcome Indicators / Selected Results - How well are we doing?				
Description				
Description	What do the results mean?	2020 Actual	2021 Estimate	2022 Budget
Jury Costs	These figures demonstrate the potential impact of jury trials on the circuit court budget. In four of the past five years the court had less than one jury trial per month. If the number of actual jury trials would increase in any given year, the impact on actual expenditures would be significant.	\$ 25,470	\$ 5,320	\$ 34,200
Number of Jury Trials / Number of Trial Days		12/15	2/2	16 / 25

Year	# of Trials	# of Days	Per Diem	Mileage	Meals/Lodging	Total
2012	18	26	30,920	10,646	1,321	42,887
2013	9	18	20,137	7,422	2,376	29,962
2014	15	37	30,602	10,560	2,720	43,934
2015	6	17	10,000	3,903	666	14,592
2016	9	27	29,953	10,548	2,828	43,365
2017	8	19	20,151	7,664	1,924	29,766
2018	18	32	29,040	10,383	2,819	42,292
2019	12	15	17,370	6,601	1,499	25,497
2020	1	1	1,760	568	132	2,462
(6 months) 2021	2	6	4,960	1,859	620	7,447

	2018 Actual	2019 Actual	2020 Actual	2021 Amended Budget	Estimated Year End Actual as of August 2021	2022 Budget	\$ Change from 2021 Amended to 2022 Budget	% Change from 2021 Amended to 2022 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
CIRCUIT COURTS											
<u>Revenues</u>											
Tax Levy	460,753	469,957	455,635	518,192	518,192	723,315	205,123	39.58%	None	0	0
Grants & Aids	219,507	219,634	219,902	220,012	221,035	222,058	2,046	0.93%			
Use of Fund Balance	4,782	0	0	10,000	0	0	(10,000)	-100.00%	2022 Total	0	0
Total Revenues	685,042	689,591	675,537	748,204	739,227	945,373	197,169	26.35%			
<u>Expenses</u>											
Labor	157,720	146,434	138,283	171,198	163,198	170,369	(829)	-0.48%	2023	0	0
Labor Benefits	59,702	67,020	72,608	78,843	78,843	70,452	(8,391)	-10.64%	2024	0	0
Supplies & Services	467,620	435,043	427,353	498,163	434,719	704,552	206,389	41.43%	2025	0	0
Addition to Fund Balance	0	41,095	37,293	0	62,467	0	0	0.00%	2026	0	0
Total Expenses	685,042	689,591	675,537	748,204	739,227	945,373	197,169	26.35%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

**SAUK COUNTY, WISCONSIN
2022 BUDGET
HIGHLIGHTS**

Department: Circuit Courts

Changes and Highlights to the Department's Budget:

Change 1: Addition of two court security officers charged back from the Sheriff's Department to manage enhanced Courthouse entrance and security.

Change 2: The court audio video upgrade should be completed in 2021, which accounts for the decreased use of carry forward funds and supplies/services expenses.

	2021 Amended Budget	Cost to Continue Operations in 2022	Change 1	Change 2	Change 3	2022 Budget Request
Description of Change			Court Security/Front Entrance	Courtroom Tech Updates Complete		
Tax Levy	518,192	(673)	205,796			723,315
Use of Fund Balance or Carryforward Funds	10,000	0		(10,000)		0
All Other Revenues	220,012	2,046				222,058
Total Funding	748,204	1,373	205,796	(10,000)	0	945,373
Labor Costs	250,041	(9,220)				240,821
Supplies & Services	498,163	10,593	205,796	(10,000)		704,552
Capital Outlay	0	0				0
Transfers to Other Funds	0	0				0
Addition to Fund Balance	0	0				0
Total Expenses	748,204	1,373	205,796	(10,000)	0	945,373

Issues on the Horizon for the Department:

An issue on the horizon is the need for a fourth judgeship. The statistics used in the state for determining the need for judges show that Sauk County has a judicial need of 4.0 judges; Sauk County currently has three circuit judges authorized by the state legislature. Sauk County is addressing this disparity through the use of the court commissioner. As the numbers show a growing need for judicial assistance, planning for a fourth judgeship should begin, at least in a preliminary way.

Clerk of Courts

Department Vision - Where the department would ideally like to be

We want to provide and initiate new procedures that will enhance efficiency in the office and coordinate with state court operations. We will strive to improve the quality of the justice-related services to all participants and the general public in an easily accessible and respectful environment. Our ultimate goal is to develop and implement district and state recommended procedures which prove to have a positive impact on our overall operations of the courts and our customer relations. We look to maintain and increase the avenues of communications between the courts, the public and other agencies. This can be attained through positive interaction and respect.

Department Mission - Major reasons for the department's existence and purpose in County government

To provide the administrative link between the judiciary and the public in a manner that is professional, courteous and efficient, representing Sauk County as an outstanding provider of services.

Elements of Countywide Mission Fulfilled

Provide fiscally responsible / essential services
Promote safe community

Strategic Issues Addressed - Fundamental policy choices or critical challenges as defined by the Sauk County Board

Justice & Public Safety - Emergency response and preparedness

Justice & Public Safety - Diversion programs / alternatives to incarceration

Justice & Public Safety - Criminal Justice Coordinating Council release planning and re-entry

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Continued enhancements of the Sauk Co. Clerk of Courts web page	Positive response from users.	Update Sauk County website for ease of navigation for collection information, quick links and overall user friendliness.	Ongoing
Increase restitution collections for victims	Monthly payments to victims	Collections via payment plans, income assignments and referral to State Debt Collection	Ongoing
Increase revenues	Collection percentages rise	Utilize State Debt Collection services as well as private collection agencies to increase revenues	Ongoing

Clerk of Courts

Program Evaluation						
Program Title	Program Description	Mandates and References	2022 Budget	FTE's	Key Outcome Indicator(s)	
Court Support	The office files and records all documents received for all case types. We clerk all court proceedings implementing new procedures such as in-court processing and generalist clerks to enhance efficiency; administer jury functions; provide interpreter services; provide access to public records and searches to the public, both in person and also phone inquiry requests. The office monitors and maintains all court records and files.	Wis. Stats. 59.40	User Fees / Misc	\$227,170	7.95	New cases filed and cases disposed
			Grants	\$25,000		
			TOTAL REVENUES	\$252,170		
			Wages & Benefits	\$612,380		
			Operating Expenses	\$95,321		
			TOTAL EXPENSES	\$707,701		
COUNTY LEVY	\$455,531					
Collections	This office collects and disburses all funds received for fines, fees and forfeitures ordered by the courts; executes judgments and implements all tools available to ensure collections. A Guardian ad Litem and/or Court-Appointed Attorney is appointed in appropriate cases and the appointed attorney acts on behalf of the incompetent party, minor party or defendant. The GAL attorneys are contracted annually for a monthly fee. Parties are billed when ordered, unless the fee is waived and the state reimburses a prorated amount set by the state annually. Financial records are maintained, collected and disbursed for all fees and costs.	Wis. Admin. Code Chapters 48, 51, 54, 55, 767 and 938	User Fees / Misc	\$638,040	4.05	Debts assessed in year Accounts turned over to private collection agencies Accounts turned over to State Debt Collection
			Grants	\$90,000		
			TOTAL REVENUES	\$728,040		
			Wages & Benefits	\$304,629		
			Operating Expenses	\$343,000		
			TOTAL EXPENSES	\$647,629		
COUNTY LEVY	(\$80,411)					
Totals			TOTAL REVENUES	\$980,210	12.00	
			TOTAL EXPENSES	\$1,355,330		
			COUNTY LEVY	\$375,120		

Output Measures - How much are we doing?			
Description	2020 Actual	2021 Estimate	2022 Budget
New cases filed	15,280	17,000	19,500
Total Receipts	\$3,224,119	\$3,800,000	\$3,800,000
Collections via Tax Intercept (DOR) and State Debt Collection (SDC)	\$693,182	\$760,500	\$850,000
Collections via private collection agencies (Stark and CMC)	\$208,141	\$180,000	\$150,000
Clerk of Courts Restitution Collections for Victims	\$106,020	\$150,000	\$150,000
Clerk of Court Revenue	\$749,013	\$840,000	\$850,000

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2020 Actual	2021 Estimate	2022 Budget
Debts assessed in individual year	Indicates a need for collection enforcement	\$3,478,302	\$3,700,000	\$3,700,000
Accounts turned over to private collection agencies	Efforts to collect unpaid court obligations	1,307	1,000	1,400
Accounts turned over to State Debt Collection	Efforts to collect unpaid court obligations	3,930	4,400	4,400

	2018 Actual	2019 Actual	2020 Actual	2021 Amended Budget	Estimated Year End Actual as of August 2021	2022 Budget	\$ Change from 2021 Amended to 2022 Budget	% Change from 2021 Amended to 2022 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
CLERK OF COURTS											
<u>Revenues</u>											
Tax Levy	317,707	339,268	349,813	354,066	354,066	375,120	21,054	5.95%	None	0	0
Grants & Aids	81,436	95,649	122,462	95,000	115,647	115,000	20,000	21.05%			
Licenses & Permits	80	100	20	80	40	40	(40)	-50.00%	2022 Total	0	0
Fees, Fines & Forfeitures	298,034	305,170	270,896	297,000	299,303	300,000	3,000	1.01%			
User Fees	356,302	370,868	328,495	391,550	372,945	389,870	(1,680)	-0.43%			
Intergovernmental	18,952	23,170	17,880	22,500	18,104	20,300	(2,200)	-9.78%	2023	0	0
Miscellaneous	152,879	133,775	133,188	165,000	161,568	155,000	(10,000)	-6.06%	2024	0	0
Use of Fund Balance	0	0	25,817	0	0	0	0	0.00%	2025	0	0
									2026	0	0
Total Revenues	1,225,391	1,268,001	1,248,571	1,325,196	1,321,673	1,355,330	30,134	2.27%			
<u>Expenses</u>											
Labor	539,463	574,636	594,775	613,983	613,983	632,799	18,816	3.06%			
Labor Benefits	231,576	244,005	258,653	270,460	270,460	284,209	13,749	5.08%			
Supplies & Services	365,376	415,337	395,143	440,753	375,246	438,322	(2,431)	-0.55%			
Addition to Fund Balance	88,976	34,023	0	0	61,984	0	0	0.00%			
Total Expenses	1,225,391	1,268,001	1,248,571	1,325,196	1,321,673	1,355,330	30,134	2.27%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

Changes and Highlights to the Department's Budget:

Due to the increase in the 2020 Guardian ad Litem (GAL) expenses, we saw an increase in the GAL State reimbursement. Interest on A/R (interest on collections) could see a reduction due to our terminated contract with HE Stark agency, one of our outside collection agencies. The contract was terminated on June 14, 2021. Court appointed attorney budget was decreased resulting in a levy decrease.

	2021 Revised Budget	Cost to Continue Operations in 2022	Change 1	Change 2	Change 3	2022 Budget Request
Description of Change			GAL State Aid	Interest on A/R	Court Appointed Attorney	
Tax Levy	354,066	42,054	(21,000)	10,000	(10,000)	375,120
Use of Fund Balance or Carryforward Funds	0	0				0
All Other Revenues	971,130	(1,920)	21,000	(10,000)		980,210
Total Funding	1,325,196	40,134	0	0	(10,000)	1,355,330
Labor Costs	884,443	32,566				917,009
Supplies & Services	440,753	7,568			(10,000)	438,321
Capital Outlay	0	0				0
Transfers to Other Funds	0	0				0
Addition to Fund Balance	0	0				0
Total Expenses	1,325,196	40,134	0	0	(10,000)	1,355,330

Issues on the Horizon for the Department:

Due to unforeseen court activity, the Courts could see an increase in jury trials, which could bring forth an increase in the statutory expert witness expenses.

Coroner

Department Vision - Where the department would ideally like to be
The vision of the Coroner's Office is to provide the services of our Office to the public as mandated by State Statutes, within the limits of our appropriated budget.

Department Mission - Major reasons for the department's existence and purpose in County government
The mission of the Coroners Office is to maintain the highest standard of professionalism and integrity in determining the cause and manner of death, while maintaining respect for the grieving families in their time of need. We want the people of the County to know that by our words and actions that we are sincere and loyal to them and give our highest regard to each and every death we investigate.

Elements of Countywide Mission Fulfilled
Provide fiscally responsible / essential services
Strategic Issues Addressed - Fundamental policy choices or critical challenges as defined by the Sauk County Board
General Government - Cooperation
Justice & Public Safety - Coroner's Office and budget
Justice & Public Safety - Emergency response and preparedness
Justice & Public Safety - Security for county buildings / employees
Outside Issues - Communication - into and with the community

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Continuity of Operations	Timely operations with no complaints	Increase cross functions of all Deputies, continuing professionalism of the Office	ongoing
Research valued services for our Department. Assist in education of other medical professions through job shadowing.	At least twice per year educational event attended	Increase services to the citizens	ongoing

Program Evaluation					
Program Title	Program Description	Mandates and References	2022 Budget	FTE's	Key Outcome Indicator(s)
Coroner	Pronounces death as needed and also issue Cremation, Disinterment and Embalming permits. Involved in the notification of death to families, both residents of and visitors to our County, as needed. Work closely with the Hospice Program, Home Health Nurses and Local Doctors to assist in providing care for the families of terminal patients in our county. Work with the Sheriffs Department and all other local Law Enforcement Departments in our investigations of deaths, keeping the chain of evidence intact at all times. Support and assist in the Organ and Tissue Donation Program, helping many others in our assistance in this program.	Wis Stats 59.34, 979	User Fees / Misc	\$34,000	1.00
			Grants	\$0	
			TOTAL REVENUES	\$34,000	
			Wages & Benefits	\$118,422	
			Operating Expenses	\$74,104	
			TOTAL EXPENSES	\$192,526	
			COUNTY LEVY	\$158,526	
Outlay	Transit Van Radio and Communications Equipment	\$30,000 \$5,471	User Fees / Misc	\$0	1.00
			Grants	\$5,471	
			TOTAL REVENUES	\$5,471	
			Wages & Benefits	\$0	
			Operating Expenses	\$35,471	
			TOTAL EXPENSES	\$35,471	
			COUNTY LEVY	\$30,000	
Totals			TOTAL REVENUES	\$39,471	1.00
			TOTAL EXPENSES	\$227,997	
			COUNTY LEVY	\$188,526	

Output Measures - How much are we doing?			
Description	2020 Actual	2021 Estimate	2022 Budget
Coroner cases - cremation and death investigations	1,090	950	940
Number of autopsies	28	31	12
Number of toxicologies	47	45	42
Number of cremation permits	453	365	380
Number of signed death certificates (signed by County Coroner)	173	200	176
Natural Deaths (signed by County Coroner or Medical Doctor)	637	440	506
Accidents	52	50	32
Suicide	13	10	18
Homicide	1	1	0
Undetermined	0	0	0

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2020 Actual	2021 Estimate	2022 Budget
Signature of Death Certificates, after investigation completed	Timely death certificates allow families to proceed	2 days	2 days	2 days

	2018 Actual	2019 Actual	2020 Actual	2021 Amended Budget	Estimated Year End Actual as of August 2021	2022 Budget	\$ Change from 2021 Amended to 2022 Budget	% Change from 2021 Amended to 2022 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
CORONER											
<u>Revenues</u>											
Tax Levy	127,012	175,604	158,202	158,745	158,745	188,526	29,781	18.76%	Radio/Communications Equipment	5,471	
Grants & Aids	0	0	0	0	0	5,471	5,471	0.00%	Vehicle	30,000	30,000
Licenses & Permits	32,250	34,625	47,000	34,000	34,000	34,000	0	0.00%			
Use of Fund Balance	14,834	2,176	0	0	0	0	0	0.00%	2022 Total	35,471	30,000
Total Revenues	174,096	212,405	205,202	192,745	192,745	227,997	35,252	18.29%			
<u>Expenses</u>											
Labor	73,292	84,226	84,652	86,273	86,273	86,261	(12)	-0.01%	2023	0	0
Labor Benefits	25,976	28,565	29,993	30,582	30,582	32,160	1,578	5.16%	2024	0	0
Supplies & Services	74,829	75,035	74,033	75,890	46,299	74,105	(1,785)	-2.35%	2025	0	0
Capital Outlay	0	24,580	0	0	0	35,471	35,471	0.00%	2026	35,000	35,000
Addition to Fund Balance	0	0	16,524	0	29,591	0	0	0.00%			
Total Expenses	174,096	212,405	205,202	192,745	192,745	227,997	35,252	18.29%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

Changes and Highlights to the Department's Budget:

There is an increasing trend for people to choose cremation over a traditional funeral. Currently, 65% of all deaths are cremations. The state budget includes a freeze on cremation fee rates for two years. Also, if a decedent is on assistance and qualifies, their funeral expenses will be assisted by the State. When this occurs, counties are expected to waive cremation fees. This has reduced Sauk County cremation fee revenue as more take advantage of this program.

Increase per diem calls by 25% due to trends over last several years and remain steady.

Law Enforcement continues to request autopsies and the blood tests as needed.

The trend of unclaimed bodies continues, resulting in increased expenses to the County. With the 2022 budget a new line item was added, Interment/Cremation expense, \$2,000.

2022 budget includes a new transit van to replace a 2008 van with high mileage and increasing maintenance costs.

The 2022 budget includes use of American Rescue Plan Act revenues for radio and communications equipment replacements totaling \$5,471. This is the first year of a three-year replacement plan.

	2021 Amended Budget	Cost to Continue Operations in 2022	Change 1	Change 2	Change 3	Change 3	2022 Budget Request
Description of Change			Prof Services (Autopsy)	Interment/Cremation	New Transit Van	Radio Replacement	
Tax Levy	158,745	2,781	(5,000)	2,000	30,000		188,526
Use of Fund Balance or Carryforward Funds	0	0					0
All Other Revenues	34,000	0				5,471	39,471
Total Funding	192,745	2,781	(5,000)	2,000	30,000	5,471	227,997
Labor Costs	116,855	1,566					118,421
Supplies & Services	75,890	1,215	(5,000)	2,000			74,105
Capital Outlay	0	0			30,000	5,471	35,471
Transfers to Other Funds	0	0					0
Addition to Fund Balance	0	0					0
Total Expenses	192,745	2,781	(5,000)	2,000	30,000	5,471	227,997

Issues on the Horizon for the Department:

The increasing push for a higher level of training and professionalism equalizing all Coroner departments around the state continues. Case loads increase slightly each year, less than 10%, with this there has been an increase in hospice care cases. Planning for equipment and safe handling techniques for bariatric personnel is an increasing priority. Evaluate staffing needs and options, increased caseload has resulted in increased administrative tasks.

Corporation Counsel

Department Vision - Where the department would ideally like to be

Provide legal advice and guidance to County officials to assist them in making policy decisions, and provide legal support to the organization to facilitate and carry out those decisions.

Department Mission - Major reasons for the department's existence and purpose in County government

Provide professional legal services to Sauk County government, including the Board of Supervisors, committees, departments, and connected boards and commissions, and provide legal representation of the public interest in statutory and contractually defined areas.

Elements of Countywide Mission Fulfilled

Provide fiscally responsible / essential services

Promote safe community

Encourage economic development

Promote stewardship of natural resources

Promote development of cultural, social and community values that enhance human dignity

Specific Strategic Issues Addressed

General Government - Placemaking and economic development

General Government - Broadband

General Government - Criminal Justice Coordinating Council and stepping up initiative

Conservation, Development, Recreation, Culture and Education - Comprehensive Plan Update

Conservation, Development, Recreation, Culture and Education - Great Sauk Trail completion

Conservation, Development, Recreation, Culture and Education - Protect air, water and land

Conservation, Development, Recreation, Culture and Education - Comprehensive Outdoor Recreation Plan

Health & Human Services - Comprehensive Community Services

Public Works - Highway building

Public Works - Tri-County Airport

Public Works - Improve highways/road maintenance

Public Works - Wifi access (broadband)

Public Works - Great Sauk Trail (bridge and trail)

Outside Issues - Affordable/low income housing

Outside Issues - Transportation

Outside Issues - Communication - into and with the community

Outside Issues - Homelessness

Partnerships with outside agencies (drugs, interoperability)

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Support economic development activity through proactive legal support to the county	Objective projects will be completed in a timely manner and with appropriate assistance by Corporation Counsel staff.	Legal services related to comprehensive plan update; Great Sauk Trail completion; air, water and land resource protection, and comprehensive outdoor recreation plan in a timely manner	12/31/2022
Support the County Administrator with proactive legal support	The clients in the community will become healthier and our numbers will diminish	The JDS Program will continue to expand helping clients of Sauk County overcome their addictions	12/31/2022
Support the County with legal services for the construction of the two new Highway Dept. facilities	Project meets development milestones and is completed on time.	Review related contracts in a timely manner in order to meet the milestones set forth for the project	12/31/2022

Corporation Counsel

Support the County's efforts at enhancing security and resiliency in the areas of cyber and facility protection	Computer system will continue to work properly without issues and all potential cyber attacks will be identified, isolated and eliminated.	There is a requirement for enhanced protection of county systems, information and facilities, through proactive training and testing of staff to identify areas which require additional compliance. Data regarding tests will be provided to staff (i.e. number of staff who failed if cyber attack tests)	12/31/2022
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Program Evaluation						
Program Title	Program Description	Mandates and References	2022 Budget	FTE's	Key Outcome Indicator(s)	
General Government Legal Services	The office serves as legal counsel for the county, provides legal guidance and advice to county officials and departments on all subjects related to county government and prosecutes or defends county interests in legal actions.	Wis Stat 59.42 Wis Stat 111.70	Use of Fund Balance	\$51,700	2.07	Attorneys and staff provide consistently reliable, timely and helpful legal assistance or law related service for all units of Sauk County government.
			TOTAL REVENUES	\$51,700		
			Wages & Benefits	\$262,038		
			Operating Expenses	\$82,391		
			TOTAL EXPENSES	\$344,429		
COUNTY LEVY	\$292,729					
Human Services / Children in Needs of Protection & Services / Terminations of Parental Rights	The office represents the Sauk County Department of Human Services in various types of actions that involve protection of individuals and the public. These kinds of matters include involuntary mental commitments, juvenile matters such as children in need of protection and services cases and termination of parental rights, guardianships and protective placements.	Wis Stat 48.09, 48.415, 51.20, 55.02	User Fees	\$0	2.93	Assigned attorney and staff actively works to meet SCDHS needs and address SCDHS issues with clear advice, open communication, accessibility and professionalism.
			Other Revenues	\$113,358		
			TOTAL REVENUES	\$113,358		
			Wages & Benefits	\$288,650		
			Operating Expenses	\$85,050		
TOTAL EXPENSES	\$373,700					
COUNTY LEVY	\$260,342					
Child Support Enforcement	The office represents the State of Wisconsin and the Sauk County Child Support Agency in all child support enforcement and paternity matters.	IV-D of Federal Social Security Act	Other Revenues	\$138,296	1.00	Child Support Agency improves its metrics due to proactive legal support.
			Use of Fund Balance	\$85,000		
			TOTAL REVENUES	\$223,296		
			Wages & Benefits	\$137,696		
			Operating Expenses	\$600		
TOTAL EXPENSES	\$138,296					
COUNTY LEVY	(\$85,000)					
Totals			TOTAL REVENUES	\$388,354	6.00	
			TOTAL EXPENSES	\$856,425		
			COUNTY LEVY	\$468,071		

Output Measures - How much are we doing?			
Description	2020 Actual	2021 Estimate	2022 Budget
Legal Inquiries & Opinions	990	1500	1000
Document Reviews	120	250	250
Claim Reviews	25	300	50
Resolution/Contract/Policy/Rule Reviews	N/A	25	100
Enforcement/Litigation Reviews/Conferences/Actions	160	250	100
Guardianship/Protective Placement Reviews/Actions	127	150	130
Civil Commitment Actions	89	150	100
TPR/CHIPS Reviews/Actions	149	150	125
Paternity Child Support	603	700	650

Corporation Counsel

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2020 Actual	2021 Estimate	2022 Budget
Legal Inquiries & Opinions	Departments/officials receive advice/guidance on simple legal matters in accordance with CCO policies.	100%	100%	100%
Document Reviews	Departments/officials receive advice/guidance on draft legal documents in accordance with CCO policies.	60%	100%	100%
Claim Reviews	Actual/potential claims against county are reviewed in accordance with CCO policies.	100%	100%	100%
Resolution/Contract/Policy/Rule Reviews	Proposed resolutions/contracts/policies/rules are reviewed for legal and best practice compliance per CCO policies.	50%	100%	100%
Enforcement/Litigation Reviews/Conferences/Actions	Enforcement advice/guidance is provided and actions/litigations are conducted in accordance with applicable law and CCO policies.	90%	100%	100%
Civil Commitment Actions	Actions are reviewed and processed in accordance with CCO/DHS policies	100%	100%	100%
TPR/CHIPS Filings & Hearings	Actions are reviewed and processed in accordance with state statutes & CCO/DHS policies	100%	100%	100%
Guardianship/Protective Placement Reviews/Actions	Actions are reviewed and processed in accordance with CCO/DHS policies	100%	100%	100%
Paternity Child Support	Actions are reviewed and processed in accordance with CCO/DHS policies	100%	100%	100%

	2018 Actual	2019 Actual	2020 Actual	2021 Amended Budget	Estimated Year End Actual as of August 2021	2022 Budget	\$ Change from 2021 Amended to 2022 Budget	% Change from 2021 Amended to 2022 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
CORPORATION COUNSEL											
<u>Revenues</u>											
Tax Levy	433,529	451,267	499,370	503,016	503,016	468,071	(34,945)	-6.95%	None	0	0
Grants & Aids	0	0	10,129	0	0	0	0	0.00%			
Intergovernmental	224,127	229,921	279,518	242,385	160,509	251,654	9,269	3.82%	2022 Total	0	0
Miscellaneous	21	0	0	0	0	0	0	0.00%			
Use of Fund Balance	0	0	333,530	0	271,540	136,700	136,700	0.00%			
Total Revenues	657,678	681,188	1,122,547	745,401	935,065	856,425	111,024	14.89%	2023	0	0
									2024	0	0
									2025	0	0
									2026	0	0
<u>Expenses</u>											
Labor	459,963	498,966	311,766	419,678	332,986	509,004	89,326	21.28%			
Labor Benefits	122,175	146,711	121,071	162,911	126,949	179,380	16,469	10.11%			
Supplies & Services	51,706	28,761	689,710	162,812	475,130	168,041	5,229	3.21%			
Addition to Fund Balance	23,834	6,750	0	0	0	0	0	0.00%			
Total Expenses	657,678	681,188	1,122,547	745,401	935,065	856,425	111,024	14.89%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

**SAUK COUNTY, WISCONSIN
2022 BUDGET
HIGHLIGHTS**

Department: Corporation Counsel

Changes and Highlights to the Department's Budget:

The main issue to resolve here is twofold 1) transition of cases that are in progress back to our office, and 2) training needs of the second new Assistant Corporation Counsel. With the transition of cases, some cases will be harder to transition back to the office staff due to the complexity and/or the status of the case. As staff become fully trained, contracted amounts can likely be reduced in future years.

1. The 2021 budget included contracted counsel of \$128,402, recruitment funding of \$13,000, and half a year of on-staff Corporation Counsel. 2022 reduces the contracted counsel allocation to \$50,000, removes recruitment, and includes a full year of on-staff Corporation Counsel.

2. \$85,000 funded by general fund balance has been added to the Children in Need of Protection and Services and Termination of Parental Rights (CHIPS/TPR) area to provide adequate coverage as a new Assistant Counsel transitions in.

3. The office re-subscribed to Westlaw for legal research needs. This has an impact on the MIS chargebacks +\$6,120.

	2021 Revised Budget	Cost to Continue Operations in 2022	Change 1	Change 2	Change 3	2022 Budget Request
Description of Change			Contract for Corporation Counsel	Contract for CHIPS/TPR	Legal Research	
Tax Levy	503,016	16,878	(57,943)		6,120	468,071
Use of Fund Balance or Carryforward Funds	0	1,700	50,000	85,000		136,700
All Other Revenues	242,385	9,269				251,654
Total Funding	745,401	27,847	(7,943)	85,000	6,120	856,425
Labor Costs	582,589	22,336	83,459			688,384
Supplies & Services	162,812	5,511	(91,402)	85,000	6,120	168,041
Capital Outlay	0	0				0
Transfers to Other Funds	0	0				0
Addition to Fund Balance	0	0				0
Total Expenses	745,401	27,847	(7,943)	85,000	6,120	856,425

Issues on the Horizon for the Department:

Training the new Assistants. Not sure what experience the second assistant will bring to the position and so training needs will vary.

	2018 Actual	2019 Actual	2020 Actual	2021 Amended Budget	Estimated Year End Actual as of August 2021	2022 Budget	\$ Change from 2021 Amended to 2022 Budget	% Change from 2021 Amended to 2022 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
COUNTY BOARD											
<u>Revenues</u>											
Tax Levy	156,853	160,260	189,583	213,948	213,948	205,171	(8,777)	-4.10%	None	0	0
Use of Fund Balance	0	70,735	0	0	0	7,500	7,500	0.00%			
	<hr/>										
Total Revenues	156,853	230,995	189,583	213,948	213,948	212,671	(1,277)	-0.60%	2022 Total	0	0
<hr/>											
<u>Expenses</u>											
Labor	80,202	83,160	103,705	128,970	114,188	126,570	(2,400)	-1.86%	2023	0	0
Labor Benefits	6,302	6,440	8,146	10,096	8,779	9,912	(184)	-1.82%	2024	0	0
Supplies & Services	62,104	124,174	74,719	74,882	63,417	76,189	1,307	1.75%	2025	0	0
Capital Outlay	0	17,221	0	0	0	0	0	0.00%	2026	0	0
Addition to Fund Balance	8,245	0	3,013	0	27,564	0	0	0.00%			
	<hr/>										
Total Expenses	156,853	230,995	189,583	213,948	213,948	212,671	(1,277)	-0.60%			
<hr/>											
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

**SAUK COUNTY, WISCONSIN
2022 BUDGET
HIGHLIGHTS**

Department: County Board

Changes and Highlights to the Department's Budget:

Change 1: 2022 includes an upgrade to the Roll Call voting system, funded by general fund balance.

Change 2: The Wisconsin Counties Association (WCA) conference is budgeted to be in Wisconsin Dells in 2022, compared to LaCrosse in 2021. This budget assumes more County Board members will attend when it's close to home and as being the host county, but lodging costs will be reduced.

	2021 Amended Budget	Cost to Continue Operations in 2022	Change 1	Change 2	2021 Budget Request
Description of Change			Roll Call System Upgrade	WCA Annual Conference	
Tax Levy	193,583	15,588		(4,000)	205,171
Use of Fund Balance or Carryforward Funds	17,213	(17,213)	7,500		7,500
All Other Revenues	0	0			0
Total Funding	210,796	(1,625)	7,500	(4,000)	212,671
Labor Costs	124,257	12,225			136,482
Supplies & Services	86,539	(13,850)	7,500	(4,000)	76,189
Capital Outlay	0	0			0
Transfers to Other Funds	0	0			0
Addition to Fund Balance	0	0			0
Total Expenses	210,796	(1,625)	7,500	(4,000)	212,671

Issues on the Horizon for the Department:

County Board members will continue to be encouraged to utilize technology for accessing meeting documentation. This should increase availability of information to all Board members regardless of Committee membership, save on printing and mailing costs, and expedite access to

County Clerk

Department Vision - Where the department would ideally like to be

To provide effective daily administrative duties and statutory functions to the public and all government agencies.

Department Mission - Major reasons for the department's existence and purpose in County government

To provide efficient and cost effective services in conjunction with other county government operations and perform all election related and general, administrative functions for the public as well as county and municipal government, in accordance with Wisconsin State Statutes.

Elements of Countywide Mission Fulfilled

Provide fiscally responsible / essential services

Strategic Issues Addressed - Fundamental policy choices or critical challenges as defined by the Sauk County Board

General Government - Cooperation

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Provide mandated & advanced services that are effective, to ensure the needs of the public are met while also providing a high level of customer service	<ol style="list-style-type: none"> 1. Ability to meet mandated deadlines 2. Monitoring the outcome of the services we are providing 	<ol style="list-style-type: none"> 1. Meeting election deadlines that are mandated by the state: ballots, supplies, election notices, WisVote duties, etc. 2. Provide informational handouts to public regarding documentation needed for services within the office. 	12/31/2022
Cross Training Staff	Ability to have staff perform all office responsibilities	Cross Train all staff	12/31/2022

County Clerk

Program Evaluation

Program Title	Program Description	Mandates and References	2022 Budget		FTE's	Key Outcome Indicator(s)
County Administration	1) Administer on behalf of the county multiple licenses and permits: marriage licenses, dissolution of domestic partnerships, dog license, open air assembly permits, county park stickers, timber notification filings & issuance thereof. 2) Central record keeper of multiple county documents and databases. 3) Certify compliance of Open Meeting Law. 4) Maintain file system for all county meeting agendas and minutes. 5) Apportionment of county and state taxes to municipalities. 6) Administer Care of Veterans Graves to Cemetery Associations.	Wis Stats Ch 174 Dog Licenses, 765 Marriage Licenses, 770 Domestic Partnerships, 59 Zoning, 91 Farmland Preservation, 26.03 Timber Permits, 19 Oaths & Bonds & multiple additional statutes. 70.63 Apportionment. 45.85 Vets Graves	User Fees \$10,525 Grants \$0 TOTAL REVENUES \$10,525 Wages & Benefits \$68,329 Operating Expenses \$11,567 TOTAL EXPENSES \$79,896 COUNTY LEVY \$69,371	0.83	1) Marriage License Corrections	
County Board	1) Attend all regular and special board meetings, maintain official records for Sauk County Board of Supervisors. Issue "Oath of Office" and "Certificate of Election" to board members. 2) Publish and certify official minutes of the Board of Supervisors, adopted resolutions and county ordinances. 3) Serve as "Filing Officer" and source of information for individuals seeking to run for the office of County Board Supervisors. 4) Receive document claims filed against Sauk County. 5) Maintain record of rezoning petitions.	Wis Stats Ch 59, including 59.23(1), 59.23(b), 59.11	User Fees \$0 Use of Carryforward \$0 TOTAL REVENUES \$0 Wages & Benefits \$65,535 Operating Expenses \$11,567 TOTAL EXPENSES \$77,102 COUNTY LEVY \$77,102	0.68	1) Resolutions/Ordinances	
Elections	1) Serve as provider for 24 "WisVote Relier" municipalities. Draft and update WisVote Memorandum of Understanding, all WisVote responsibilities required as a provider, four-year voter purge, provisional tracking and reporting, cost of elections (GAB 190), absentee tracking, etc. 2) Coordinate and publish all election notices. 3) Draft, review, and receive nomination papers, declaration of candidacy and campaign registration statements and maintain filing system for same. Issue certificate of election and oath of office forms. 4) Serve as collection point to coordinate candidate and referenda material for eventual placement on ballots. 5) Draft, proof and distribute test, absentee and official ballots and election supplies for all elections. Coordinate testing of election tabulating equipment. 6) Appoint "Board of Canvassers". 7) Maintain official record of all county election results and election financial reports and report final canvass results to GAB. 8) Conduct county re-count proceedings and maintain official minutes.	Wis Stats Ch 5.62, 5.66, 7.10, 7.60, 10.64, 59.11 & 59.14 and all election statutes	User Fees/MOU's \$105,049 Use of Fund Balance \$0 TOTAL REVENUES \$105,049 Wages & Benefits \$177,261 Operating Expenses \$143,308 TOTAL EXPENSES \$320,569 COUNTY LEVY \$215,520	2.00	1) Election Correspondence & Law Updates	
Passports	1) Accept and compile application and documents for passports. 2) Collect fees on behalf of US Departments of State and County Clerk Department. 3) Provide photo services. 4) Forward all documentation to the US Department of State for processing.	Not mandated	User Fees \$24,000 Grants \$0 TOTAL REVENUES \$24,000 Wages & Benefits \$36,618 Operating Expenses \$1,000 TOTAL EXPENSES \$37,618 COUNTY LEVY \$13,618	0.50	1) Passport Corrections	
Totals			TOTAL REVENUES \$139,574 TOTAL EXPENSES \$515,185 COUNTY LEVY \$375,611	4.00		

County Clerk

Output Measures - How much are we doing?				
Description	2020 Actual	2021 Estimate	2022 Budget	
Marriage Licenses Issued	300	300	300	
Passport Applications	500	800	600	
Passport Photos	500	500	500	
Dog/Kennel Licenses Sold	5016	5016	5016	
Open Air Assembly Permits Issued	0	0	0	
Timber Notices Issued	80	80	80	
County Directory	5 printed/website	5 printed/website	5 printed/website	
County Board Proceedings Book	5 printed/website	5 printed/website	5 printed/website	
Resolutions & Ordinances Considered	179/30	179/30	179/30	
Elections Conducted	4	2	4	
Domestic Partnership Agreements Issued	Discontinued	Discontinued	Discontinued	
Termination of Domestic Partnerships Issued	0	0	0	
Number of WisVote Reliers	24	23	23	
February 18, 2020 Spring Primary Election	15% Voter Turnout			
April 7, 2020 Spring Election & Presidential Preference	40% Voter Turnout			
August 11, 2020 Partisan Primary Election	12% Voter Turnout			
November 3, 2020 General Election	66% Voter Turnout			
February 16, 2021 Spring Primary Election		9% Voter Turnout		
April 6, 2021 Spring Election	-	16% Voter Turnout		
February 15, 2022 Spring Primary Election			13% Voter Turnout Estimate	
April 5, 2022 Spring Election			25% Voter Turnout Estimate	
August 9, 2022 Partisan Primary Election			22% Voter Turnout Estimate	
November 8, 2022 General Election			60% Voter Turnout Estimate	
Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2020 Actual	2021 Estimate	2022 Budget
Resolutions/Ordinances Routing System & Contract Database	Continue education on formatting and using resolution routing system & contract database. We anticipate most users to be able to conduct this workflow with minimal guidance after proper instruction.	5 Users still needing assistance	5 Users still needing assistance	5 Users still needing assistance
Election Correspondence & Law Updates	Number of Municipal Clerk errors we find when conducting the county canvass and election are minimal.	Spring 2020 Election = 10 mistakes; Fall 2020 Elections = 10 mistakes	Spring 2021 Election = 10 mistakes	Spring 2022 Election = 10 mistakes; Fall 2022 Elections = 10 mistakes
Passport Corrections	How well we are processing applications.	Applications Returned - 5	Applications Returned - 5	Applications Returned - 5
Marriage License Corrections	Accuracy of information on marriage licenses	Corrections - 10	Corrections - 7	Corrections - 7

	2018 Actual	2019 Actual	2020 Actual	2021 Amended Budget	Estimated Year End Actual as of August 2021	2022 Budget	\$ Change from 2021 Amended to 2022 Budget	% Change from 2021 Amended to 2022 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
COUNTY CLERK / ELECTIONS											
<u>Revenues</u>											
Tax Levy	263,495	222,446	300,514	307,771	307,771	375,610	67,839	22.04%	None	0	0
Grants & Aids	0	8,754	10,000	0	0	0	0	0.00%		0	0
Licenses & Permits	15,805	16,010	14,220	10,500	10,500	10,500	0	0.00%		0	0
User Fees	35,355	44,549	21,137	24,025	24,025	24,025	0	0.00%	2022 Total		
Intergovernmental	93,589	83,826	98,738	80,517	86,952	105,049	24,532	30.47%			
Total Revenues	408,244	375,586	444,609	422,813	429,248	515,184	92,371	21.85%	2023	0	0
									2024	0	0
									2025	0	0
									2026	0	0
<u>Expenses</u>											
Labor	182,842	187,098	200,527	222,761	222,761	234,981	12,220	5.49%			
Labor Benefits	73,356	76,248	85,883	106,486	106,486	112,760	6,274	5.89%			
Supplies & Services	104,063	66,160	148,899	93,566	85,455	167,443	73,877	78.96%			
Capital Outlay	10,005	0	0	0	0	0	0	0.00%			
Addition to Fund Balance	37,979	46,080	9,300	0	14,546	0	0	0.00%			
Total Expenses	408,244	375,586	444,609	422,813	429,248	515,184	92,371	21.85%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

**SAUK COUNTY, WISCONSIN
2022 BUDGET
HIGHLIGHTS**

Department: COUNTY CLERK

Changes and Highlights to the Department's Budget:

Change 1: 2022 will be a 4 Year Election Cycle. 2021 was a 2 Year Election Cycle. This increases expenses as well as revenues and levy.

	2021 Amended Budget	Cost to Continue Operations in 2022	Change 1				2022 Budget Request
Description of Change			2 Elections in 2021 to 4 Elections in 2022				
Tax Levy	307,771	(758)	68,597				375,610
Use of Fund Balance or Carryforward Funds	0	0	0				0
All Other Revenues	115,042	1,297	23,235				139,574
Total Funding	422,813	539	91,832				515,184
Labor Costs	329,247	(529)	19,024				347,742
Supplies & Services	93,566	1,068	72,808				167,442
Capital Outlay	0	0					0
Transfers to Other Funds	0	0					0
Addition to Fund Balance	0	0					0
Total Expenses	422,813	539	91,832				515,184

Issues on the Horizon for the Department:

Court Commissioner / Family Court Counseling

Department Vision - Where the department would ideally like to be

To provide correct, timely legal decisions and information to litigants and to county departments and to provide professional assistance to county and state departments and offices to fill in "gaps" in the delivery of legal services. To provide a mechanism for the prompt, informal resolution of child custody and physical placement disputes.

Department Mission - Major reasons for the department's existence and purpose in County government

The Court Commissioner's office provides information regarding legal procedures for family court, domestic abuse, criminal, ordinance violations, traffic, small claims and probate matters, and conducts preliminary and final hearings in these matters. This department supervises the provision of mediation and legal custody and physical placement studies in divorce, legal separation, paternity and other actions affecting the family.

Elements of Countywide Mission Fulfilled

Provide fiscally responsible / essential services
Promote safe community

Strategic Issues Addressed - Fundamental policy choices or critical challenges as defined by the Sauk County Board

General Government - Cooperation
Justice & Public Safety - Security for county buildings / employees

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Coordinate procedures for mediators, including referral and reporting timelines	Survey mediators as to all cases referred which are pending beyond 45 days	Since the inception of the mediation program, each mediator has utilized his/her own procedures/reporting forms. Although these practices have all been substantially similar, there have been some differences. Coordinating all procedures and forms will make it easier to track referrals and provide easier instruction for new mediators replacing those who retire.	12/31/2021 and Ongoing
Expand remedies available to parties pursuing entry of orders in family law (paternity/child support) child custody and physical placement actions to include outside agencies/organizations	Conduct meeting(s) with organizations and/or parties involved	Create opportunities for parties ("pro se" or represented) filing actions for the entry of child custody and physical placement orders in these types of matters to receive further education on child care topics both before pursuing and during pursuit of these orders.	12/31/2021 and Ongoing
Standardize "pro se" family law processes	Conduct meeting(s) with organizations involved	Standardize forms and processes regarding the filing and prosecution of "pro se" family law actions to reduce the time that court personnel are required to spend per case. Continue to pursue the establishment of a "pro se" assistance center.	12/31/2021 and Ongoing

Court Commissioner / Family Court Counseling

Program Evaluation						
Program Title	Program Description	Mandates and References	2022 Budget	FTE's	Key Outcome Indicator(s)	
Circuit Court Commissioner	The Court Commissioner's office is a department of county government. However, it operates pursuant to authority granted to and under the supervision of the Circuit Courts, a separate and co-equal branch of government. By constitution and statute, the Courts, including the Court Commissioner's office, acts as the designated decision maker for those who choose to bring matters to them.	Chs. 340-350, 757.68, 757.69, 767, 812, 813, Wis. Stats.	User Fees / Misc.	\$28,588	1.98	
			Grants	\$0		
			Use of Fund Balance	0		
			TOTAL REVENUES	\$28,588		
			Wages & Benefits	\$200,522		
			Operating Expenses	\$6,720		
			TOTAL EXPENSES	\$207,242		
COUNTY LEVY	\$178,654					
Mediation	Mediation of legal custody and physical placement disputes: In any "action affecting the family" (i.e., Ch. 767, Wis. Stats. divorce, legal separation, paternity, child custody, etc.) in which child custody, physical placement rights or visitation rights are contested, or a party experiences difficulty in exercising those rights, the matter is referred to a mediator for assistance in resolving the problem.	Ch. 767.405 Wis. Stats.	User Fees / Misc.	\$14,500	0.02	Referrals completed
			Grants	\$0		
			Use of Fund Balance	0		
			Use of Carryforward Funds	0		
			TOTAL REVENUES	\$14,500		
			Wages & Benefits	\$2,500		
			Operating Expenses	\$12,000		
TOTAL EXPENSES	\$14,500					
COUNTY LEVY	\$0					
Totals			TOTAL REVENUES	\$43,088	2.00	
			TOTAL EXPENSES	\$221,742		
			COUNTY LEVY	\$178,654		

Output Measures - How much are we doing?			
Description	2020 Actual	2021 Estimate	2022 Budget
"Family law" cases			
Temporary (initial) hearings	256	280	300
Final divorce hearings	123	140	130
Child support-related hearings	408	415	420
"Civil Law" cases			
Domestic abuse hearings	75	72	73
Small claims initial appearances	67	0	0
"Watts" reviews	60	60	60
Other cases			
Criminal case appearances	1,158	1,250	1,250
Traffic / forfeitures initial appearances	245	362	512
Mediation referrals made	108	157	150

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2020 Actual	2021 Estimate	2022 Budget
Contested cases scheduled for hearing/decided within desired or required time frame (generally, all matters are to be scheduled within 3-4 weeks, unless a later date is requested to allow time for service, etc.; all matters that come on for hearing must be decided within 30 days of hearing)	Matters are decided timely under current facts or circumstances	100%	100%	100%
Respond to correspondence/information requests within 3 working days (some inquiries require research and/or investigation before a written response can be completed, which may take longer than 3 working days)	Parties advised of legal remedies available to address current circumstances	95%	95%	95%
Referrals completed (includes referrals terminated after mandatory domestic violence screening)	Issues addressed/resolved before situation out of control	100%	100%	100%

	2018 Actual	2019 Actual	2020 Actual	2021 Amended Budget	Estimated Year End Actual as of August 2021	2022 Budget	\$ Change from 2021 Amended to 2022 Budget	% Change from 2021 Amended to 2022 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
COURT COMMISSIONER/FAMILY COURT COUNSELING SERVICE											
<u>Revenues</u>											
Tax Levy	185,448	178,907	183,745	188,553	188,553	178,654	(9,899)	-5.25%	None	0	0
User Fees	16,411	16,010	13,995	16,500	14,600	14,500	(2,000)	-12.12%			
Intergovernmental	27,135	27,739	25,935	35,443	26,000	28,588	(6,855)	-19.34%	2022 Total	0	0
Use of Fund Balance	13,162	16,020	19,218	48,018	54,232	0	(48,018)	-100.00%			
Total Revenues	242,156	238,675	242,893	288,514	283,385	221,742	(66,772)	-23.14%	2023	0	0
<u>Expenses</u>											
Labor	168,417	163,132	167,011	203,975	209,648	160,495	(43,480)	-21.32%	2024	0	0
Labor Benefits	52,967	56,367	59,638	65,936	54,272	42,527	(23,409)	-35.50%	2025	0	0
Supplies & Services	20,772	19,176	16,244	18,603	19,465	18,720	117	0.63%	2026	0	0
Total Expenses	242,156	238,675	242,893	288,514	283,385	221,742	(66,772)	-23.14%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

Changes and Highlights to the Department's Budget:

Change 1: The 2021 budget included retirement payouts for the Court Commissioner and one month of overlap with his replacement for training. This was funded by general fund balance.

Other than that, the Court Commissioner's budget remains relatively static. No substantially new or different revenues are expected in the coming year. However, due to COVID-19, revenues may be reduced.

So long as the Wisconsin Statutes are not modified to change the sources of funding for the mediation program (and no changes are anticipated), it will continue to operate in a self-funded fashion.

	2021 Amended Budget	Cost to Continue Operations in 2022	Change 1	Change 2	Change 3	2022 Budget Request
Description of Change			Retirement			
Tax Levy	188,553	(9,899)				178,654
Use of Fund Balance or Carryforward Funds	48,018	(348)	(47,670)			0
All Other Revenues	51,943	(8,855)				43,088
Total Funding	288,514	(19,102)	(47,670)	0	0	221,742
Labor Costs	269,911	(19,219)	(47,670)			203,022
Supplies & Services	18,603	117				18,720
Capital Outlay	0	0				0
Transfers to Other Funds	0	0				0
Addition to Fund Balance	0	0				0
Total Expenses	288,514	(19,102)	(47,670)	0	0	221,742

Issues on the Horizon for the Department:

The proliferation of "pro se" litigants continues to present an increasing strain on available time/resources. Efforts are ongoing to establish assistance for litigants.

	2018 Actual	2019 Actual	2020 Actual	2021 Amended Budget	Estimated Year End Actual as of August 2021	2022 Budget	\$ Change from 2021 Amended to 2022 Budget	% Change from 2021 Amended to 2022 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
DEBT SERVICE											
<u>Revenues</u>											
Tax Levy	0	0	0	0	0	0	0	0.00%	None	0	0
Interest	33,976	55,338	11,032	8,000	1,300	0	(8,000)	-100.00%			
Transfer from other Funds	1,518,297	1,531,592	1,460,721	1,467,399	1,484,409	0	(1,467,399)	-100.00%	2022 Total	0	0
Bond Proceeds	0	0	0	0	0	0	0	0.00%			
Premium on Bonds Issuance	0	0	0	0	0	0	0	0.00%			
Use of Fund Balance	310,002	275,945	391,022	386,601	376,266	0	(386,601)	-100.00%	2023	0	0
									2024	0	0
									2025	0	0
									2026	0	0
Total Revenues	1,862,275	1,862,875	1,862,775	1,862,000	1,861,975	0	(1,862,000)	-100.00%			
<u>Expenses</u>											
Principal Redemption	1,720,000	1,755,000	1,790,000	1,825,000	1,825,000	0	(1,825,000)	-100.00%			
Interest Payments	142,275	107,875	72,775	37,000	36,975	0	(37,000)	-100.00%			
Addition to Fund Balance	0	0	0	0	0	0	0	0.00%			
Total Expenses	1,862,275	1,862,875	1,862,775	1,862,000	1,861,975	0	(1,862,000)	-100.00%			
Beginning of Year Fund Balance	1,353,234	1,043,232	767,287		376,266	0					
End of Year Fund Balance	1,043,232	767,287	376,266		0	0					

GENERAL OBLIGATION DEBT SCHEDULE
 General Debt Service and Health Care Center Funds Combined

Year of Payment	Principal	Interest	Total Payments	Year-End Outstanding Principal
General Governmental				
2022	0	0	0	0
2023	0	0	0	0
2024	0	0	0	0
2025	0	0	0	0
2026	0	0	0	0
2027	0	0	0	0
2028	0	0	0	0

Health Care Center (Enterprise Fund)

2022	900,000	198,100	1,098,100	5,085,000
2023	935,000	153,850	1,088,850	4,150,000
2024	995,000	124,500	1,119,500	3,155,000
2025	1,020,000	94,650	1,114,650	2,135,000
2026	1,050,000	64,050	1,114,050	1,085,000
2027	1,085,000	32,550	1,117,550	0
2028	0	0	0	0

Total

2022	900,000	198,100	1,098,100	5,085,000
2023	935,000	153,850	1,088,850	4,150,000
2024	995,000	124,500	1,119,500	3,155,000
2025	1,020,000	94,650	1,114,650	2,135,000
2026	1,050,000	64,050	1,114,050	1,085,000
2027	1,085,000	32,550	1,117,550	0
2028	0	0	0	0

The Health Care Center budget includes repayment of \$5,080,000 of general obligation refunding bonds issued April, 2017 and \$2,665,000 of general obligation refunding bonds issued July, 2019 for construction of a replacement facility. The Health Care Center is accounted for as an enterprise fund, so debt issuance and repayment is recorded in that fund, not the Debt Service fund, with repayment starting in 2008 and ending in 2027.

Future Debt Plans

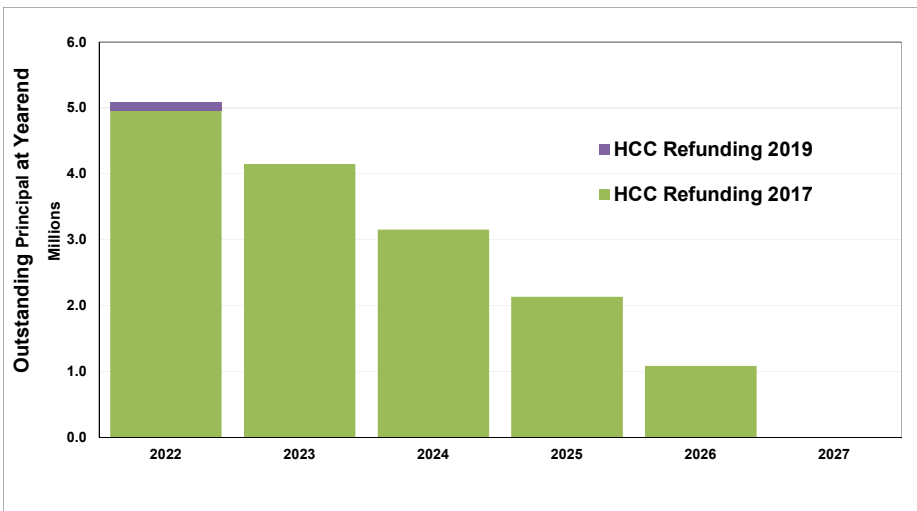
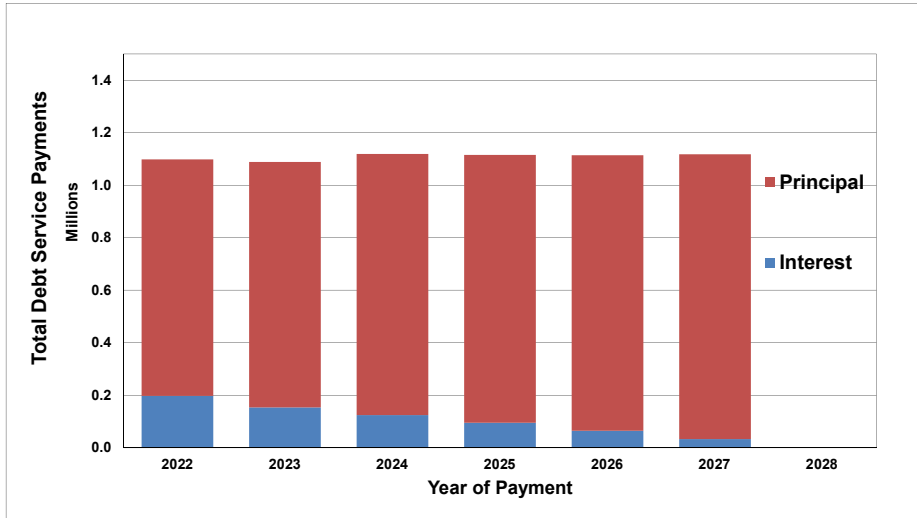
Sauk County is considering replacement of its main Highway building, which may require issuance of debt. Consult the Capital Improvement Plan for possible future projects needing funding.

Whenever interest rates are such that opportunities arise to refinance debt and obtain savings, these opportunities will be explored. Further, opportunities to extinguish debt using reserves will be considered.

Legal Debt Limits

Section 67.03(1) of the Wisconsin Statutes restricts county general obligation debt to "5% of the value of the taxable property located (within the county) as equalized for state purposes." Values equalized for state purposes include tax incremental financing district increments, and do not necessarily equal value for computation of the levy rate.

2021 County Equalization Report as issued by the Wisconsin Department of Revenue		<u>\$8,639,095,500</u>
5% Debt Limitation	100.00%	\$431,954,775
Outstanding General Obligation Debt at 1/1/2022	1.39%	<u>\$5,985,000</u>
Remaining Debt Margin	98.61%	<u>\$425,969,775</u>



GENERAL OBLIGATION DEBT SCHEDULE BY ISSUE

	General Obligation Refunding Bonds				General Obligation Refunding Bonds			
Issue Type:	Refunding of July 6, 2007 Skilled Nursing Facility \$4,925,000				Refunding of October 13, 2009 Skilled Nursing Facility \$4,965,000			
Purpose:								
Dated:	April 20, 2017				July 30, 2019			
Original Issue \$:	\$5,080,000				\$2,665,000			
Moody's Rating:	Aa1				Aa1			
Principal Due:	October 1				October 1			
Interest Due:	April 1 and October 1				April 1 and October 1			
Callable:	October 1, 2025 at par				None			
CUSIP:	804328				804328			
Paying Agent:	Associated Bank				Associated Bank			
Budgeted Fund:	Health Care Center				Health Care Center			
Year of Payment	Principal	Interest		Total	Principal	Interest		Total
2017		67,598		67,598				0
2018	25,000	151,150	2.000% *	176,150				0
2019	25,000	150,650	2.000% *	175,650				0
2020	25,000	150,150	2.000% *	175,150	795,000	154,308	5.000% **	949,308
2021	25,000	149,650	2.000% *	174,650	865,000	92,200	5.000% **	957,200
2022	25,000	149,150	2.000% *	174,150	875,000	48,950	5.000% **	923,950
2023	805,000	148,650	3.000% **	953,650	130,000	5,200	4.000% *	135,200
2024	995,000	124,500	3.000% **	1,119,500				0
2025	1,020,000	94,650	3.000% **	1,114,650				0
2026	1,050,000	64,050	3.000% **	1,114,050				0
2027	1,085,000	32,550	3.000% **	1,117,550				0
			Average				Average	
Totals	5,080,000	1,282,748	2.990%	6,362,748	2,665,000	300,658	4.911%	2,965,658

* Indicates the lowest interest rate for each issue.

** Indicates the highest (remaining if refunded) interest rate for each issue.

Callable maturities

District Attorney

Department Vision - Where the department would ideally like to be

"That guilt shall not escape or innocence suffer; that Justice be done in all cases."

Department Mission - Major reasons for the department's existence and purpose in County government

To discharge the duties assigned to the DA's office by Chapter 978 of the Wisconsin Statutes and to increase public safety by helping to remove dangerous criminals and by focusing on dispositions which address the root causes of crime.

Elements of Countywide Mission Fulfilled

Provide fiscally responsible / essential services
Promote safe community

Strategic Issues Addressed - Fundamental policy choices or critical challenges as defined by the Sauk County Board

General Government - Criminal Justice Coordinating Council and stepping up initiative

General Government - Cooperation

Justice & Public Safety - Diversion programs / alternatives to incarceration

Justice & Public Safety - Criminal Justice Coordinating Council release planning and re-entry

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Continue to advocate for additional prosecutors for the District Attorney's Office from the State.	Request through State budget	Understaffed	Ongoing
To develop new and innovative programs to assist crime victims	Victim contact	Successful implementation of crime victim services	Ongoing
Assist in the development of Alternative Resolution Initiatives within the Criminal Justice System	CJCC involvement	Extensive involvement with Sauk County CJCC to more effectively and efficiently treat the underlying causes of crime and reduce recidivism	Ongoing

Program Title	Program Description	Mandates and References	2022 Budget		FTE's	Key Outcome Indicator(s)
Victim Witness	The program provides services to victims and witnesses of crime. Assisting victims and witnesses with Court hearings, providing information to victims and witnesses and collecting restitution information	Wisconsin Statutes Chapter 950 and the Wisconsin Crime Victims' Constitutional Amendment	Other Revenues	\$74,290	1.90	Attorneys are State Expense
			TOTAL REVENUES	\$74,290		
			Wages & Benefits	\$161,555		
			Operating Expenses	\$6,974		
			TOTAL EXPENSES	\$168,529		
	COUNTY LEVY	\$94,239				
Delinquent	Criminal prosecution for juveniles between the age of 10 and 16 years of age.	Wisconsin Statutes Chapter 938	Grants	\$0	0.30	Number of Cases Attorneys are State Expense
			Use of Fund Balance	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$25,228		
			Operating Expenses	\$6,950		
			TOTAL EXPENSES	\$32,178		
	COUNTY LEVY	\$32,178				

District Attorney

Adult Prosecution / Restitution	<p>Criminal prosecution for adults and juveniles who have original adult Court jurisdiction and juveniles waived into adult Court. Hold offenders accountable for criminal conduct, focusing on appropriate punishment and on rehabilitation. Collection of restitution information from victims to submit to the Court, so that victims may be made whole financially. Assist law enforcement in the investigation of cases by providing legal advice, assisting with subpoenas for documents, search warrants and legal research. Provide legal updates and training to law enforcement agencies in Sauk County.</p>	<p>Wisconsin Statutes Chapters 48, 938 - 980, Wisconsin Constitution Article VI Section 4</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td>Revenues</td><td style="text-align: right;">\$21,000</td></tr> <tr><td>Use of Fund Balance</td><td style="text-align: right;">\$0</td></tr> <tr><td>TOTAL REVENUES</td><td style="text-align: right;">\$21,000</td></tr> <tr><td>Wages & Benefits</td><td style="text-align: right;">\$449,655</td></tr> <tr><td>Operating Expenses</td><td style="text-align: right;">\$20,849</td></tr> <tr><td>TOTAL EXPENSES</td><td style="text-align: right;">\$470,504</td></tr> <tr><td>COUNTY LEVY</td><td style="text-align: right;">\$449,504</td></tr> <tr><td>TOTAL REVENUES</td><td style="text-align: right;">\$95,290</td></tr> <tr><td>TOTAL EXPENSES</td><td style="text-align: right;">\$671,210</td></tr> <tr><td>COUNTY LEVY</td><td style="text-align: right;">\$575,920</td></tr> </table>	Revenues	\$21,000	Use of Fund Balance	\$0	TOTAL REVENUES	\$21,000	Wages & Benefits	\$449,655	Operating Expenses	\$20,849	TOTAL EXPENSES	\$470,504	COUNTY LEVY	\$449,504	TOTAL REVENUES	\$95,290	TOTAL EXPENSES	\$671,210	COUNTY LEVY	\$575,920	5.60	<p>Number of Cases Restitution Dollars Collected</p> <p>Attorneys are State Expense</p>
Revenues	\$21,000																								
Use of Fund Balance	\$0																								
TOTAL REVENUES	\$21,000																								
Wages & Benefits	\$449,655																								
Operating Expenses	\$20,849																								
TOTAL EXPENSES	\$470,504																								
COUNTY LEVY	\$449,504																								
TOTAL REVENUES	\$95,290																								
TOTAL EXPENSES	\$671,210																								
COUNTY LEVY	\$575,920																								
Totals/Additional Comments (Staffing Needs)	<p>The department remains understaffed with Attorneys. The Sauk County District Attorney's Office must daily, decide not to prosecute certain cases due to lack of resources, impacting victims, collection of restitution and public perception of the efficacy of the criminal justice system. Increased efficiency by converting to an electronic files office and other technological advances, has resulted in current support staffing levels being sufficient.</p>		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td>COUNTY LEVY</td><td style="text-align: right;">\$575,920</td></tr> </table>	COUNTY LEVY	\$575,920	7.80																			
COUNTY LEVY	\$575,920																								

Output Measures - How much are we doing?

Description	2020 Actual	2021 Estimate	2022 Budget
All Cases Received	2,761	2,890	2,826
Adult Felony Referrals	732	894	813
Adult Felony Filed	660	728	694
Adult Misdemeanor Filed	642	644	643
Criminal Traffic Filed	246	224	235
Juvenile Delinquent	22	8	15
Civil Traffic/Forfeiture Cases	1,056	860	958
Initial Contact Letters to Victims	1,173	1,404	1,289
No Prosecution Notification to Victims	133	122	128

Key Outcome Indicators / Selected Results - How well are we doing?

Description	What do the results mean?
Closed Cases	<p>Outcome Indicators are too subjective to answer the question "How well are we doing?"; Appropriate disposition for 1 case may be completely inappropriate for a 2nd case depending on offense and individual circumstances.</p>

	2018 Actual	2019 Actual	2020 Actual	2021 Amended Budget	Estimated Year End Actual as of August 2021	2022 Budget	\$ Change from 2021 Amended to 2022 Budget	% Change from 2021 Amended to 2022 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
DISTRICT ATTORNEY / VICTIM WITNESS											
<u>Revenues</u>											
Tax Levy	474,970	500,259	526,640	602,930	602,930	575,920	(27,010)	-4.48%	None	0	0
Grants & Aids	149,579	183,746	213,580	140,961	141,445	74,290	(66,671)	-47.30%			
User Fees	27,441	31,316	24,263	23,000	20,065	21,000	(2,000)	-8.70%	2022 Total	0	0
Use of Fund Balance	19,710	0	0	0	0	0	0	0.00%			
Total Revenues	671,700	715,321	764,483	766,891	764,440	671,210	(95,681)	-12.48%	2023	0	0
									2024	0	0
									2025	0	0
									2026	0	0
<u>Expenses</u>											
Labor	369,880	379,340	398,949	407,942	407,991	416,596	8,654	2.12%			
Labor Benefits	168,549	169,549	181,031	189,171	189,171	219,841	30,670	16.21%			
Supplies & Services	133,270	149,851	179,566	169,778	167,278	34,773	(135,005)	-79.52%			
Addition to Fund Balance	0	16,580	4,937	0	0	0	0	0.00%			
Total Expenses	671,700	715,321	764,483	766,891	764,440	671,210	(95,681)	-12.48%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

2022 BUDGET

HIGHLIGHTS

Changes and Highlights to the Department's Budget:

The Sauk County District Attorney's Office received the Improving Criminal Justice Responses to Sexual Assault, Domestic Violence, Dating Violence and Stalking (ICJR) grant through the Department of Justice's Office on Violence Against Women from October 1, 2017 through September 30, 2020. The grant was funded to encourage partnerships among governments, courts, victim providers, and crisis centers to ensure these cases are treated seriously, requiring the coordinated involvement of the entire criminal justice system and community-based victim service organizations. The total grant award amount is \$450,000. This grant award was stretched to September 30, 2021, thanks to some unexpected savings over the previous year. The office has applied for two more federal grants, one of which would be a renewal of the ICJR grant, and we anticipate receiving a decision on those applications this fall.

The State 2021-23 budget included the addition of 7.4 GPR funded prosecutors statewide. One full-time position was created specifically by the State Joint Finance Committee for the Sauk County District Attorney's Office. The budget itself does not mandate the assignment of those newly created positions, thus they are allocated at the discretion of the executive branch. The Director of the State Prosecutors Office, part of the Department of Administration, has advised us that he "anticipate[s] the positions will be allocated consistent with the legislative intent." As of the time of this writing there has been no formal announcement of the allocation, but we remain optimistic that this new position will be given to Sauk County as intended. This position is scheduled to begin October 11, 2021. Given this anticipated state support, we are not asking to use the county funding that was provided for a prosecutor position for the 2nd half of 2021, nor are we asking for the county to continue providing that for 2022.

That said, workload analysis performed by the State, utilizing case filing data from 2017-2019, previously put the prosecutorial need for the Sauk County DA's Office at 7.26 attorneys. Using the same formula, given the continuing increase in caseloads in Sauk County, the 2020 prosecutorial need alone was 7.5 attorneys. The felony caseloads have continued to exponentially increase (a 111% increase between 2010-2020). Despite the efforts of law enforcement and the DA's Office to decrease overall case filings by diverting low level and first-time offenders, any caseload relief from diversion has been more than offset by the increase in serious crimes (namely felonies - which are more serious, complex, and time consuming). Felony cases increased 1.2% (652 to 660) from 2019 to 2020. Misdemeanor cases increased 10.9% from 579 to 642 over the same period. Taking the number of felony cases filed as of 8/2/21 to estimate the year-end totals, we are on track for a 761 felonies. Naturally if trends continue, the staffing need for the office will continue to increase.

Given Sauk County's unique location as a tourist destination with a close proximity to Madison, and as a stop on the main artery between Minneapolis and Chicago, the county's prosecutorial needs far exceed that of its residential population. At a time when county attractions are receiving an "unprecedented" volume of visitors, any reduction in prosecutor staffing would result in serious ramifications to the administration of criminal justice in Sauk County. Operating understaffed results in significant delays, less attention to each case, and less time to invest in diversion and system-improving endeavors - none of which are in the interest of justice, victims, the accused, or the public. The office remains dedicated to ensuring each case gets the attention it deserves, and this is best achieved by vigilantly monitoring staffing levels and caseloads.

	2021 Amended Budget	Cost to Continue Operations in 2022	Change 1	Change 2	Change 3	2022 Budget Request
Description of Change			End of ICJR Grant	State Funded ADA		
Tax Levy	602,930	17,990		(45,000)		575,920
Use of Fund Balance or Carryforward Funds	0	0				0
All Other Revenues	163,961	21,329	(90,000)			95,290
Total Funding	766,891	39,319	(90,000)	(45,000)	0	671,210
Labor Costs	597,113	39,324				636,437
Supplies & Services	169,778	(5)	(90,000)	(45,000)		34,773
Capital Outlay	0	0				0
Transfers to Other Funds	0	0				0
Addition to Fund Balance	0	0				0
Total Expenses	766,891	39,319	(90,000)	(45,000)	0	671,210

Issues on the Horizon for the Department:

Trends for felony filings consistently show year-over-year increases. One rough metric for staff need is that one prosecutor is necessary for every 150 felony cases or every 400 misdemeanor cases pending. For reference, 488 felony cases were filed in 2016 and 652 were filed in 2019. This three-year felony caseload increase, by itself, necessitates the addition of prosecutor. If 2021 trends continue and our year end felony case total is close to 761, that year-over-year increase from 2020 alone nearly justifies the addition of another prosecutor. Continued changes to certain crimes (former misdemeanors that are now felonies with enhanced penalties) result in more complexity and time investment. As Wisconsin is the last State to have OWI first offenses as a civil offense as opposed to criminal, there is mounting pressure for Wisconsin to make OWI first offenses a crime. If that occurs, that additional workload would require significant increases in staff. The current OWI-1st caseload is split between the DA's Office and 5 municipal attorneys. If OWI-1st offenses become criminal, more litigation will result and that caseload would be solely the responsibility of the DA's Office.

	2018 Actual	2019 Actual	2020 Actual	2021 Amended Budget	Estimated Year End Actual as of August 2021	2022 Budget	\$ Change from 2021 Amended to 2022 Budget	% Change from 2021 Amended to 2022 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
DOG LICENSE FUND											
<u>Revenues</u>											
Licenses & Permits	22,578	26,112	25,499	24,000	24,000	24,000	0	0.00%	None	0	0
Use of Fund Balance	3,065	0	32	0	1,329	0	0	0.00%			
Total Revenues	<u>25,642</u>	<u>26,112</u>	<u>25,531</u>	<u>24,000</u>	<u>25,329</u>	<u>24,000</u>	<u>0</u>	<u>0.00%</u>	2022 Total	<u>0</u>	<u>0</u>
<u>Expenses</u>											
Supplies & Services	25,642	23,232	25,531	21,806	25,329	21,806	0	0.00%	2023	0	0
Addition to Fund Balance	0	2,879	0	2,194	0	2,194	0	0.00%	2024	0	0
Total Expenses	<u>25,642</u>	<u>26,112</u>	<u>25,531</u>	<u>24,000</u>	<u>25,329</u>	<u>24,000</u>	<u>0</u>	<u>0.00%</u>	2025	0	0
									2026	0	0
Beginning of Year Fund Balance	(264)	(3,329)	(450)		(482)	(1,811)					
End of Year Fund Balance	(3,329)	(450)	(482)		(1,811)	383					

Changes and Highlights to the Department's Budget:

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	2021 Revised Budget	Cost to Continue Operations in 2022	Change 1	Change 2	Change 3	2022 Budget Request
Description of Change						
Tax Levy	0	0				0
Use of Fund Balance or Carryforward Funds	0	0				0
All Other Revenues	24,000	0				24,000
Total Funding	24,000	0	0	0	0	24,000
Description of Change						
Labor Costs	0	0				0
Supplies & Services	21,806	0				21,806
Capital Outlay	0	0				0
Transfers to Other Funds	0	0				0
Addition to Fund Balance	2,194	0				2,194
Total Expenses	24,000	0	0	0	0	24,000

Issues on the Horizon for the Department:

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	2018 Actual	2019 Actual	2020 Actual	2021 Amended Budget	Estimated Year End Actual as of August 2021	2022 Budget	\$ Change from 2021 Amended to 2022 Budget	% Change from 2021 Amended to 2022 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
DRUG SEIZURES											
<u>Revenues</u>											
Grants & Aids	606	2,096	817	2,000	2,000	2,000	0	0.00%			
Fees, Fines & Forfeitures	601	7,734	3,063	4,500	4,500	4,500	0	0.00%	None	0	0
Interest	72	76	65	80	80	80	0	0.00%			
Use of Fund Balance	26,863	0	5,124	4,520	4,520	4,520	0	0.00%	2022 Total	0	0
Total Revenues	28,142	9,906	9,069	11,100	11,100	11,100	0	0.00%			
<u>Expenses</u>											
Supplies & Services	28,142	4,698	9,069	11,100	11,100	11,100	0	0.00%	2023	0	0
Addition to Fund Balance	0	5,208	0	0	0	0	0	0.00%	2024	0	0
									2025	0	0
									2026	0	0
Total Expenses	28,142	9,906	9,069	11,100	11,100	11,100	0	0.00%			
Beginning of Year Fund Balance	88,674	61,811	67,018		61,893	57,373					
End of Year Fund Balance	61,811	67,018	61,893		57,373	52,853					

Changes and Highlights to the Department's Budget:

No changes anticipated for the 2022 budget. State and Federally authorized seizure of cash or properties can only be used for further drug-related activities. No specific items are planned for purchase using these funds in 2022. Purchases from these funds cannot be used to supplant the regular budget.

	2021 Revised Budget	Cost to Continue Operations in 2022	Change 1	Change 2	Change 3	2022 Budget Request
Description of Change						
Tax Levy	0	0				0
Use of Fund Balance or Carryforward Funds	4,520	0				4,520
All Other Revenues	6,580	0				6,580
Total Funding	11,100	0	0	0	0	11,100
Labor Costs	0	0				0
Supplies & Services	11,100	0				11,100
Capital Outlay	0	0				0
Transfer to Debt Service	0	0				0
Total Expenses	11,100	0	0	0	0	11,100

Issues on the Horizon for the Department:

Emergency Management

Department Vision - Where the department would ideally like to be

In conjunction with State Statute 323, maintain an effective emergency management program with the State Emergency Management Plan to protect and assist the citizens of Sauk county whenever a manmade, technological, to include terrorism, or natural disaster occurs. Sauk County Emergency Management coordinates effective disaster response and recovery efforts in support of local governments in the County. Through planning, training and exercising we prepare ourselves, our citizens and response personnel to minimize the loss of lives and property.

Department Mission - Major reasons for the department's existence and purpose in County government

2021 Mission - To effectively reduce the effects of natural, manmade and/or technological disasters including acts of terrorism, on all inhabitants of Sauk County by continuing to evolve to meet the changing emergency management needs of Sauk County citizens and communities.

Elements of Countywide Mission Fulfilled

Provide fiscally responsible / essential services
 Promote safe community
 Encourage economic development
 Stewardship of natural resources
 Development of cultural, social, and community values

Strategic Issues Addressed - Fundamental policy choices or critical challenges as defined by the Sauk County Board

General Government - Cooperation

Building security

Conservation, Development, Recreation, Culture, and Education - Groundwater study

Conservation, Development, Recreation, Culture, and Education - Comprehensive Plan Update

Conservation, Development, Recreation, Culture, and Education - Protect air, water, and land

Health and Human Services - Commitment to Health Care Center

Health and Human Services - Peer learning groups

Justice & Public Safety - Emergency response and preparedness

Justice & Public Safety - Security for county buildings / employees

Outside Issues - Communication - into and with the community

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Maintain National Incident Management System (NIMS) compliance by continuing to monitor and address changes	NIMCAST will be completed to show training and exercises have been completed.	Continue to develop a training calendar for the next year	12/31/2022
Continued preparedness education to citizens	Provide training to citizens that meet current hazard analysis results.	Provide at least 2 training topics each year. One in Spring and on in Fall	12/31/2022
Review Local Emergency Planning Committee (LEPC)	Proper stocking of trailer and re-evaluation of supplies. Train staff as needed.	Make changes to by-laws to ensure the Emergency Planning and Community Right-to-Know Act (EPCRA) law is being met	12/31/2022
Continue with tabletop, functional, and full scale Exercise	Exercise reports completed. Follow 4 year training plan.	Continue with the 4 year exercise plan	12/31/2022
Ongoing planning, education and awareness to newly developing issues	Conduct yearly hazard analysis. Work with local first responders to identify threats and needs.	To quickly and effectively deal with any new threats or problems that may present themselves	12/31/2022
Assist all personnel involved with disaster response in obtaining required Incident Command System (ICS) & National Incident Management System (NIMS) training to assure compliance	Continue to be on-call 24/7 and offer assistance in training and incident response.	A number of classes have been offered and will continue to be offered/scheduled	12/31/2022
Homeland Security equipment purchase and training	Apply for grants and obtain life safety equipment.	Work with the Equipment Grant Committee to properly apply and distribute grant funding made available through the Homeland Security	12/31/2022
Conduct a flood study to determine how future heavy rains will impact Sauk County.	Applying for grant	Monitor grant process through FEMA and the state	12/31/2022
Coordinate FEMA reimbursement process related to COVID 19 pandemic	Applying for assistance for Sauk County	Continuing education to assure Grant procedures are implemented	12/31/2022
Coordinate long-term recovery efforts due to the COVID 19 pandemic	Monitoring availability of funds through Greater Sauk Foundation	Establish committee when a natural disaster happens	12/31/2022
Continue work on the Sauk County Continuity Of Operations Plan (COOP)	Continue working with various departments to assure the plan is in place and continually updated throughout the year	Continue yearly updates with each department.	12/31/2022

Emergency Management

Program Evaluation						
Program Title	Program Description	Mandates and References	2022 Budget	FTE's	Key Outcome Indicator(s)	
Emergency Management	Develop and administer all hazards emergency management, Homeland Security, and terrorism plans and programs, Respond to disasters to assist the local response agencies and disaster recovery through assisting with damage assessment to maximize the possibility of financial assistance via Federal and/or State declaration	Wis. Statutes Ch. 323	Grants	\$95,670	1.13	Information sharing with residents is effective. Loss of life remains at zero.
			Use of Fund Balance	\$4,000		
			TOTAL REVENUES	\$99,670		
			Wages & Benefits	\$134,308		
			Operating Expenses	\$42,915		
			TOTAL EXPENSES	\$177,223		
COUNTY LEVY	\$77,553					
SARA	Administer the Superfund Amendments and Reauthorization Act (SARA) Title III (Emergency Planning and Community Right-To-Know) programs including the Local Emergency Planning Committee (LEPC), Develop SARA plans	Wis. Statutes Ch. 323	Grants	\$20,000	0.63	Response effectiveness based on casualties and complaints
			TOTAL REVENUES	\$20,000		
			Wages & Benefits	\$68,287		
			Operating Expenses	\$10,605		
			TOTAL EXPENSES	\$78,892		
			COUNTY LEVY	\$58,892		
Fire Suppression	Provide for unpaid cost of fire response agencies to wild land fire	Wis. Statutes 26.14(4)	Revenues	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$0		
			Operating Expenses	\$500		
			TOTAL EXPENSES	\$500		
			COUNTY LEVY	\$500		
Outlay	Radio and Communications Equipment	47,412	Grants	\$47,412	-	Response effectiveness based on casualties and complaints
			TOTAL REVENUES	\$47,412		
			Wages & Benefits	\$0		
			Operating Expenses	\$47,412		
			TOTAL EXPENSES	\$47,412		
			COUNTY LEVY	\$0		
Totals			TOTAL REVENUES	\$167,082	1.75	
			TOTAL EXPENSES	\$304,027		
			COUNTY LEVY	\$136,945		

Output Measures - How much are we doing?			
Description	2020 Actual	2021 Estimate	2022 Budget
Preparedness - Training (There are approximately 900 emergency response personnel in Sauk County: Fire, EMS, Law Enforcement and Public Works/Highway Departments plus the numerous public training courses that are sponsored and taught)	*NIIMS/ICS training 250 *Family Reunification 8 *Severe Weather Training 2 *Public Awareness 300 *Talks/appearances 125 *Command Post Training 53	*NIIMS/ICS training 2 *AED/Stop the bleed 0 *Severe Weather Training 2 *Public Awareness 0 *Talks/appearances 122 *Command Post Training 0	*NIIMS/ICS training 25 *Family Reunification 5 *Severe Weather Training 2 *Public Awareness 10 *Talks/appearances 50 *Active shooter training 20 *Flood preparedness 5 *Command Post Training 2
Exercises	31 tabletops, 7 functional	10 tabletops, 1 functional	16 tabletops, 2 functional, 1 full scale

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2020 Actual	2021 Estimate	2022 Budget
The way to consider the outcome or our training, response and mitigation is by the effectiveness of the response to an incident.	ICS is being used more than ever. Responder safety and limited injury have been enhanced due to effective training.	Minimal or no casualties from incidents, the response to the incidents ran smoothly with minimal or no complaints	Minimal or no casualties from incidents, the response to the incidents ran smoothly with minimal or no complaints	Minimal or no casualties from incidents, the response to the incidents ran smoothly with minimal or no complaints incidents have minimal casualties, including schools
Grant applied for and received	EMPG and SARA grants received.	\$62,582	\$70,174	\$70,174

	2018 Actual	2019 Actual	2020 Actual	2021 Amended Budget	Estimated Year End Actual as of August 2021	2022 Budget	\$ Change from 2021 Amended to 2022 Budget	% Change from 2021 Amended to 2022 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
EMERGENCY MANAGEMENT											
<u>Revenues</u>											
Tax Levy	158,755	145,720	188,224	159,165	159,165	136,945	(22,220)	-13.96%			
Grants & Aids	77,001	92,472	52,360	122,674	120,185	160,182	37,508	30.58%	Radio/Communications Equipment	47,412	0
User Fees	275	350	337	200	200	200	0	0.00%			
Intergovernmental	6,843	3,514	2,584	2,600	2,700	2,700	100	3.85%	2022 Total	47,412	0
Donations	261	246	0	0	0	0	0	0.00%			
Use of Fund Balance	13,872	58,766	20,924	27,500	0	4,000	(23,500)	-85.45%			
Total Revenues	257,008	301,068	264,429	312,139	282,250	304,027	(8,112)	-2.60%			
<u>Expenses</u>											
Labor	127,822	195,927	155,268	135,685	135,727	140,697	5,012	3.69%			
Labor Benefits	51,047	58,940	59,054	58,624	58,640	61,898	3,274	5.58%			
Supplies & Services	49,933	46,202	50,107	117,830	77,953	54,020	(63,810)	-54.15%			
Capital Outlay	28,205	0	0	0	0	47,412	47,412	0.00%			
Addition to Fund Balance	0	0	0	0	9,930	0	0	0.00%			
Total Expenses	257,008	301,068	264,429	312,139	282,250	304,027	(8,112)	-2.60%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

Changes and Highlights to the Department's Budget:

Change 1: With increasing significant rainfalls, a "2080 Flood Study" with UW Madison will identify areas of mitigation or areas that should remain undeveloped. This will be funded by grant dollars estimated at \$70,000 with local match of \$10,000. This project was budgeted to occur in 2020, but most work will likely be in 2021 and into 2022. This change reflects the decrease in revenue and expense from 2021 to 2022.

Change 2: The 2022 budget includes a decrease of \$5,000 for purchase of personal protective equipment (PPE) related to the COVID-19 outbreak. Other departments will be purchasing their own PPE directly, and it is anticipated central purchasing by Emergency Management will end.

Change 3: The 2022 budget includes use of American Rescue Plan Act revenues for radio and communications equipment replacements totaling \$47,412. This is first year of a three-year replacement plan.

	2021 Amended Budget	Cost to Continue Operations in 2022	Change 1	Change 2	Change 3	2022 Budget Request
Description of Change			2080 Flood Study	PPE	Radio Replacement	
Tax Levy	159,165	(17,220)		(5,000)		136,945
Use of Fund Balance or Carryforward Funds	27,500	0	(23,500)			4,000
All Other Revenues	125,474	14,696	(24,500)		47,412	163,082
Total Funding	312,139	(2,524)	(48,000)	(5,000)	47,412	304,027
Labor Costs	194,309	8,286				202,595
Supplies & Services	117,830	(10,810)	(48,000)	(5,000)		54,020
Capital Outlay	0	0			47,412	47,412
Transfers to Other Funds	0	0				0
Addition to Fund Balance	0	0				0
Total Expenses	312,139	(2,524)	(48,000)	(5,000)	47,412	304,027

Issues on the Horizon for the Department:

Results of the "2080 Flood Study" may have implications on zoning.

Environmental Health

Department Vision - Where the department would ideally like to be

Everyone in Sauk County is able to lead their healthiest life possible.

Department Mission - Major reasons for the department's existence and purpose in County government

Enhance the conditions that support optimal health and well-being for all people in Sauk County.

Elements of Countywide Mission Fulfilled

Provide fiscally responsible / essential services

Promote safe community

Encourage economic development

Stewardship of natural resources

Development of cultural, social, and community values

Strategic Issues Addressed - Fundamental policy choices or critical challenges as defined by the Sauk County Board

Conservation, Development, Recreation, Culture, and Education - Groundwater study

Conservation, Development, Recreation, Culture, and Education - Comprehensive Plan Update

Conservation, Development, Recreation, Culture, and Education - Protect air, water, and land

Conservation, Development, Recreation, Culture, and Education - Comprehensive Outdoor Recreation Plan

Justice & Public Safety - Emergency response and preparedness

Outside Issues - Affordable/low income housing

Outside Issues - Workforce development

Outside Issues - Communication - into and with the community

Outside Issues - Homelessness

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
1. Reduce foodborne illnesses and environmental health hazards.	1.1. Number of priority code violations in retail food establishments 1.2. Number of homes tested with REOSACC (Radon Educators of Sauk and Columbia Counties) test kits for radon 1.3. Number of comprehensive and best-practice water management plans in commercial lodging facilities in Sauk County. 1.4. Number of Lyme's Disease cases in Sauk County. 1.5. Number of damaged/missing screen violations in campground and rec-ed campground establishments. 1.6. Number of VGBA main drain and equalizer violations. 1.7. Number of professional development training classes	1.1. Decrease priority code violations in retail food establishments by 5% by December 31, 2021. 1.2. Increase homes tested with REOSACC (Radon Educators of Sauk and Columbia Counties) test kits for radon from 175 to 200 by December 31, 2022. 1.3. Reduce Legionnaires Disease by achieving board approval of Water Management Plan requirement for 100% of commercial lodging facilities in Sauk County by December 31, 2022. 1.4. Reduce Lyme's Disease cases in Sauk County by 5% by December 31, 2022. 1.5. Reduce potential for rabies exposure in licensed campground facilities in Sauk County by decreasing damaged/missing screen violations in lodging, campground and rec-ed campground establishments by 10% by December 31, 2022. 1.6. Prevent drownings due to entrapment in licensed pool facilities in Sauk County by decreasing VGBA main drain and equalizer violations by 25% by December 31, 2022. 1.7. Attendance to at least 3 professional development training courses for 100% of EH staff.	12/31/2022
Assure a safe well-water drinking supply for Sauk County.	No illnesses from drinking well water; compliance with testing schedules.	Sample and test 100% of Transient Non-Community wells.	12/31/2022
Reduce blood borne pathogen transmission from tattoo and body art procedures	No illnesses relating to blood borne pathogen transmission from tattoo and body art procedures	Conduct 100% of routine inspections within licensing year	12/31/2022

Environmental Health

Program Evaluation						
Program Title	Program Description	Mandates and References	2022 BUDGET	FTE's	Key Outcome Indicator(s)	
Human Health Hazards	To assess and abate possible human health hazards. Complaints can include, but are not limited to: discharge of toxic or hazardous substances, garbage not properly contained, pollution of a body of water, accumulation of carcasses, accumulation of decaying organic matter in which vermin can breed, dilapidated housing, a dangerous, unsanitary or otherwise unfit structure, and solid waste. Environmental Health (EH) staff collect, evaluate, investigate, and enforce complaint or concerns regarding these types of issues. The authority for the program is given by Wisconsin State Statutes and local county ordinance, "Abating Public Nuisance Affecting the Public Health" which enables Sauk County Health Department (SCHD) to take enforcement action. Funding is from County tax levy. Additionally, Environmental Health staff work in conjunction with DHS, DPH, Communicable Disease nurses, Conservation Planning and Zoning, and UW Extension on issues such as Blue Green Algae, nitrates in private drinking water, vector-borne surveillance and Legionella investigations.	Wis. Stat 254.59 Sauk Co. Ord. Ch. 28 DHS Ch.145.17 & Wis. Stat. 252.11	User Fees / Misc.	\$0	0.61	5% reduction in Lyme's Disease cases
			Grants	\$0		
			Use of Carryforward	\$0		
Legionnaires Disease Prevention	Legionnaires Disease is a serious type of pneumonia caused by the Legionella bacteria. After Legionella grows and multiplies in building water systems, water containing Legionella then has to spread in droplets small enough for people to breathe in. Environmental Health plays a key role in the remediation of Legionella in commercial lodging facilities by conducting investigations, enforcement action, sample collection and working in collaboration with state agencies such as DSPS and DHS.	Wis. Stat 254 Wis. Stat 252 Wis. Admin ATCP 76	TOTAL REVENUES	\$0	0.61	County approval of requirement of water management plan for 100% of commercial lodging facilities
			Wages & Benefits	\$58,686		
			Operating Expenses	\$9,890		
Vector Surveillance	Many insects and arthropods in Sauk County have been known to transmit disease pathogens. Through the Vector Surveillance program, Environmental Health is able to gather data that can provide insight into the occurrence of Vector borne diseases. This helps citizens make more informed decisions. This data and information sharing can help prevent disease transmission and infection rates in Sauk County.		TOTAL EXPENSES	\$68,576	0.61	Reduce Lyme's Disease cases
			COUNTY LEVY	\$68,576		
Lead poisoning prevention	Lead poisoning is an important health concern, especially for young children. Environmental Health plays a key role in preventing lead exposure, and in identifying and treating lead poisoning. Most children in Sauk County get lead poisoning from paint dust or chips from older homes. When a child is found to have elevated blood lead levels, there is a coordinated response from Sauk County Public Health Nurses and Environmental Health Sanitarians. If needed, a home inspection to collect samples and perform analysis on paint, soil and water sources is performed by the certified Lead Hazard Investigator on staff.	Wis. Stat 254.167	User Fees / Misc.	\$0	0.08	Enroll at least 10 families in the Lead Safe Housing Grant program to remediate childhood lead exposures
			Grants	\$8,900		
			Use of Carryforward	\$0		
			TOTAL REVENUES	\$8,900		
			Wages & Benefits	\$8,520		
			Operating Expenses	\$526		
TOTAL EXPENSES	\$9,046					
COUNTY LEVY	\$146					
Rabies	Rabies is a reportable communicable disease caused by warm blooded animals. Environmental Health coordinates with veterinary clinics and the Wisconsin State Lab of Hygiene for testing of specimens. The cost for testing specimens is primarily the Health Department's responsibility. Environmental Health staff follows the animal by ensuring quarantine and verifying veterinary checks are completed. Environmental Health staff refer patient care and treatment issues to a Public Health Nurse for follow-up.	Wis. Stat 95.21 Sauk Co Ord Ch. 27	User Fees / Misc.	\$0	0.05	10% reduction in damaged/missing screen violations in campground and rec-ed campground establishments
			Grants	\$0		
			Use of Carryforward	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$5,190		
			Operating Expenses	\$3,445		
TOTAL EXPENSES	\$8,635					
COUNTY LEVY	\$8,635					

Environmental Health

Body Art Inspections and Licensing	Tattooing, body piercing, and other body art present a significant potential health hazard to the public due to the potential spread of blood borne pathogens. DSPS 221 has been promulgated for the purpose of regulating tattoo artists and body piercing establishments in order to protect public health and safety. The program is in place to verify compliance with local and state regulation by all licensed tattoo and body piercing establishments.	Wis. Stat 252.23 & 252.24 Wis. Admin DSPS 221 Sauk Co Ord Ch. 30	User Fees / Misc.	\$2,870	0.02	100% of body art establishments will be inspected annually.
			Grants	\$0		
			Use of Carryforward	\$0		
			TOTAL REVENUES	\$2,870		
			Wages & Benefits	\$2,031		
			Operating Expenses	\$954		
			TOTAL EXPENSES	\$2,985		
COUNTY LEVY	\$115					
Radon	Radon Educators of Sauk and Columbia Counties (REOSACC) is Sauk and Columbia County's Radon Information Center (RIC) for Sauk and Columbia Counties. The goal is to advance public awareness of radon through education and outreach. This is done through the distribution of educational materials and radon testing kits. By evaluating radon measurement outcomes within our local residences, we can decrease the amount of people who are exposed to radon. Radon is the second leading cause of lung cancer.	Wis. Stat 254.34	User Fees / Misc.	\$1,500	0.04	1. 200 radon kits distributed 2. Completed at least 1 public education campaign in cooperation with regional Radon Information Center (RIC) about importance of testing homes, schools, and child care centers and mitigating at levels above 4 pCi/L.
			Grants	\$6,252		
			Use of Carryforward	\$0		
			TOTAL REVENUES	\$7,752		
			Wages & Benefits	\$3,553		
			Operating Expenses	\$3,895		
			TOTAL EXPENSES	\$7,448		
COUNTY LEVY	(\$304)					
Full Agent Inspection & Licensing	The Sauk County Health Department is a full agent of the Wisconsin Department of Agriculture, Trade and Consumer Protection for Food and Recreational Licensing (DATCP). Under this contract, Sauk County licenses, inspects, and investigates complaints and implements enforcement actions for retail food establishments, pools and water attractions, lodging facilities, and campgrounds.	Wis. Admin ATCP 72 Wis. Admin ATCP 73 Wis. Admin ATCP 75 Wis. Admin ATCP 76 Wis. Admin ATCP 78 Wis. Admin ATCP 79 Wis. Admin ATCP 75 Appendix Sauk Co Ord Ch. 29	User Fees / Misc.	\$536,829	6.26	1. Timely completion of 100% of licensed food establishment inspections
			Grants	\$0		
			Use of Carryforward	\$30,000		
			TOTAL REVENUES	\$566,829		
			Wages & Benefits	\$547,135		
			Operating Expenses	\$28,036		
			TOTAL EXPENSES	\$575,171		
COUNTY LEVY	\$8,342					
DNR Well Water	The Transient Non-Community (TNC) Well Water Program detects construction, location, maintenance, and operational deficiencies within the well water system to prevent unsafe conditions. Systems are required to meet the definition of a TNC potable water supply system to be included within the TNC program. Annual bacteria and nitrate water samples are collected to test systems for harmful levels. A sanitary survey, a detailed inspection of the entire system and distribution points, is conducted once every five years. Annual site visits, an inspection of the major components of the well system to detect defects, are conducted for water systems without a sanitary survey. The TNC Well Water Program is audited annually. The Department of Natural Resources and sampling fees fund the program.	Wis. Admin NR 812	User Fees / Misc.	\$0	0.33	Sample and test 100% of TNC wells to reduce rates of disease caused by unsafe drinking water.
			Grants	\$34,858		
			Use of Carryforward	\$0		
			TOTAL REVENUES	\$34,858		
			Wages & Benefits	\$27,776		
			Operating Expenses	\$8,086		
			TOTAL EXPENSES	\$35,862		
COUNTY LEVY	\$1,004					
Totals			TOTAL REVENUES	\$621,209	7.38	
			TOTAL EXPENSES	\$707,724		
			COUNTY LEVY	\$86,515		

Environmental Health

Output Measures - How much are we doing?			
Description	2020 Actual	2021 Estimated	2022 Budget
Number of food service establishments inspected	1,237	1,275	1,300
Families enrolled in Lead Safe Housing Program	N/A	5	10
Number of Environmental Health Hazard investigations conducted	157	NA	NA
Number of radon educational visits	0	1	1
Number of Lyme's Disease cases	67	15	50
Number of radon kits distributed	145	175	200
Number of commercial lodging facilities with a water management plan	2	2	10
Number of screen violations at lodging facilities and campgrounds	7	20	18
Number of VGBA violations	18	15	11
Number of new commercial lodging facilities associated with a case(s) of Legionnaire's Disease	2	1	0
Number of trainings staff attended	105	30	50
Number of food service establishment violations issued	N/A	5,065	4,800
Professional Development - In order to provide the best customer service experience, EH staff must be supported and trained			100% of EH staff will have access to 3 or more trainings annually

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2020 Actual	2021 Estimated	2022 Budget
Food Service inspections: Maintain percentage of food service establishments inspected through the DATCP program on time.	Food safety is improved as a result of timely inspections	100%	100%	100%
Drowning Pool Prevention: In 2008, the Virginia Graeme Baker Pool and Spa Safety Act (VGBA) was enacted to require all pools and spa's have anti-entrapment drains. Environmental Health ensures all pools and spa drains in Sauk County are in compliance with this law.	Decrease VGBA main drain and equalizer violations unlicensed pool facilities by 20%	NA	NA	20%
Transient, Non-Community Well Water: Percentage of wells tested through the DNR Well Water program.	Testing TNC wells reduces rate of illness from drinking water	100%	100%	100%
Human Health Hazards: Percentage of Human Health Hazards (HHH) resolved within 14 days of a positive determination	Risk of disease is reduced with timely mitigation or elimination of human health hazards.	100%	100%	50%
Lead: Percentage of children with blood lead levels over 5 that have been investigated and abated, mitigated, or relocated.	Risk of developmental disability is reduced with reduction in exposure to lead	100%	100%	50%
Body Art: Percentage of body art inspections completed on time	Disease is reduced with safe body art practices	100%	100%	100%
Radon: Number of radon testing kits distributed	Lung disease from exposure to high levels of radon is reduced through testing and connection to mitigation services	145	175	200
Food Service Inspections: Reduce the number of violations in complex food establishments.	Regular inspection leads to improved food safety and therefore reduces food-borne illness	8%	25%	5%

	2018 Actual	2019 Actual	2020 Actual	2021 Amended Budget	Estimated Year End Actual as of August 2021	2022 Budget	\$ Change from 2021 Amended to 2022 Budget	% Change from 2021 Amended to 2022 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
ENVIRONMENTAL HEALTH											
<u>Revenues</u>											
Tax Levy	45,949	47,903	75,435	76,417	76,417	86,515	10,098	13.21%	None	0	0
Grants & Aids	42,118	44,396	40,477	50,010	34,000	50,010	0	0.00%			
Licenses & Permits	588,159	571,727	521,107	570,740	568,550	538,099	(32,641)	-5.72%	2022 Total	0	0
Fees, Fines & Forfeitures	0	0	0	1,600	1,600	1,600	0	0.00%			
User Fees	1,425	1,161	1,094	1,500	750	1,500	0	0.00%			
Miscellaneous	10,454	9,914	4,792	0	17,500	0	0	0.00%	2023	0	0
Use of Fund Balance	0	0	0	527,825	0	30,000	(497,825)	-94.32%	2024	0	0
									2025	0	0
									2026	0	0
Total Revenues	688,105	675,100	642,905	1,228,092	698,817	707,724	(520,368)	-42.37%			
<u>Expenses</u>											
Labor	365,370	384,417	367,103	470,037	414,675	476,612	6,575	1.40%			
Labor Benefits	128,800	130,469	127,624	198,780	144,813	176,279	(22,501)	-11.32%			
Supplies & Services	75,771	36,281	38,055	559,275	44,395	54,833	(504,442)	-90.20%			
Capital Outlay	45,236	0	0	0	0	0	0	0.00%			
Addition to Fund Balance	72,929	123,933	110,123	0	94,934	0	0	0.00%			
Total Expenses	688,105	675,100	642,905	1,228,092	698,817	707,724	(520,368)	-42.37%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

**SAUK COUNTY, WISCONSIN
2022 BUDGET
HIGHLIGHTS**

Department: Environmental Health

Changes and Highlights to the Department's Budget:

Change 1: Economic impacts of COVID-19 are anticipated to decrease fees collected for inspections.

Change 2: Pre-COVID collection of fees was generally around \$515,000 per year. 2022 fee collection is conservatively estimated to be \$485,000, which is \$30,000 below pre-COVID levels. For 2022, this budget anticipates using \$30,000 of carried forward program funds to balance the non-recurring revenue loss as the post-COVID economy normalizes.

	2021 Amended Budget	Cost to Continue Operations in 2022	Change 1	Change 2	Change 3	2022 Budget Request
Description of Change			Decreased Fees			
Tax Levy	76,417	11,958	28,140	(30,000)		86,515
Use of Fund Balance or Carryforward Funds	527,825	(527,825)		30,000		30,000
All Other Revenues	623,850	(4,501)	(28,140)			591,209
Total Funding	1,228,092	(520,368)	0	0	0	707,724
Labor Costs	668,817	(15,926)				652,891
Supplies & Services	559,275	(504,442)				54,833
Capital Outlay	0	0				0
Transfers to Other Funds	0	0				0
Addition to Fund Balance	0	0				0
Total Expenses	1,228,092	(520,368)	0	0	0	707,724

Issues on the Horizon for the Department:

Increased reimbursement rates likely needed to offset cost of new inspection software
 Change in Wisconsin Food Code resulting in change in license types and revenue
 Fee changes based on time study – could lead to increase or decrease in revenue
 Ongoing clarification of Legal authority to issue orders
 3rd lead certified staff member to help address lead poisoning in children
 Expanding Vector surveillance will increase (Traps, Tick testing, Tick\Lyme's disease mapping/epidemiology)
 Pest control applicator and equipment
 Water Management Plan mandate through Sauk County Ordinance for all commercial lodging facilities in Sauk County to combat Legionnaires Disease.

Extension Education

Department Vision - Where the department would ideally like to be

A thriving, well-known and sought-out educational resource that reflects the rich diversity of the state.

Department Mission - Major reasons for the department's existence and purpose in County government

We teach, learn, lead and serve, connecting people with the University of Wisconsin, and engaging with them in transforming lives and communities.

Elements of Countywide Mission Fulfilled

Provide fiscally responsible / essential services
 Promote safe community
 Encourage economic development
 Stewardship of natural resources
 Development of cultural, social, and community values

Strategic Issues Addressed - Fundamental policy choices or critical challenges as defined by the Sauk County Board

General Government - Placemaking and economic development
 General Government - Broadband
 General Government - Criminal Justice Coordinating Council and stepping up initiative
 General Government - Energy savings and lower carbon footprint
 General Government - Cooperation
 Conservation, Development, Recreation, Culture, and Education - Groundwater study
 Conservation, Development, Recreation, Culture, and Education - Comprehensive Plan Update
 Conservation, Development, Recreation, Culture, and Education - Great Sauk State Trail completion
 Conservation, Development, Recreation, Culture, and Education - Protect air, water, and land
 Conservation, Development, Recreation, Culture, and Education - Solar Sauk County / more solar initiatives
 Outside Issues - Affordable/low income housing
 Outside Issues - Workforce development
 Outside Issues - Transportation
 Outside Issues - Communication - into and with the community
 Outside Issues - Homelessness

Extension Education

Goals - Desired results for department	How to tell if goals are being met	Objectives - Specific projects	Completion Date
Support Sauk County's strong and competitive agriculture sector while conserving and protecting natural resources.	Evaluations are conducted to measure progress.	Ag educator will continue to learn more about the different agricultural areas in Sauk County by connecting with farmers and agricultural businesses through visits and discussions.	6/30/2022
		Ag educator will work with producers to help them utilize resources and research based knowledge to make informed decisions on their farms and/or businesses. Topics may include animals, business management, crops, financial and farm transition.	12/31/2022
		Offer educational programming and training in agriculture related topics according to needs assessment results and emerging issues.	12/31/2022
		Respond to emerging issues affecting agriculture industry including droughts, floods, pest management and animal/plant diseases.	12/31/2022
		Ag Educator with Human Development & Relationships Educator to provide agriculture professionals and farmers with farm stress mental health programming and farm stress resources.	12/31/2022
Support and enhance the art and science of ornamental plant, turf, vegetable, fruit and nut production for both utility and beauty.	Evaluations are conducted to measure progress toward the learning objectives.	Develop and implement educational programs/resources related to horticulture including plant selection/cultivation, plant/insect identification and disease diagnostics.	12/31/2022
Strengthen organizations, collaborations and teams by building their capacity to address priority issues and effectively create change.	Evaluations are conducted to measure progress toward the organizations' goals	Develop and facilitate organizational development processes (i.e. strategic planning) for organizations and local units of government as requested.	12/31/2022
Build strong communities through economic development, land use planning, and local government education.	Increase workforce diversity in Sauk County	Partner with MadREP and the Urban League to develop and strengthen diversity and inclusivity initiatives to bolster economic development throughout Sauk County and the region. This includes conducting an annual workforce diversity survey and developing best practices/tools to increase workforce diversity.	5/1/2022
	A world-class recreational trail is developed and utilized.	Support the Great Sauk State Trail development and expansion efforts. This could include outlining planning processes, developing processes to incorporate public input on trail decisions, and support for the Friend's group.	12/31/2022
	Evaluations are conducted to measure how well the goals were met.	Partner with local governments and economic development entities as needed to address community issues. Past initiatives have included retail market analyses, downtown revitalization, community marketing efforts, etc.	12/31/2022
	Sauk County's natural and cultural assets are valued and protected.	Promote Sauk County's natural and culture resources. Distribute Sauk County maps featuring natural and heritage tourism resources and Baraboo River recreational water trail maps.	12/31/2022
	Evaluations are conducted to measure progress.	Conduct economic impact assessments of key sectors (i.e. Sauk County rail line, Great Sauk State Trail, natural resource nonprofits) as needed. The purpose of the analyses is to provide objective information for decision makers.	12/31/2022
	Evaluations are conducted to measure progress.	Encourage more diversity on local elected boards and councils. Extension formed a team focused on this work and currently the team is developing a statewide Zoom on running for office and presenting at the WCA conference.	2/1/2022

Extension Education

Goals - Desired results for department	How to tell if goals are being met	Objectives - Specific projects	Completion Date
Protect and preserve Sauk County's natural resources.	Groundwater trend data is collected and results are shared with county officials and residents.	Sauk County will participate in a groundwater quality trend study. Over 200 private wells will be tested annually for at least five years (2019-2024). Extension will help coordinate the project and lead education and outreach efforts.	12/31/2022
	Well owners test their water more frequently and have knowledge of the options to address water quality issues.	Partner to conduct an annual well water testing program. Participants will test their private well water and attend an educational program designed to help them interpret their results and options to address potential issues.	6/30/2022
	Sauk County residents install solar panels on their residences, farms and businesses to offset their fossil fuel energy use.	Partner with Midwest Renewable Energy Association and Sauk County Land Resource and Environment to offer the Solar Sauk County Program. Solar Sauk County provides education and incentives to encourage solar energy.	9/1/2022
	Residents can make informed decisions regarding issues impacting their soil and well water.	Provide private well water and soil (garden and lawn) test kits to Sauk County residents and offer resources to explain results.	12/31/2022
Build human capital through the education, development and support of leaders to serve their communities and the workforce of Sauk County.	Evaluation using THRIVE model for youth and adults will show 4-H Volunteers have the knowledge, skills, and abilities to create environments for positive youth development. Demonstrated through growth of 4-H clubs, project meetings, etc.	Positive Youth Development Educator will support, develop, coach and advise 4-H Volunteers. PYD Educator will conduct new adult volunteer orientations, best practices trainings, and project leader trainings in order to build human capital of 4-H volunteers. In addition the PYD educator will facilitate Countywide volunteer leadership, Senior Leaders Association and Countywide committee meetings to continue to coach and advise 4-H volunteer leaders. PYD educator provides one on one guidance, coaching and development as needed for all 4-H volunteer leaders.	12/31/2022
	Older youth will have the knowledge, skills and abilities to have equal voice in the leadership of the Sauk County 4-H Youth Development Program. Demonstrated through the growth of youth serving in leadership roles.	Older youth will participate in a variety of leadership development programs including Junior Leader Council, camp counselor training, club officer training, club and countywide committee work, presenting/teaching at leadership workshops and participating in community-wide youth leadership conferences.	12/31/2022
	Short and long term evaluations of the revised Sauk County Institute of Leadership (SCIL) program are conducted.	Updated SCIL curriculum will be offered in the fall for in person classes.	6/1/2022
Create an environment where families and youth have the information, skills and assets they need to improve their quality of life and contribute to their communities.	Parents will be offered resources and parenting classes to fulfill court ordered mandates.	Caregivers of children and youth will participate in age and development specific parenting classes that support healthy social emotional caregiving strategies in a multitude of venues; home, school and communities.	12/31/2022
	Evaluations of FoodWise educational events will be conducted.	Provide education and policy, systems and/or environmental support that will encourage Sauk County residents to consume less sugar sweetened beverages and increase consumption of fruit and vegetables.	10/1/2022
	Evaluations of FoodWise educational events will be conducted.	Sauk County residents will receive nutrition education at various locations such as elementary schools, food pantries, Head Start, and summer youth programs through the FoodWise program.	10/1/2022
	4-H Clubs and county-wide project groups complete annual Charter documentation.	At least 400 youth will participate in 4-H clubs and associated activities throughout Sauk County.	12/31/2022

Extension Education

Program Evaluation						
Program Title	Program Description	Mandates and References	2022 BUDGET		FTE's	Key Outcome Indicator(s)
Agriculture	Help farmers compete in an increasingly challenging, volatile marketplace. Backed by University research, Agriculture and Natural Resources Educators work to provide continuous educational resources and programs to assist with decision making. Extension educators work with individual farmers and farmer networks, home and community gardeners, commercial horticulture and nursery businesses, and consumers of agricultural products in urban as well as rural areas.	Wis Admin ATCP 29 (Pesticide Applicator Training)	User Fees / Misc.	1,300	0.30	Number of participants completing certification
			Grants	682		
			Use of Carry forward	-		
			TOTAL REVENUES	1,982		
			Wages & Benefits	20,532		
			Operating Expenses	33,610		
			TOTAL EXPENSES	54,142		
COUNTY LEVY	52,160					
Positive Youth Development	Provide young people opportunities to learn life skills such as decision making, responsibility, leadership, public speaking while contributing to their communities. Backed by the knowledge and research of the University, The Positive Youth Development Educators designs educational, leadership, and citizenship experiences for youth; as well as developing training and leadership development opportunities for youth and adults. Most 4-H Youth Development programs are delivered directly through local adult volunteers in 4-H clubs and by collaborating with other local organizations.		User Fees / Misc.	800	1.00	Number of volunteers and leaders trained
			Grants	683		
			TOTAL REVENUES	1,483		
			Wages & Benefits	55,985		
			Operating Expenses	57,208		
			TOTAL EXPENSES	113,193		
			COUNTY LEVY	111,710		
Human Development & Relationship	Help families thrive in a rapidly changing world. Backed by University research, Educators work with families to help them solve problems and improve their quality of life. This education meets family needs through building parental understanding of child development, improving parenting skills and guiding people through experiences throughout their lifespan, across health and developmental stages, through caregiving and intergenerational relationships. Financial education programming also helps individuals and families to achieve financial well-being through one to one coaching and a variety of classes. Programs target the unique needs of Sauk County by being both a resource and an agent for connecting partner agencies, services and community groups collaboratively for the best interests of county residents to build strong families that make even stronger communities.		User Fees / Misc.	800	0.30	Dollar value of education programs offered
			Grants	43,609		
			TOTAL REVENUES	44,409		
			Wages & Benefits	19,885		
			Operating Expenses	74,603		
			TOTAL EXPENSES	94,488		
			COUNTY LEVY	50,079		
Community Development	The Extension Institute of Community Development provides educational programming to assist leaders, communities, and organizations realize their fullest potential. We work with communities to build the vitality that enhances their quality of life and enriches the lives of their residents. We educate in leadership development, organizational development, food systems, community economic development, local government education and much more. In short, the Community Development Institute plants and cultivates the seeds for thriving communities and organizations.		User Fees / Misc.	8,800	0.30	
			Grants	683		
			TOTAL REVENUES	9,483		
			Wages & Benefits	19,885		
Horticulture	Consumer oriented services that are logically connected to the core mission of Extension education in the four key program areas. Examples of this work include: teaching through classes and seminars; soil samples for lawns and gardens; consultation on home, lawn, and garden pests; Integrated Pest Management (IPM); community involvement; hands-on workshops; administering the Master Gardener Training program biannually. Much time is spent identifying needs and problem solving with the general public. Specialists are frequently consulted to address citizen concerns.		User Fees / Misc.	800	0.15	Number of volunteers and hours volunteered. Hours of outreach to Sauk County residents.
			Grants	682		
			TOTAL REVENUES	1,482		
			Wages & Benefits	9,942		
			Operating Expenses	25,267		
			TOTAL EXPENSES	35,209		
			COUNTY LEVY	33,727		

Extension Education

Arts and Culture	Arts, Humanities, and Historic Preservation (AHHP) and Good Idea Grant Programs: administer annual and monthly grant programs; file Wisconsin Arts Board Final Report/Regranting Grant application annually; generate contracts for AHHP grants and process payments for all grant recipients; collect final reports on all projects and reconcile financial reports on same. SEE ARTS & CULTURE BUDGET FOR BUDGET FIGURES.		User Fees / Misc.	-	0.25	Administration of grants
			Grants	-		
			TOTAL REVENUES	-		
			Wages & Benefits	16,355		
			Operating Expenses	-		
			TOTAL EXPENSES	16,355		
COUNTY LEVY	16,355					
Totals			TOTAL REVENUES	58,839	2.30	
			TOTAL EXPENSES	419,484		
			COUNTY LEVY	360,645		

Output Measures - How much are we doing?

Description	2020 Actual	2021 Estimate	2022 Budget
Number of direct contacts through attending agricultural educational programming/trainings, general agricultural questions received and answered in the office.	172	450	400
Number of participants who attended Pesticide Applicator training to become state certified.	63	80	124
Number of local stakeholders that actively participate in the Sauk County Institute of Leadership each year.	95	150	95
Number of nonprofit organizations and local government participants (duplicated) involved in planning programs with the Community Development Educator. (best estimate)	350	326	150
Number of households that participated in the Sauk County well water testing program.	152	155	125
Total volunteer service hours for Sauk County Master Gardeners	1,738	2,600	2,000
Number of direct client contacts made by the Sauk County FoodWise program. (unduplicated: # of unique individuals; duplicated: included meeting with the same unique individuals various times such as in lesson series where participants learn about new topics each lesson).	FY19 10/1/2018-09/30/2019 980 unduplicated; 3600 duplicated contacts	980 unduplicated contacts; 3600 duplicated contacts	1200 unduplicated contacts; 3500 duplicated contacts
Number of indirect client contacts made by the Sauk County FoodWise Program (reached indirectly via newsletter).	1375 unduplicated	1300 unduplicated	1200 unduplicated
Number of client contacts made by the Sauk County 4-H program (best estimate).	5,500	5,500	6,000
Number of adults who served as certified Sauk County 4-H Volunteers.	128	139	145
Number of youth enrolled as members of Sauk County 4-H Clubs.	469	487	400
Number of participants engaged in parenting education.	170	200	230
Number of participants engaged in financial education.	New program in 2020	25	50

Extension Education

Key Outcome Indicators / Selected Results - How well are we doing?

Description	What do the results mean?	2020 Actual	2021 Estimate	2022 Budget
Percent of participants that gained knowledge through agricultural educational programming and resources. Topics based on countywide needs assessment results and emerging issues.	Participants were able to utilize and gain knowledge to effectively make informed decisions.	95%	95%	95%
Total dollar value of the strategic planning services provided through the Community Development Educator (estimate based on cost of a planning consultant).	Consultants hired to do organizational development/strategic planning for non-profits and local units of government may be cost prohibitive, but Extension can offer educational services that help these organizations be more effective.	\$60,000	\$30,000	\$40,000
Percent of Sauk County Institute of Leadership (SCIL) graduates that will take on substantial new leadership roles in their communities or places of work (based on 10 year program evaluation).	Community members are taking on new leadership roles in Sauk County, in part, as a result of the SCIL program.	95%	95%	95%
Percent of nonprofit organizations and local government entities that claim to make more decisions that are informed and take more effective actions based on Extension educational programming (based on evaluations).	Evaluations have indicated that the organizations that have worked with the Community Development Educator have been more strategic in their decision-making and have greater impacts as a result of working with Extension.	90%	98%	95%
Percent Sauk County well water testing program participants that are making more informed decisions and taking action where appropriate to improve their drinking water as a result of Extension educational programming.	According to program evaluations the vast majority of Sauk County well water testing program participants have learned more about their private well systems and have taken steps to improve their water quality as a result of the educational program.	96%	98%	95%
Number of children growing up in families with certified co-parents from the "Parents Forever" program.	Parents who attend the co-parenting class learn skills and resources to better manage co-parenting relationships and greater resiliency in their children.	128	144	150
Total dollar value of the nutrition education services provided by the FoodWise educator. (Value based on total grant allotment from Federal Funds used to support the Sauk County FoodWise program)	Nutrition education on making healthy food choices, stretching food dollars to help ensure adequate food availability in the home, food safety, feeding young children provided to income-eligible participants throughout Sauk County. FoodWise works with partners such as food pantries, schools and apartments to help make healthy choices the easy choice and the available choice in places where participants live, learn, work and play.	\$42,525	\$47,242	\$45,000
Total dollar value of Master Gardener volunteer (estimated value by Independent Sector).	Volunteers support the Master Gardener program and provide education and outreach to Sauk County residents.	\$41,718	\$40,000	\$42,000
Total dollar value of adult 4-H volunteers (based on 75 hours per year at a rate of \$24.14 per hour or \$1,810.50 per volunteer).	Volunteer leaders support the Sauk County 4-H program and provide guidance and leadership to youth members.	\$231,744	\$251,659	\$244,417

	2018 Actual	2019 Actual	2020 Actual	2021 Amended Budget	Estimated Year End Actual as of August 2021	2022 Budget	\$ Change from 2021 Amended to 2022 Budget	% Change from 2021 Amended to 2022 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
EXTENSION EDUCATION (UW)											
<u>Revenues</u>											
Tax Levy	385,072	390,790	404,523	396,846	396,846	360,646	(36,200)	-9.12%	None	0	0
Grants & Aids	3,413	3,413	6,461	3,413	3,413	46,339	42,926	1257.72%			
User Fees	19,940	21,856	20,811	12,900	10,300	12,500	(400)	-3.10%	2022 Total	0	0
Use of Fund Balance	0	0	0	6,788	0	0	(6,788)	-100.00%			
Total Revenues	408,425	416,059	431,795	419,947	410,559	419,485	(462)	-0.11%	2023	0	0
									2024	0	0
									2025	0	0
									2026	0	0
<u>Expenses</u>											
Labor	109,810	115,411	105,808	107,309	101,059	107,747	438	0.41%			
Labor Benefits	22,934	32,728	32,329	33,761	31,647	34,837	1,076	3.19%			
Supplies & Services	166,922	241,911	257,068	278,877	241,835	276,901	(1,976)	-0.71%			
Addition to Fund Balance	108,758	26,009	36,590	0	36,018	0	0	0.00%			
Total Expenses	408,425	416,059	431,795	419,947	410,559	419,485	(462)	-0.11%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

**SAUK COUNTY, WISCONSIN
2022 BUDGET
HIGHLIGHTS**

Department: Extension Education

Changes and Highlights to the Department's Budget:

1. Hybrid teaching methods resulted in \$1,000 decrease in mileage.
2. County-only portion of Human Relationships Educator (0.50 full-time equivalent) funded by a one-year grant in 2022.

	2021 Amended Budget	Cost to Continue Operations in 2022	Change 1	Change 2	Change 3	Change 4	2022 Budget Request
Description of Change			More Remote Teaching	Human Relationships Educator			
Tax Levy	396,846	7,726	(1,000)	(42,926)			360,646
Use of Fund Balance or Carry forward Funds	6,788	(6,788)					0
All Other Revenues	16,313	(400)		42,926			58,839
Total Funding	419,947	538	(1,000)	0	0	0	419,485
Labor Costs	141,070	1,514					142,584
Supplies & Services	278,877	(976)	(1,000)				276,901
Capital Outlay	0	0					0
Transfers to Other Funds	0	0					0
Addition to Fund Balance	0	0					0
Total Expenses	419,947	538	(1,000)	0	0	0	419,485

Issues on the Horizon for the Department:

Looking to find funding sources to increase the hours of the horticulture position.

General Non-Departmental

These General Fund accounts are general accounts whose transactions do not pertain to the mission or activities of any specific Sauk County department.

Fund	General Fund 10	2018	2019	2020	2021	2021	2021	2021		\$ Change
Department	General Non-Departmental 999	Actual	Actual	Actual	6 Months Actual	Originally Adopted Budget	Amended Budget	Estimated	2022	2021 Amended to 2022
412100 Sales Tax Discount		(125)	(131)	(143)	(63)	(130)	(130)	(130)	(130)	0
Retailer's Discount retained on taxable sales made by the County.										
412200 County Sales Tax Revenues		(9,383,467)	(9,460,672)	(8,890,889)	(3,364,127)	(9,157,074)	(9,157,074)	(10,500,000)	(9,482,726)	325,652
One-half percent sales tax initiated in 1992. Pursuant to Chapter 2 Taxes, Collections, and Assessment, Subchapter III County Sales and Use Tax, 2.300(1) of the Sauk County Code of Ordinances, the sales tax was created "for the purpose of reducing the property tax levy by 1) paying the debt service on any bond or note issuance, 2) paying for designated capital projects, and 3) any remainder revenues to further offset the levy."										
422100 Shared Revenue		(749,374)	(758,160)	(780,329)	0	(771,223)	(771,223)	(780,865)	(771,752)	529
Payment from the State to local governments without restrictions on use. The program's goals are property tax relief, equalization of revenue raising ability among local governments, and compensation for utility property.										
422150 Computer Aid		(93,482)	(95,745)	(95,745)	0	(95,744)	(95,744)	(95,744)	(95,744)	0
Payment from the State to offset the taxable value lost when business computers were exempted from personal property tax.										
422151 Personal Property Aid		0	(266,019)	(215,541)	(165,062)	(165,062)	(165,062)	(165,062)	(238,781)	73,719
Payment from the State to offset the taxable value lost for machinery, tools, and patterns exempted from personal property tax (new in 2019).										
424120 Indirect Cost Reimbursement		(148,781)	(142,665)	(181,206)	(104,414)	(205,055)	(205,055)	(205,055)	(147,690)	(57,365)
Reimbursement from certain Federal and State programs for the cost of central services provided by County departments.										
424299 American Rescue Plan Act (ARPA)		0	-	-	(6,258,552)	0	0	(6,258,552)	(674,101)	674,101
Federal funds to assist with COVID-19 recovery.										
481420 Interest on Loan Payments		(32)	(28,153)	-	0	0	0	-	0	0
Interest payments for de-Federalized CDBG-ED loans from CDBG Close program in 2019 (to Administrative Coordinator budget in 2020). Prior to 2019 interest was for Tri-County Airport hangar loan, complete in 2018.										

General Non-Departmental

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Fund Department	General Fund 10	2018 Actual	2019 Actual	2020 Actual	2021 6 Months Actual	2021 Originally Adopted Budget	2021 Amended Budget	2021 Estimated	2022	\$ Change 2021 Amended to 2022
481500	Principal Loan Payments	0	(34,210)	-	0	0	0	-	0	0
	Principal payments for outstanding de-Federalized CDBG-ED loans from CDBG Close program (to Administrative Coordinator budget in 2020).			To Admin Coordinator in 2020	To Admin Coordinator in 2020	To Admin Coordinator in 2020	To Admin Coordinator in 2020	To Admin Coordinator in 2020	To Admin Coordinator in 2020	
482100	Rent of County Buildings	(135,624)	(119,019)	-	0	0	0	-	0	0
	Rent of space to the Wis Dept of Natural Resources Forester, Federal Farm Service Agency, Humane Society, VARC, Workforce Development Board of South Central Wisconsin, and Department of Workforce Development. (DNR ended 2018.)			To Building Services in 2020	To Building Services in 2020	To Building Services in 2020	To Building Services in 2020	To Building Services in 2020	To Building Services in 2020	
483600	Sale of County Owned Property	(13,566)	(7,937)	(5,581)	(3,118)	(8,000)	(8,000)	(7,000)	(7,000)	(1,000)
	Proceeds from sale of surplus property.									
484110	Miscellaneous Revenues	(2,076)	(3,031)	(6,748)	(5,820)	(1,000)	(1,000)	(8,000)	(2,000)	1,000
	Miscellaneous revenues.									
492200	Transfer from Special Revenue Funds	(1,953,641)	(1,127,521)	(982,076)	(1,054,572)	(90,000)	(90,000)	(1,057,828)	(5,000)	(85,000)
	2017-2021 - Transfer of Human Services excess fund balance and interfund investment income.									
492600	Transfer from Enterprise Funds	(1,213,660)	(67,493)	(15,305)	(913)	(65,000)	(65,000)	(15,000)	(15,000)	(50,000)
	Transfer of Supplemental Payment (SP) Program revenues from the Health Care Center (transfer of SP ended 2018) and interfund investment income.									
492700	Transfer from Highway Fund	(152,515)	(193,099)	(47,136)	(2,040)	(200,000)	(200,000)	(6,000)	(6,000)	(194,000)
	Transfer of interfund investment income.									
493100	General Fund Applied	0	0	0	0	(1,330,000)	(1,330,000)	0	(1,250,000)	(80,000)
	Use of General Fund balance to fund selected non-recurring projects. A budget only account; no actual revenues are received. Vacancy factor: \$700,000 2018; \$525,000 2019; \$300,000 2020; \$900,000 2021 and 2022. Contingency fund of \$350,000 in 2018-2020, \$430,000 2021. \$350,000 2022. First time outside agencies \$56,000 2020.									
TOTAL GENERAL REVENUES		(13,846,342)	(12,303,855)	(11,220,699)	(10,958,680)	(12,088,288)	(12,088,288)	(19,099,236)	(12,695,924)	607,636

General Non-Departmental

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Fund Department	General Fund 10 General Non-Departmental 999	2018 Actual	2019 Actual	2020 Actual	2021 6 Months Actual	2021 Originally Adopted Budget	2021 Amended Budget	2021 Estimated	2022	\$ Change 2021 Amended to 2022
GENERAL EXPENSES										
10999148-524000	Miscellaneous Expenses Miscellaneous expenses.	4,195	3	3,017	6,383	500	500	8,000	2,000	(1,500)
10999148-524700	Charitable and Penal Charges A special charge from the State for the cost of proceedings of involuntary commitments of Sauk County residents in State or other County's mental facilities.	212	253	174	660	660	660	660	1,126	(466)
10999148-526100	Outside Agencies "Community Chest" of outside agencies	0	0	0	186,105	186,900	186,900	186,105	135,080	51,820
10999190-526100	Contingency Expense	0	0	0	0	430,000	310,000	0	350,000	(40,000)
10999190-526101	Transfer Contingency to Depts One account aggregating contingent expenses from various departmental budgets, then reducing the total, since the likelihood that all contingent expenses will be spent is small.	0	0	0	0	0	120,000	-	0	0
10999683-526100	ATC Environmental Impact Fee Projects Badger Coulee transmission line environmental impact fee projects.	150,001	44,251	238,425	0	0	0	-	0	0
10999900-592000	Transfer to Special Revenue Funds 2018 - ADRC Building Remodel (project not pursued) 2019 - CDBG ED Loan Close program payment to State 2020 - Human Services first-time outside agencies	0	904,338	56,000	0	0	0	-	0	0
10999900-595000	Transfer to Debt Service Fund Transfer of sales tax proceeds to fund debt service.	1,418,297	1,396,456	1,361,089	683,699	1,367,399	1,367,399	1,374,409	0	1,367,399
10999900-596000	Transfer to Enterprise Funds Transfer of sales tax proceeds to fund Health Care Center debt service. Transfer to Health Care Center for capital items: 2018 - Assisted Living study 2019 - Grounds equipment, HVAC, Certified Public Expenditure Medicaid program	1,132,167	1,141,440	1,033,810	531,274	1,062,548	1,062,548	1,062,548	1,028,673	33,875
		36,000	453,701	-	0	0	0	0	0	0
TOTAL GENERAL EXPENSES		2,740,872	3,940,443	2,692,516	1,408,122	3,048,007	3,048,007	2,631,722	1,516,879	1,411,128

Sauk County Sales Tax

<u>Payment Month</u>	<u>Sales Month</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>% Change from Prior Year</u>	<u>Cumulative % Change from Prior Year</u>	<u>Seasonal Adjustment (Average of 2016 to 2020)</u>	<u>Amount (Below)/Above Seasonal Average</u>	<u>Cumulative Amount (Below)/Above Projected Based on Seasonal Average</u>	<u>Cumulative Seasonal Adjustment</u>	<u>Cum % of Budget Actual</u>	
March	January	525,300	601,459	583,943	572,392	595,656	613,343	2.97%	2.97%	6.30%	577,171	36,172	6.30%	577,171	6.70%
April	February	640,271	576,910	454,734	554,971	679,216	874,520	28.75%	16.71%	6.36%	582,655	291,865	12.67%	1,159,826	16.25%
May	March	614,214	708,391	849,721	806,945	544,024	920,724	69.24%	32.42%	7.71%	706,398	214,325	20.38%	1,866,224	26.30%
June	April	780,605	792,838	732,946	671,737	517,762	955,540	84.55%	43.97%	7.65%	700,903	254,637	28.03%	2,567,128	36.74%
July	May	752,233	705,028	690,120	800,087	787,082	1,013,299	28.74%	40.13%	8.18%	748,753	264,545	36.21%	3,315,881	47.80%
August	June	882,537	930,001	1,151,529	1,172,155	891,529	1,146,590	28.61%	37.58%	11.01%	1,008,032	138,558	47.22%	4,323,913	60.33%
September	July	1,011,134	1,092,529	1,025,166	881,359	931,365	1,530,432	64.32%	42.61%	10.82%	990,750	539,682	58.04%	5,314,663	77.04%
October	August	865,618	907,831	900,579	1,088,730	1,054,110		-100.00%	17.56%	10.55%	965,752	0	68.59%	6,280,415	77.04%
November	September	736,733	840,633	950,737	889,289	684,237		-100.00%	5.53%	8.98%	822,351	0	77.57%	7,102,765	77.04%
December	October	739,248	689,892	588,679	584,826	783,685		-100.00%	-5.55%	7.41%	678,938	0	84.98%	7,781,703	77.04%
January	November	502,925	545,827	691,162	752,038	686,268		-100.00%	-13.49%	6.96%	637,213	0	91.94%	8,418,916	77.04%
February	December	713,871	781,584	764,150	686,142	735,956		-100.00%	-20.66%	8.06%	738,158	0	100.00%	9,157,074	77.04%
										100.00%	9,157,074	1,739,784			
Total Collections		8,764,687	9,172,923	9,383,467	9,460,672	8,890,889	7,054,447	-20.66%							
Budget		7,470,179	8,020,000	8,775,658	8,775,658	9,889,000	9,157,074	-7.40%							
% of Budget		117.33%	114.38%	106.93%	107.81%	89.91%	77.04%								
Under/(Over) Budget		-1,294,508	-1,152,923	-607,809	-685,014	998,111	2,102,627								
% Difference from Prior Year		3.20%	4.45%	2.24%	3.04%	-6.41%	-26.03%								
\$ Difference from Prior Year		280,807	408,236	210,544	287,749	(569,782)	(1,836,442)								

Premier Resort Tax
 The premier resort tax started at 0.50% for the Lake Delton on April 1, 1998 and Wisconsin Dells on July 1, 1998.
 The premier resort tax rate increased for Lake Delton and Wisconsin Dells from 0.50% to 1.00% effective January 1, 2010.
 The premier resort tax rate increased for Lake Delton and Wisconsin Dells from 1.00% to 1.25% effective July 1, 2014.

<u>Payment Month</u>	<u>Sales Month</u>	<u>1.25%</u>	<u>1.25%</u>	<u>1.25%</u>	<u>1.25%</u>	<u>1.25%</u>	<u>1.25%</u>	<u>% Change</u>	<u>Cumulative % Change</u>
Lake Delton - Tax Rate		1.25%	1.25%	1.25%	1.25%	1.25%	1.25%		
May	Jan-Mar	1,417,168	1,417,582	1,463,332	1,472,097	998,746	1,649,251	65.13%	65.13%
August	Apr-June	1,728,883	1,797,778	1,677,118	1,761,041	870,535	2,161,353	148.28%	103.85%
November	July-Sept	2,487,144	2,416,411	2,555,982	2,456,060	1,912,390		-100.00%	0.77%
February	Oct-Dec	1,191,730	1,246,578	1,103,062	1,257,274	995,556		-100.00%	-20.23%
Total Premier Resort Tax		6,824,925	6,878,349	6,799,495	6,946,472	4,777,226	3,810,604	-20.23%	
Wisconsin Dells - Tax Rate		1.25%	1.25%	1.25%	1.25%	1.25%	1.25%		
Total for Sauk, Columbia, Juneau and Adams Counties									
May	Jan-Mar	328,999	286,410	339,294	409,503	243,426	462,627	90.05%	90.05%
August	Apr-June	552,519	592,032	614,697	643,554	395,263	825,103	108.75%	101.62%
November	July-Sept	832,395	820,291	837,076	833,011	692,615		-100.00%	-3.27%
February	Oct-Dec	289,833	326,618	249,382	317,064	297,463		-100.00%	-20.94%
Total Premier Resort Tax		2,003,745	2,025,350	2,040,448	2,203,132	1,628,767	1,287,731	-20.94%	

Health Care Center

Department Vision - Where the department would ideally like to be			
To provide an innovative care delivery system that will ensure that Sauk County Health Care Center remain the leader in the area. We will continue to build upon our high quality care and services for the citizens of Sauk County and surrounding areas.			
Department Mission - Major reasons for the department's existence and purpose in County government			
Sauk County Health Care Center is dedicated to being a leader by providing high-quality care to Sauk County and surrounding area residents. We continue to strengthen our reputation by providing innovative, resident centered, rehabilitative and long-term care in a culturally diverse setting. We continue to look for options for campus expansion that will best serve the residents of Sauk County. Sauk County Health Care Center focuses on a team-oriented environment while remaining fiscally responsible and serving as a resource to the community.			
Elements of Countywide Mission Fulfilled			
Provide fiscally responsible / essential services Promote safe community Development of cultural, social, and community values			
Strategic Issues Addressed - Fundamental policy choices or critical challenges as defined by the Sauk County Board			
General Government - Energy savings and lower carbon footprint			
General Government - Cooperation			
Health and Human Services - Commitment to Health Care Center			
Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Develop a strategic plan for the Sauk County Health Care Center.	Needs assessment was completed. Recent developments from other senior living communities revealed need may not be imminent but board will continue to pursue campus development to ensure that the needs of the county residents are being met.	Continue working with Board of Trustees, Functional Group and Sauk County Board of Supervisors to determine the feasibility and probability of a campus expansion option for the Sauk County Health Care Campus that address the issue of affordable housing for Sauk County.	ongoing
Continual review for additional revenue streams to offset costs of the Sauk County Health Care Center	Leading Choice Network Participation with expectation to increase referral options and increase occupancy rate overall	Contact and explore relationships/contracts with insurance companies, hospice, outpatient therapy and other groups to find alternative sources of funding.	ongoing
Work on alignment with local health providers as a preferred provider with focus on national health care reform act.	Rehospitalization rate tracked since 2014. 2018 rate 13.5% 2019 rate YTD is 5.85% . Maintain rate as this is well below state average of 18.8% and national average of 21.1%	Work on reducing readmission rates for SCHCC. Explore Accountable Care Organizations and determine where SCHCC will be best aligned for sustainability	12/31/2022

Program Evaluation						
Program Title	Program Description	Mandates and References	2022 Budget	FTE's	Key Outcome Indicator(s)	
Business Office	Oversees all billing and revenue collections of the Sauk County Health Care Center. Responsible for cost reporting, accounts payable, accounts receivable, and resident trust accounts.	Wis Admin Code DHS 132	User Fees / Bad Debt / Misc	(\$30,000)	3.00	Accounts Receivable Aging
			Grants	\$800,000		
			Sales Tax from Gen'l Fund for Debt Service	\$1,028,673		
			Other Revenues & Bed Tax	(\$148,030)		
			Use of Fund Balance	\$952,500		
			TOTAL REVENUES	\$2,603,143		
			Wages & Benefits	\$216,243		
			Operating Expenses	\$712,929		
			Debt Service	\$1,028,673		
			TOTAL EXPENSES	\$1,957,845		
COUNTY LEVY	(\$645,298)					

Health Care Center

Human Resources	Responsible for assisting department heads with the resolution of employee issues, hiring and orienting new employees, and payroll and benefits tasks.	Wis Admin Code DHS 132	User Fees / Misc	\$0	1.00	Employee turnover rate Facility overtime hours
			Grants	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$74,075		
			Operating Expenses	\$15,975		
			TOTAL EXPENSES	\$90,050		
			COUNTY LEVY	\$90,050		
Skilled Nursing Facility	Provides skilled nursing for short and long term rehabilitative care to Sauk County and surrounding communities' residents.	Wis Admin Code DHS 132	User Fees / Misc	\$7,495,350	82.52	Rehospitalization rate; quality metric measurements
			TOTAL REVENUES	\$7,495,350		
			Wages & Benefits	\$5,460,777		
			Operating Expenses	\$515,000		
			TOTAL EXPENSES	\$5,975,777		
			COUNTY LEVY	(\$1,519,573)		
Occupational Therapy	Enhances the lives of residents by keeping them at their highest functional level by providing skilled therapy and restorative care.		User Fees / Misc	\$0	1.00	% of short term residents who improve function prior to discharge
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$84,468		
			Operating Expenses	\$145,550		
			TOTAL EXPENSES	\$230,018		
			COUNTY LEVY	\$230,018		
Activity Therapy	Enhances the lives of residents by providing activities for residents and their families. Oversees the volunteer program and plays a vital role in the public relations of the Sauk County Health Care Center.	Wis Admin Code DHS 132	User Fees / Misc	\$3,500	3.90	% of short term residents who improve function prior to discharge
			TOTAL REVENUES	\$3,500		
			Wages & Benefits	\$318,028		
			Operating Expenses	\$10,750		
			TOTAL EXPENSES	\$328,778		
			COUNTY LEVY	\$325,278		
Medical Doctor	Physician monitoring	Wis Admin Code DHS 132	User Fees / Misc	\$0	-	
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$0		
			Operating Expenses	\$10,700		
			TOTAL EXPENSES	\$10,700		
			COUNTY LEVY	\$10,700		
Medical Records	Medical records/privacy documentation	Wis Admin Code DHS 132	User Fees / Misc	\$0	1.80	Remain compliant with HIPPA
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$128,647		
			Operating Expenses	\$1,450		
			TOTAL EXPENSES	\$128,097		
			COUNTY LEVY	\$128,097		
Social Work	Responsible for discharge planning and resource referrals, psychosocial assistance, and aiding residents with transitional placement issues.	Wis Admin Code DHS 132	User Fees / Misc	\$0	1.00	Successful discharges to community
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$95,867		
			Operating Expenses	\$1,150		
			TOTAL EXPENSES	\$97,017		
			COUNTY LEVY	\$97,017		
Dietary	Prepare and distribute nutritious, good tasting meals while adhering to physician ordered diets.	Wis Admin Code DHS 132	User Fees / Misc	\$203,000	12.95	Continued partnership with ADRC for meal programs
			TOTAL REVENUES	\$203,000		
			Wages & Benefits	\$690,401		
			Operating Expenses	\$440,250		
			TOTAL EXPENSES	\$1,130,651		
			COUNTY LEVY	\$927,651		
Maintenance	Maintain physical plant and grounds of the Sauk County Health Care Center.	Life safety code	User Fees / Misc	\$150	3.50	Reduce and stay below state wide average of life safety violations
			TOTAL REVENUES	\$150		
			Wages & Benefits	\$296,117		
			Operating Expenses	\$278,860		
			TOTAL EXPENSES	\$574,977		
			COUNTY LEVY	\$574,827		
Environmental Services	Maintain housekeeping tasks for facility and residents. Launder clothes and linens for facility and residents.		User Fees / Misc	\$0	10.24	
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$578,905		
			Operating Expenses	\$66,750		
			TOTAL EXPENSES	\$645,655		
			COUNTY LEVY	\$645,655		
Administration	Manage oversight of skilled nursing facility	Wis Admin Code DHS 132	User Fees / Misc	\$0	2.00	Occupancy rate Resident survey results show satisfaction with facility Operating tax levy per patient day to remain at lowest possible while maintaining quality facility
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$237,198		
			Operating Expenses	\$11,500		
			TOTAL EXPENSES	\$248,698		
			COUNTY LEVY	\$248,698		

Health Care Center

Home Care	Service discontinued at the end of 2016. Some expenditures remaining for computer system access.		User Fees / Misc	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$0		
			Operating Expenses	\$1,200		
			TOTAL EXPENSES	\$1,200		
			COUNTY LEVY	\$1,200		
Outlay	Full Body or Stand to Lift Scale (up to 600 lbs.) Nursing Equipment Mattresses (all types) OT/PT Equipment Dining Room Chairs/Furniture Paging system upgrade Motorized Window Blinds for Common Areas Community Room Flooring Cameras - Security Monitoring System CMMS/tablets/misc. Hi/Low Beds Carpet Replacement (Resident Rooms) Ice Machine Filters/Connection Fire Door replacements Van Water Heater Replacement Painting of Exterior Building Hallway Flooring Hallway Redecorating Roof Replacement (to be carried forward until needed) Rooftop Units (American Rescue Plan Act funds) Grounds Maintenance/Upkeep ESS Equipment Replacement Kitchen Equipment	\$15,000	Use of Fund Balance	\$137,800		
		\$9,000	Other Revenues	\$600,000		
		\$7,000	Use of Fund Balance	\$453,000		
		\$5,000	Transfer from General Fund	0		
		\$6,000	TOTAL REVENUES	\$1,190,800		
		\$40,000	Wages & Benefits	\$0		
		\$10,000	Operating Expenses	\$1,190,800		
		\$12,000				
		\$22,000				
		\$5,000	TOTAL EXPENSES	\$1,190,800		
		\$22,000				
		\$20,000				
		\$5,800				
		\$10,000				
		\$35,000				
		\$35,000				
		\$12,000				
		\$249,000				
		\$11,000				
		\$20,000				
		\$600,000				
		\$15,000				
		\$10,000				
		\$15,000	COUNTY LEVY	\$0		
Totals			TOTAL REVENUES	\$11,495,943		
			TOTAL EXPENSES	\$12,610,263		
			COUNTY LEVY	\$1,114,320		122.91

Output Measures - How much are we doing?

Description	2020 Actual	2021 Estimate	2022 Budget
Deficiency free survey	1 citation	Deficiency free survey	Deficiency free
Average daily census as a % of licensed beds	87%	75%	85%
Complaint surveys	1	1	0
Reduce number of life safety code citations	4	3	2
Resident days served	25,496	21,500	26,000
Number of meals prepared for congregate and home delivery	56,701	45,000	60,000

Key Outcome Indicators / Selected Results - How well are we doing?

Description	What do the results mean?	2020 Actual	2021 Estimate	2022 Budget
Rehospitalization rate	Lower hospitalization rates make SNFs more attractive to ACOs to ensure referrals for services continue to come in	19.2% State average is 20.9% National average 22.2%	19.2%	10.0% National average is 21.1%
Operating tax levy per patient day	This is the amount of tax levy needed to support the HCC per patient day served.	\$48.06	\$62.68	\$48.06
Percent of patient days with Medicaid as a payer source	Increased number of residents served will show continued need for skilled nursing facility that provides for the indigent populations requiring nursing home placement	65.0%	75.0%	70.0%
Accounts receivable aging - Receivable balance as % of total non-operating revenues	Indicates effectiveness of admission data gathering and collections efforts	<1%	1.0%	<5.0%

Health Care Center

Successful discharges to community	Discharge planning that is successful leads to less readmissions to ER/Hospital reducing overall burden to healthcare and county systems	<p style="text-align: center;">56.2%</p> <p>State average is 55.5% National average is 50.1%</p> <p>Improvement efforts have increase with nursing and social services initiating discharge phone calls and setting up MD appointments prior to discharge to help minimize rehospitalization</p>	56.0%	<p>62%</p> <p>National average is 56.1%</p>
Employee turnover rate	Employees are engaged and satisfied in their work for the county	20.8% including retirements. 18.1% not including retirements.	20.0%	20.0%
% of short term residents who improve function prior to discharge	Successful rehabilitation services are being provided at the HCC	<p style="text-align: center;">88.5%</p> <p>State average is 75.3% National average is 70.5%</p>	82.0%	<p>80%</p> <p>National average is 68%</p>

	2018 Actual	2019 Actual	2020 Actual	2021 Amended Budget	Estimated Year End Actual as of August 2021	2022 Budget	\$ Change from 2021 Amended to 2022 Budget	% Change from 2021 Amended to 2022 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
HEALTH CARE CENTER											
<u>Revenues</u>											
Tax Levy	2,221,642	1,386,614	1,543,829	1,198,185	1,198,185	1,114,320	(83,865)	-7.00%	Full Body/Stand Lift Scale	15,000	0
Grants & Aids	1,175,562	1,252,803	1,831,575	800,000	894,978	1,400,000	600,000	75.00%	Nursing Equipment	9,000	0
User Fees	6,327,973	6,543,780	5,455,658	7,314,238	5,621,670	7,310,320	(3,918)	-0.05%	Mattresses (all types)	7,000	0
Intergovernmental	284,316	184,278	158,034	195,000	165,000	195,000	0	0.00%	OT/PT Equipment	5,000	0
Donations	3,885	11,508	8,805	2,500	2,000	2,500	0	0.00%	Dining Room Chair Replacement	6,000	0
Interest	38,102	67,497	15,308	65,000	15,000	15,000	(50,000)	-76.92%	Paging system upgrade	40,000	0
Miscellaneous	(687)	66,950	(2,868)	1,150	1,150	1,150	0	0.00%	Motorized Window Blinds for Common Ar	10,000	0
Transfer from other Funds	1,168,167	1,595,141	1,033,810	1,062,548	1,062,548	1,028,673	(33,875)	-3.19%	Flooring/Carpet	281,000	0
Use of Fund Balance	0	0	0	2,233,022	0	1,543,300	(689,722)	-30.89%	Cameras - Security Monitoring System	22,000	0
									CMMS/Tables	5,000	0
									Hi/Low Beds	22,000	0
Total Revenues	11,218,959	11,108,572	10,044,151	12,871,643	8,960,531	12,610,263	(261,380)	-2.03%	Ice Machine Filters/Connection	5,800	0
									Fire Door replacements	10,000	0
									Van	35,000	0
									Water Heater Replacement	35,000	0
									Painting of Exterior Building	12,000	0
									Hallway Redecorating	11,000	0
									Roof Replacement (setaside)	20,000	0
									RTU Replacements (setaside)	600,000	0
									Ground Maintenance/Upkeep	15,000	0
									ESS Equipment Replacement	10,000	0
									Kitchen Equipment	15,000	0
Total Expenses	11,218,959	11,108,572	10,044,151	12,871,643	8,960,531	12,610,263	(261,380)	-2.03%			
									2022 Total	1,190,800	0
Beginning of Year Fund Balance	4,722,731	5,331,282	6,549,868		7,862,136	7,585,294					
End of Year Fund Balance	5,331,282	6,549,868	7,862,136		7,585,294	6,041,994					
									2023	225,500	0
									2024	57,000	6,000
									2025	20,000	0
									2026	20,000	0

The Health Care Center is required by accounting standards to record outlay purchases as assets, not expenditures.
The amounts shown for outlay expenditures are for budget purposes only.
2018 Beginning fund balance restated to subtract \$255,517 due to implementation of new accounting standard for post employment benefits.

Changes and Highlights to the Department's Budget:

Change 1: Continued review of positions as well as decreased costs to wages and benefits due to many long term employees either retiring or leaving during the COVID pandemic. National Staffing Shortages for Direct Care is at a Crisis point. Overall reduction of Certified Nursing Assistant FTE's of 1.06 from 2021 budget.

Change 2: Receipt of more CPE (Certified Public Expenditure) dollars resulted in no levy ask for capital projects for 2021 and 2022.

Change 3: Revenue review. Increased Medicaid reimbursement (12% increase in rates approved) of \$289,582, which is primary funding source for the HCC. Also reduction in private pay by \$250,000 and physical therapy by \$25,000 to compare to 3 year previous history in order to adjust to more appropriate revenue predictions for the HCC.

Change 4: Restructure of Environmental Services to be overseen by Facilities Manager. Elimination of Environment Services Supervisor position with reclassification of an Environmental Services staff to take on lead worker functions.

	2021 Amended Budget	Cost to Continue Operations in 2022	Change 1	Change 2	Change 3	Change 4	2022 Budget Request
Description of Change			Reduced Positions	Capital Outlay	Revenue Adjustments	Environmental Services Restructure	
Tax Levy	1,198,185	68,547	(59,354)	0	(14,582)	(78,476)	1,114,320
Use of Fund Balance or Carryforward Funds	2,233,022	13,000		(702,722)			1,543,300
All Other Revenues	8,377,888	(68,500)		600,000	14,582		8,923,970
Transfer from General Fund	1,062,548	(33,875)					1,028,673
Total Funding	12,871,643	(20,828)	(59,354)	(102,722)	0	(78,476)	12,610,263
Labor Costs	8,236,733	79,823	(59,354)			(78,476)	8,178,726
Supplies & Services	2,242,578	(45,514)					2,197,064
Capital Outlay	1,293,522	0		(102,722)			1,190,800
Transfers to Other Funds	65,000	(50,000)					15,000
Debt Service	1,033,810	(5,137)					1,028,673
Total Expenses	12,871,643	(20,828)	(59,354)	(102,722)	0	(78,476)	12,610,263

Issues on the Horizon for the Department:

COVID-19 situation has placed the HCC under tremendous changes that have required increased expenditures and decreased revenues in both 2020 and 2021. We are budgeting for a more return to status quo for 2022 with hopes of the nation returning to a more normal status. Medicaid increase of 12% in funding for first fiscal year of state budget. Staffing shortages in caregivers along with requirements regarding COVID infection control has led to decreased ability to accept new admissions to the facility. Continuation of meal preparation for the nutrition sites and meals on wheels to continue our mission of providing care and services to the elderly of Sauk County. CPE funds have provided for decrease to tax levy needs for HCC capital projects however these funds are not to be anticipated in future years as the overall Medicaid reimbursement rate has increased significantly. This may result in increased needs for levy dollars in the near future after these funds are depleted.

Highway

Department Vision - Where the department would ideally like to be

The Highway Department is committed to maintaining the current level of service it provides to the general public while reducing costs through improved efficiency and operating procedures.

Department Mission - Major reasons for the department's existence and purpose in County government

We are a department entrusted with the development, maintenance, and safe operation of Sauk County's transportation system. We strive to satisfy the diverse mobility needs of all citizens while retaining a responsible concern for public safety and the environment.

Elements of Countywide Mission Fulfilled

Promote safe community
Encourage economic development

Specific Strategic Issues Addressed

Declining/unpredictable financial support (highways, medicaid, other)
Maintain transportation network and services (Baraboo highway shop, other transportation networks, broadband)

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Reduce equipment repair time and cost. Eliminate frequent and redundant repairs or extending the longevity of repairs that are made.	Thorough daily routine maintenance checks on equipment reduce repair time and costs therefore our production on projects will be maximized and increase productivity.	Improve Department efficiency by combining more efficient maintenance techniques and equipment with new material products to reduce the need for costly and redundant maintenance procedures.	12/31/2022
Improve safety with a well maintained fleet of operational equipment.	Thorough daily routine maintenance checks and knowledge of equipment reduces unexpected safety injury therefore reduces safety costs.	Continue to update the Department's equipment fleet with new, reliable, safe, and efficient units.	12/31/2022
Reduce employee injuries/accidents as well as general public liability claims and improve work quality and efficiency through knowledgeable work crews.	Employee injuries/accidents should be reduced/minimized if we improve our knowledge on the jobsite with equipment/surroundings.	Continue to educate employees on policy/procedure changes and train crews on various safety, maintenance, and construction techniques through workshops and seminars.	5/31/2022
Maintain continuity of information sharing between government agencies, authorities, and the general public to reduce confusion and inefficiency.	Collaboration and communication with other departments grows us as a department in obtaining information.	Continue correspondence with other governments at the state, county, and local levels to ensure needs are met and compliance with policies, procedures, and mandates is maintained.	12/31/2022
Consider all roads/bridges on the CTH system for future needs to ensure that no single element falls below an acceptable level of safety.	Highway department works within their yearly highway improvement plan and works with townships to make sure all necessary improvements are made.	Monitor and accurately determine future needs of the CTH system to adequately project budget values to cover needed costs.	8/31/2022
Maintain effective procedures used for winter maintenance operations to ensure the Department is current with statewide accepted levels of service.	Our level of service is proven with the maintenance we provide to the highways. New procedures, equipment and material are used each year.	Improve service of winter maintenance operations by incorporating new materials, equipment, and procedures to improve efficiency, response time, and general safety.	10/1/2022
Incorporate new technologies and alternative fuels into Department operations.	Improved fuel mileage improves longevity/efficiency of equipment.	Monitor advancements in alternative fuel vehicles and other technologies which could improve Department efficiency.	12/31/2022
Address ever changing needs of the Department and employees and act upon them to maintain Department efficiency, safety, and employee morale.	Employee turnover rate would decrease and employees would want to continue their employment in Sauk County.	Review and update current procedures and administer improvements where needed to increase Department efficiency, moral, and safety.	12/31/2022

Highway

Program Evaluation						
Program Title	Program Description	Mandates and References	2022 Budget		FTE's	Key Outcome Indicator(s)
Bridge Aids	Reimbursement to local townships and villages for half of their costs associated with construction, repair, or replacement of eligible bridges and culverts.	Wis Stat §82.08	User Fees / Misc	\$0	0.03	
			Grants	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$2,355		
			Operating Expenses	\$48,850		
			TOTAL EXPENSES	\$51,205		
			COUNTY LEVY	\$51,205		
County Highway (CTH) Maintenance	General maintenance of all County highways including patching, seal coating, brush cutting, mowing, litter cleanup, and road painting.	Wis Stat §83.06	User Fees / Misc	\$6,000	23.81	Maintenance \$ per centerline mile Fleet efficiency PASER score
			Grants	\$578,386		
			Vacancy Factor	\$0		
			TOTAL REVENUES	\$584,386		
			Wages & Benefits	\$2,030,040		
			Operating Expenses	\$59,262		
			Transfer to General Fund	\$6,000		
TOTAL EXPENSES	\$2,095,302					
COUNTY LEVY	\$1,510,916					
CTH Snow	Maintenance activities to ensure safe winter driving conditions including plowing, sanding, salting, and drift control.	Wis Stat §83.06	Intergovernmental	\$0	5.79	Cost of snow removal per centerline mile of road
			Grants	\$498,964		
			TOTAL REVENUES	\$498,964		
			Wages & Benefits	\$493,506		
			Operating Expenses	\$1,051,441		
			TOTAL EXPENSES	\$1,544,947		
COUNTY LEVY	\$1,045,983					
CTH Construction	County highway rehabilitation and reconstruction projects.	Wis Stat §83.04	Intergovernmental	\$0	1.84	Construction dollars per centerline mile of county roads Fleet efficiency
			Grants	\$1,435,195		
			TOTAL REVENUES	\$1,435,195		
			Wages & Benefits	\$156,350		
			Operating Expenses	\$3,134,952		
			TOTAL EXPENSES	\$3,291,302		
COUNTY LEVY	\$1,856,107					
CTH Bridge	County bridge rehabilitation and reconstruction projects.	Wis Stat §83.065	User Fees / Misc	\$0	0.63	
			Grants	\$170,023		
			TOTAL REVENUES	\$170,023		
			Wages & Benefits	\$53,544		
			Operating Expenses	\$234,797		
			TOTAL EXPENSES	\$288,341		
COUNTY LEVY	\$118,318					

Highway

State Highway (STH) Maintenance	General maintenance of all State and Federal highways. Includes all work billed through the Routine Maintenance Agreement (RMA)	Wis Stat §83.07	Intergovernmental	\$2,625,442	22.77
			Grants	\$0	
			TOTAL REVENUES	\$2,625,442	
			Wages & Benefits	\$1,957,628	
			Operating Expenses	\$667,814	
			TOTAL EXPENSES	\$2,625,442	
			COUNTY LEVY	\$0	
STH Construction	State highway and bridge rehabilitation and reconstruction projects and repair of damaged signs, guardrail, etc.	Wis Stat §83.07	Intergovernmental	\$234,755	1.79
			Grants	\$0	
			TOTAL REVENUES	\$234,755	
			Wages & Benefits	\$153,329	
			Operating Expenses	\$81,426	
			TOTAL EXPENSES	\$234,755	
			COUNTY LEVY	\$0	
STH Other	State share of facility depreciation and maintenance costs to be reimbursed in subsequent years.	Wis Stat §83.07	Intergovernmental	\$119,212	0.16
			Grants	\$0	
			TOTAL REVENUES	\$119,212	
			Wages & Benefits	\$13,386	
			Operating Expenses	\$105,826	
			TOTAL EXPENSES	\$119,212	
			COUNTY LEVY	\$0	
Local Government	Local road maintenance and reconstruction projects as requested by local municipalities.	Wis Stat §83.035	Intergovernmental	\$1,139,137	5.70
			Grants	\$0	
			TOTAL REVENUES	\$1,139,137	
			Wages & Benefits	\$484,576	
			Operating Expenses	\$654,561	
			TOTAL EXPENSES	\$1,139,137	
			COUNTY LEVY	\$0	
County Department	Services provided to other Sauk County Departments.		Intergovernmental	\$120,757	1.27
			Grants	\$0	
			TOTAL REVENUES	\$120,757	
			Wages & Benefits	\$107,560	
			Operating Expenses	\$13,197	
			TOTAL EXPENSES	\$120,757	
			COUNTY LEVY	\$0	
Non-Government	Services/materials provided to non-government customers.		User Fees / Misc	\$20,000	0.22
			Grants	\$0	
			TOTAL REVENUES	\$20,000	
			Wages & Benefits	\$18,741	
			Operating Expenses	\$1,259	
			TOTAL EXPENSES	\$20,000	
			COUNTY LEVY	\$0	
Outlay	Highway Buildings/Shops	\$38,000,000	User Fees / Misc	\$0	-
	Crackfiller	\$85,000	Use of Fund Balance	\$38,880,000	
	Pull Behind Pneumatic Roller	\$30,000	TOTAL REVENUES	\$38,880,000	
	3 Tracked Skidsteer Loaders	\$35,000	Wages & Benefits	\$0	
	5 Loaders	\$65,000	Operating Expenses	\$38,880,000	
	1 Excavator	\$20,000	TOTAL EXPENSES	\$38,880,000	
	1 Dozer	\$15,000	COUNTY LEVY	\$0	
	4 Quad Axle Trucks (Automatic)	\$45,000			
	3 Single Axle Patrol Trucks	\$270,000			
	3 Single Axle Patrol Truck Accessory Packages	\$270,000			
	3 Stainless Steel V-Box Spreaders	\$45,000			
Totals			TOTAL REVENUES	\$45,827,871	64.00
			TOTAL EXPENSES	\$50,410,400	
			COUNTY LEVY	\$4,582,529	

Highway

Output Measures - How much are we doing?			
Description	2020 Actual	2021 Estimate	2022 Budget
Total centerline miles completed of roadway resurfacing/pavement replacement/reconstruction (Defined by WisDOT FDM 3-5-2) .	22.75	33.00	24.00
Total lane miles of roadway maintained during winter maintenance operations (total)	1,690 miles	1,690 miles	1,690 miles
State of Wisconsin	625 miles	625 miles	625 miles
Sauk County	616 miles	616 miles	616 miles
Town of Greenfield	68.54 miles	68.54 miles	68.54 miles
Town of Fairfield	68.5 miles	68.5 miles	68.5 miles
Town of Excelsior	105.1 miles	105.1 miles	105.1 miles
Town of Merrimac	60.5 miles	60.5 miles	60.5 miles
Town of Sumpter	46.8 miles	46.8 miles	46.8 miles
Town of Winfield	83.1 miles	83.1 miles	83.1 miles
Total centerline miles of County roads to maintain.	307.30	307.30	307.30
Tons of sand used for winter maintenance on County Highways.	6,634 tons	6,500 tons	6,500 tons
Tons of salt used for winter maintenance on County Highways.	2,238 tons	3,500 tons	3,600 tons
Number of winter / snow events.	20.00	27.00	28.00
Full-time equivalents funded by other entities.	26.00	26.00	26.00
Diesel fuel used annually.	119,983.00	125,732.00	125,732.00
Sauk County Highway Department administrative costs as a percentage of total highway maintenance costs.	6.44%	7.00%	6.50%
Statewide average administrative costs as a percentage of total highway maintenance costs (71 counties)	4.56%	4.21%	4.53%

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2020 Actual	2021 Estimate	2022 Budget
Percentage of resurfacing/pavement replacement/reconstruction (Defined by WisDOT FDM 3-5-2)miles as compared to the total road miles of the CTH system	Shows the amount of the County Highway System having a Resurfacing, Pavement Replacement, or Reconstruction project.	8.11%	10.80%	7.00%
Fleet efficiency: equipment revenues generated less operating costs	>\$0 means equipment has been used productively, decreasing reliance on property taxes	-\$235,326	\$100,000	\$100,000
Fleet efficiency: percentage of revenues generated in excess of operating costs	>100% means equipment has been used productively, decreasing reliance on property taxes	89.83%	100.00%	100.00%
Average lane miles of roadway per patrol section to maintain during winter maintenance operations of county roads	WisDOT Recommends 50-60 Lane Miles per section for a Category 5 Road (<5000 AADT)	38.54 miles	38.54 miles	38.54 miles
Maintenance dollars per centerline mile of county roads	Cost per mile for Maintenance to maintain existing level of service.	\$8,526	\$7,000	\$7,500
(Re)Construction dollars per centerline mile of county roads	Shows Dollars spent on Resurfacing, Pavement Replacement, or Reconstruction compared to total miles of County Highway.	\$7,593	\$9,000	\$9,500
Percentage of County Highway miles at or above Pavement Surface Evaluation and Rating (PASER) score 7 (Scoring done every other year)	PASER evaluates road surface condition. A rating of 1 means the road has failed and reconstruction is needed. A rating of 10 means the quality is excellent and no maintenance is required.	72.18%	70.83%	75.00%
Cost of snow removal per centerline mile of county roads	Cost per mile for snow removal to keep existing Level of Service.	\$2,817.95	\$3,500.00	\$3,700.00

	2018 Actual	2019 Actual	2020 Actual	2021 Amended Budget	Estimated Year End Actual as of August 2021	2022 Budget	\$ Change from 2021 Amended to 2022 Budget	% Change from 2021 Amended to 2022 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
HIGHWAY											
<u>Revenues</u>											
Tax Levy	4,116,954	4,221,207	3,768,101	4,651,181	4,651,181	4,582,529	(68,652)	-1.48%	Highway Building/Shop	38,000,000	0
Grants & Aids	1,652,083	1,635,500	2,655,686	2,319,277	1,804,228	2,634,042	314,765	13.57%	3 Stainless Steel Vbox Spreaders	45,000	0
User Fees	130,952	104,956	58,132	50,000	52,008	50,000	0	0.00%	3 Single Axle Patrol Truck	270,000	0
Intergovernmental	5,185,444	4,648,687	3,873,517	4,263,670	4,263,670	4,257,829	(5,841)	-0.14%	3 Single Axle Patrol Truck Accessory Pac	270,000	0
Interest	152,515	193,099	47,136	200,000	6,000	6,000	(194,000)	-97.00%	4 Quad Axle Trucks	45,000	0
Miscellaneous	0	28,310	0	0	20,540	0	0	0.00%	1 Excavator	20,000	0
Bond Proceeds	0	0	0	0	0	38,000,000	38,000,000	0.00%	3 Tracked Skid steer Loaders	35,000	0
Use of Fund Balance	0	1,114,664	337,139	2,791,600	0	880,000	(1,911,600)	-68.48%	1 Dozer	15,000	0
									5 Loaders	65,000	0
									Crackfiller	85,000	0
									Pull Behind Pneumatic Roller	30,000	0
Total Revenues	11,237,948	11,946,423	10,739,711	14,275,728	10,797,627	50,410,400	36,134,672	253.12%			
<u>Expenses</u>											
Labor	3,079,976	3,191,605	3,341,860	3,770,383	3,770,383	3,832,646	62,263	1.65%	2022 Total	38,880,000	0
Labor Benefits	1,333,354	1,466,234	1,380,176	1,486,832	1,486,832	1,638,369	151,537	10.19%			
Supplies & Services	5,356,809	7,095,485	5,970,539	6,192,513	5,365,440	6,053,385	(139,128)	-2.25%			
Capital Outlay	0	0	0	2,626,000	0	38,880,000	36,254,000	1380.58%	2023	900,000	0
Transfer to General Fund	152,515	193,099	47,136	200,000	6,000	6,000	(194,000)	-97.00%	2024	900,000	0
Addition to Fund Balance	1,315,293	0	0	0	168,972	0	0	0.00%	2025	900,000	0
									2026	900,000	0
Total Expenses	11,237,948	11,946,423	10,739,711	14,275,728	10,797,627	50,410,400	36,134,672	253.12%			
Beginning of Year Fund Balance	15,060,815	16,376,108	15,261,444		14,924,305	15,093,277					
End of Year Fund Balance	16,376,108	15,261,444	14,924,305		15,093,277	14,213,277					

The Highway Fund is required by accounting standards to record outlay purchases as assets, not expenditures. The amounts shown for outlay expenditures are funded by fund balance use, and are for budget purposes only.

2018 Beginning fund balance restated to subtract \$169,939 due to implementation of new accounting standard for post employment benefits.

Changes and Highlights to the Department's Budget:

The budget was developed with the following assumptions:

Change 1: Bridge Aid funding has decreased this year by \$81,306 from \$132,511 to \$51,205. This special purpose levy is exempt from levy limits.

Change 2: The County will received additional CHIP/MLS funds in 2022. This budget matches the State Funds with the County tax levy.

Increases in the cost of road construction materials will directly impact the mileage of roadway maintained or rehabilitated annually. Funding reductions for maintenance/construction activities will result in deteriorating road conditions and increased road maintenance costs.

Change 3: Construction of new Baraboo & Reedsburg Highway Shops funded through Bond Proceeds (Obligation Debt).

	2021 Revised Budget	Cost to Continue Operations in 2022	Change 1	Change 2	Change 3	2022 Budget Request
Description of Change			Bridge Aid Funding	Additional CHIP/MLS Funding Matched with Tax Levy	Baraboo & Reedsburg Highway Shops	
Tax Levy	4,651,181	12,654	(81,306)			4,582,529
Use of Fund Balance or Carryforward Funds	2,791,600	(1,911,600)				880,000
All Other Revenues	6,832,947	(180,057)		294,981	38,000,000	44,947,871
Total Funding	14,275,728	(2,079,003)	(81,306)	294,981	38,000,000	50,410,400
Labor Costs	5,251,559	219,455				5,471,014
Supplies & Services	6,232,569	(392,858)	(81,306)	294,981		6,053,386
Capital Outlay	2,591,600	(1,711,600)			38,000,000	38,880,000
Transfers to Other Funds	200,000	(194,000)				6,000
Addition to Fund Balance	0	0				0
Total Expenses	14,275,728	(2,079,003)	(81,306)	294,981	38,000,000	50,410,400

Issues on the Horizon for the Department:

The Sauk County Highway Department has garages located at 620 Linn Street in Baraboo and a satellite Garage located at 537 K Street in Reedsburg. Both of these Garages are no longer adequate for the current fleet storage, repair activities, parts storage and employee quarters. The existing facilities are too small, improperly laid out, in need of many architectural and mechanical repairs.

Human Services

Department Vision - Where the department would ideally like to be

With the assistance of our community partners, a coordinated network of trauma informed, comprehensive human services will be available as needed, and easily accessed by county residents.

Department Mission - Major reasons for the department's existence and purpose in County government

The Sauk County Department of Human Services is dedicated to providing high quality, caring, effective and efficient services for all county residents according to need and eligibility. Priorities include: treating everyone with dignity and respect, enhancing self reliance, protecting the vulnerable, and promoting healthy families, relationships and lifestyles.

Elements of Countywide Mission Fulfilled

Provide fiscally responsible / essential services
Promote safe community
Encourage economic development
Development of cultural, social, and community values
Stewardship of natural resources

Strategic Issues Addressed - Fundamental policy choices or critical challenges as defined by the Sauk County Board

General Government - Criminal Justice Coordinating Council and stepping up initiative
General Government - Cooperation
Health and Human Services - Commitment to Health Care Center
Health and Human Services - Peer learning groups
Health and Human Services - Visiting nurses / home health care / isolated individuals
Health and Human Services - Medical assisted treatment program
Health and Human Services - Comprehensive community services
Justice & Public Safety - Diversion programs / alternatives to incarceration
Justice & Public Safety - Criminal Justice Coordinating Council release planning and re-entry
Outside Issues - Affordable/low income housing
Outside Issues - Homelessness

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Successful Income Maintenance Consortium Operation	Meets all performance standards as defined by the consortium	Performance standards are met	Ongoing
Prudent fiscal management	Fiscal performance equal or less than budget.	Finish 2022 within budgeted tax levy through Manager's monthly monitoring of revenues and expenditures	Ongoing
Manage Alternate Care placements	Alternative Care placement expenses will stay within budget	Stay within budget through careful coordinated review of all proposed placements	Ongoing
Continued development of the electronic record	Maintain and enhance electronic record	Maintain Electronic Records implementation schedule	Ongoing
Provide Crisis Service to Sauk County Residents as required by Statutes	Crisis diversion from hospitalization of 70% of cases	Maintain consistent crisis standards and coverage	Ongoing
Utilization of the YASI per State requirements and expansion of treatment options for youth in Youth Justice	All Youth Justice staff to attend State organized YASI training and YASI assessments and planning tools implemented	All Youth Justice staff to attend YASI training as indicated by the State, Implement Youth Justice wrap around pilot project and evaluate this pilot for possible expansion and continued participation in Family Centered Therapy services - Youth Innovation Grant and evaluate for possible utilization post grant	Ongoing

Human Services

Program Evaluation						
Program Title	Program Description	Mandates and References	2022 Budget		FTE's	Key Outcome Indicator(s)
MENTAL HEALTH AND RECOVERY SERVICES (MHRS)	Provides mental health and substance abuse counseling.	Wis Stats 51 Admin Code Department of Health Services Chapters 34, 36, 75	User Fees/Other Revenues	\$429,871	11.93	Substance Use: Number of Medically Assisted Treatment and Substance Use consumers vs the number of residential placements. Mental Health Outpatient: Psychiatry - number of consumers (both children and adults) served vs those not seen in six months.
			Grants	\$518,973		
			Transfer from General Fund	\$0		
			TOTAL REVENUES	\$948,844		
			Wages & Benefits	\$1,127,381		
			Operating Expenses	\$1,730,535		
			TOTAL EXPENSES	\$2,857,916		
COUNTY LEVY	\$1,909,072					
CRISIS	Provides emergency services to mental health and alcohol and other drug abuse (AODA) area	Wis Stats 51	User Fees/Other Revenues	\$499,910	13.47	Crisis: number of Crisis face to face contacts vs number of cases diverted from hospitalization.
			Grants	\$583,310		
			TOTAL REVENUES	\$1,083,220		
			Wages & Benefits	\$1,300,865		
			Operating Expenses	\$297,591		
			TOTAL EXPENSES	\$1,598,456		
COUNTY LEVY	\$515,236					
INTEGRATED SERVICES PROGRAM	Recovery based community, mental health and substance abuse services		User Fees/Other Revenues	\$9,670,713	13.83	Comprehensive Community Services: for children, the number enrolled in CCS vs the Institutional placement rate. For adults, the number enrolled in CCS vs the Institutional and CBRF rate.
			Grants	\$67,541		
			TOTAL REVENUES	\$9,738,254		
			Wages & Benefits	\$1,350,686		
			Operating Expenses	\$8,802,350		
			TOTAL EXPENSES	\$10,153,036		
COUNTY LEVY	\$414,782					
ECONOMIC SUPPORT	Facilitates access to Medical Assistance, Food Stamps, Child Day Care and energy assistance for those who are eligible for these programs.	46/49	User Fees/Other Revenues	\$0	14.80	
			Grants	\$951,910		
			TOTAL REVENUES	\$951,910		
			Wages & Benefits	\$1,103,965		
			Operating Expenses	\$131,490		
			TOTAL EXPENSES	\$1,235,455		
COUNTY LEVY	\$283,545					
BIRTH-TO-3 (B-3)	Therapy services for developmentally delayed children aged birth to three	46/51	User Fees/Other Revenues	\$254,000	4.43	
			Grants	\$198,616		
			TOTAL REVENUES	\$452,616		
			Wages & Benefits	\$413,460		
			Operating Expenses	\$424,646		
			TOTAL EXPENSES	\$838,106		
COUNTY LEVY	\$385,490					
CHILDREN LONG TERM SUPPORT (CLTS)	Provides care management and support services for disabled children and their families.	46/51	User Fees/Other Revenues	\$1,212,078	7.53	Children's Long Term Support: Number of open cases vs the Institutional placement rate.
			Grants	\$48,985		
			TOTAL REVENUES	\$1,261,063		
			Wages & Benefits	\$714,797		
			Operating Expenses	\$724,335		
			TOTAL EXPENSES	\$1,439,132		
COUNTY LEVY	\$178,069					

Human Services

COMMUNITY SUPPORT PROGRAM (CSP)	Community based services for individuals with severe to persistent mental illness	51	User Fees/Other Revenues	\$774,350	18.30	Community Support Program: Number of cases in CSP vs the Institutional placement rate/CBRF placement rate.
			Grants	\$624,151		
			TOTAL REVENUES	\$1,398,501		
			Wages & Benefits	\$1,720,526		
			Operating Expenses	\$673,688		
			TOTAL EXPENSES	\$2,394,214		
COUNTY LEVY	\$995,713					
ADULT PROTECTIVE SERVICES (APS)	Provides adult protective services and care management and support services for vulnerable adults.	51/55	User Fees/Other Revenues	\$42,700	4.96	Adult Protective Services: Number of program admissions vs the Institutional placement rate.
			Grants	\$207,179		
			TOTAL REVENUES	\$249,879		
			Wages & Benefits	\$533,781		
			Operating Expenses	\$125,526		
			TOTAL EXPENSES	\$659,307		
COUNTY LEVY	\$409,428					
CHILD PROTECTIVE SERVICES (CPS)	Responsible for investigating alleged cases of child abuse and neglect, and when necessary placing youth in alternate care to provide them safety.	48/938	User Fees/Other Revenues	\$96,300	20.37	Child Protective Services: Number of cases screened in vs out of home care rate.
			Grants	\$1,436,892		
			Transfer from General Fund	\$0		
			TOTAL REVENUES	\$1,533,192		
			Wages & Benefits	\$1,830,846		
			Operating Expenses	\$1,390,355		
TOTAL EXPENSES	\$3,221,201					
COUNTY LEVY	\$1,688,009					
YOUTH JUSTICE	Assesses the circumstances of alleged juvenile offenders and makes recommendations to the juvenile court as to the most appropriate disposition.	938	User Fees/Other Revenues	\$2,500	7.67	Youth Justice: Number of cases screened in vs the out of home care placements.
			Grants	\$983,079		
			Transfer from General Fund	\$0		
			TOTAL REVENUES	\$985,579		
			Wages & Benefits	\$712,306		
			Operating Expenses	\$713,538		
TOTAL EXPENSES	\$1,425,844					
COUNTY LEVY	\$440,265					
FAMILY CARE	Provides care management to frail elderly, developmentally disabled and physically disabled adults under contract with the Long Term Care District Care Management Organization		User Fees/Other Revenues	\$0	-	
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$0		
			Operating Expenses	\$510,849		
			TOTAL EXPENSES	\$510,849		
COUNTY LEVY	\$510,849					
Totals			TOTAL REVENUES	\$18,603,058	117.29	
			TOTAL EXPENSES	\$26,333,516		
			COUNTY LEVY	\$7,730,458		
Costs Reflected in Other Department Budgets						
Other Departments	*The Department of Human Services (DHS) budget reflects activities over which DHS has responsibility. Building service costs related to the DHS Reedsburg 6th Street location are recorded in other County budgets.		Operating Expenses	\$114,983	1.00	
			Capital Outlay	\$0		
			TOTAL EXPENSES	\$114,983		
			COUNTY LEVY	\$114,983		
Total with Other Department Expenses			TOTAL REVENUES	\$18,603,058	118.29	
			TOTAL EXPENSES	\$26,448,499		
			COUNTY LEVY	\$7,845,441		

Human Services

Output Measures - How much are we doing?			
Description	2020 Actual	2021 Estimate	2022 Budget
Mental Health and Recovery Services - # of call intakes	698	800	850
Mental Health and Recovery Service - # of admissions	282	300	320
Mental Health and Recovery Services - # of open cases	460	465	470
Integrated Services Program - # of open cases as of 12/31	293	300	310
Crisis Intervention - number of crisis contacts	807	850	850
MAT Grant Admissions (8/1/18-7/31/19) and (8/1/19-7/31/20)	76	85	90
Youth Justice Clients - # of referrals received	102	120	120
CPS clients - total screened in and screened out	718	850	850
Adult Protective Services - # of Admissions	282	300	310
Children's Long Term Support & Birth-to-three Clients Admissions	270	300	330
Community Support - # of open cases as of 12/31	128	132	135
Average Economic Support Caseload	7137	7140	7150

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2020 Actual	2021 Estimate	2022 Budget
Child Protective Services (CPS): Number of cases screened in vs out of home care rate.	The goal for screened in cases is to keep the child in the home rather than removing and placing in out of home care. The more cases screened in, the more likely the out of home care rate will increase thus affecting our budget.	Cases screened in = 203 Out of home care rate = 97	Cases screened in = 260. Out of home care rate = 100	Cases screened in = 260 Out of home care rate = 90
Adult Protective Services (APS): Number of program admissions vs the # of Institutional placements.	Human Services continues to see a rise in APS cases due to dementia and the Opioid Crisis. Those more difficult cases can lead to high cost placements like Institutions.	282 Admissions Institutional placement rate = 3	285 Admissions. Institutional placements = 2	290 Admissions Institutional placements = 3
Youth Justice: Number of cases screened in vs the out of home care placements.	The more cases screened in the more likely of an out of home placement. If an out of home placement does occur, the goal of the staff is to place in the least restrictive if possible as the cost is less and to work to get the youth home.	Cases screened in = 64 Out of home care placements = 4	Cases screened in = 120 Out of home placements = 4	Cases screened in = 125 Out of home placements = 4
Community Support Program (CSP): Number of cases in CSP vs # of institutional and CBRF placements.	The CSP program is continually seeing an increase in their CBRF placement rate. These are consumers who are not able to stay in the community. CSP works to get these consumers in less restrictive, meaning less costs placements like Adult Family Homes or Residential Care Apartments. If a CSP client is placed in a CBRF or Institution, County Levy picks up the majority of this cost.	CSP cases = 128 CBRF = 10 Institutional placements = 7	CSP cases = 132 CBRF = 11 Institutional placements = 8	CSP cases = 135 CBRF = 12 Institutional placements = 8
Children's Long Term Support (CLTS): Number of open cases vs number of institutional placements.	When a CLTS client is placed in an institution, the child is no longer funded with CLTS funds and the cost of the child is now put on County Levy. As more cases are admitted to this program, the likely hood of an Institutional placement grows.	Open Cases = 137 Institutional placement rate = 2	Open Cases = 150 Institutional placement rate = 2	Open Cases = 175 Institutional placement rate = 2
Comprehensive Community Services (CCS): for children, the number enrolled in CCS vs the Institutional placement rate. For adults, the number enrolled in CCS vs the Institutional and CBRF (Community Based Residential Facility) rate.	As the CCS program continues to grow for both adults and children, increasingly more difficult cases are likely. CCS is a model where a team is placed around the consumer to keep the child/adult in the home and community. CCS reimburses 100% unless a child/adult are placed in an institution. Diverting to a CBRF is a better option as CCS also reimburses the support and supervision costs related to that CBRF placement.	CCS enrolled children = 147 Institutional placement rate = 5 CCS enrolled adults = 142 Institutional/CBRF rate = 8	CCS enrolled children = 150 Institutional placement rate = 5 CCS enrolled adults = 145 Institutional/CBRF rate = 7	CCS enrolled children = 155 Institutional placement rate = 8 CCS enrolled adults = 150 Institutional/CBRF rate = 7
Substance Use: Number of Medically Assisted Treatment and Substance Use cases vs the number of residential placements.	As the number of Substance Use cases increases so does the probability for residential placements. The goal is to monitor this and get consumers into the appropriate treatment right away to avoid the high cost residential placement.	Cases = 45 Residential placements = 31	Cases = 65 Residential placements = 35	Cases = 75 Residential placements = 35
Mental Health Outpatient: Psychiatry - number of consumers (both children and adults) served vs those not seen in six months (6 mos).	Psychiatry is an essential aspect of mental health treatment and stabilization, with medication often being an essential component of care. Timeliness of access to a Psychiatrist and receiving medication can prevent crisis episodes and hospitalizations.	Psychiatry consumers = 336 Psychiatry consumers not seen in 6 mo = 162	Psychiatry consumers = 345 Psychiatry consumers not seen in 6 mo = 140	Psychiatry consumers = 350 Psychiatry consumers not seen in 6 mo = 145
Crisis: number of Crisis face to face contacts vs number of cases diverted from hospitalization.	Seeing a consumer in Crisis face to face vs just talking with them on the phone can help divert consumers from being hospitalized.	Face to Face Contacts = 456 Cases diverted from hospitalization = 355	Face to Face Contacts = 600 Cases diverted from hospitalization = 505	Face to Face Contacts = 700 Cases diverted from hospitalization = 600

	2018 Actual	2019 Actual	2020 Actual	2021 Amended Budget	Estimated Year End Actual as of August 2021	2022 Budget	\$ Change from 2021 Amended to 2022 Budget	% Change from 2021 Amended to 2022 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
HUMAN SERVICES											
<u>Revenues</u>											
Tax Levy	7,997,360	7,983,506	7,700,648	7,778,105	7,778,105	7,730,457	(47,648)	-0.61%	None	0	0
Grants & Aids	14,150,864	15,572,567	16,950,115	16,261,659	17,638,824	18,198,864	1,937,205	11.91%			
Fees, Fines & Forfeitures	69,760	72,995	58,014	70,500	76,000	71,000	500	0.71%	2022 Total	0	0
User Fees	342,739	363,617	296,438	349,446	305,006	312,094	(37,352)	-10.69%			
Donations	13,144	18,246	15,148	14,000	14,244	14,000	0	0.00%			
Interest	89,604	107,476	34,160	90,000	5,000	5,000	(85,000)	-94.44%	2023	0	0
Miscellaneous	4,474	37,975	13,747	3,100	6,100	2,100	(1,000)	-32.26%	2024	25,000	25,000
Transfer from Other Funds	0	0	56,000	0	0	0	0	0.00%	2025	0	0
Use of Fund Balance	856,119	0	115,559	87,865	1,000,548	0	(87,865)	-100.00%	2026	25,000	25,000
Total Revenues	23,524,064	24,156,382	25,239,829	24,654,675	26,823,827	26,333,515	1,678,840	6.81%			
<u>Expenses</u>											
Labor	6,070,532	6,629,216	7,017,521	7,476,223	7,428,229	7,865,283	389,060	5.20%			
Labor Benefits	2,113,301	2,320,229	2,465,090	2,757,807	2,693,409	2,943,327	185,520	6.73%			
Supplies & Services	13,340,206	14,065,412	14,775,142	14,330,645	15,644,361	15,519,905	1,189,260	8.30%			
Capital Outlay	46,383	0	0	0	0	0	0	0.00%			
Transfer to General Fund	1,953,641	1,127,521	982,076	90,000	1,057,828	5,000	(85,000)	-94.44%			
Addition to Fund Balance	0	14,004	0	0	0	0	0	0.00%			
Total Expenses	23,524,064	24,156,382	25,239,829	24,654,675	26,823,827	26,333,515	1,678,840	6.81%			
Beginning of Year Fund Balance	3,758,571	2,902,452	2,916,456		2,800,896	1,800,348					
End of Year Fund Balance	2,902,452	2,916,456	2,800,896		1,800,348	1,800,348					

Changes and Highlights to the Department's Budget:

Change 1 New Position Requests: Crisis Stabilization Case Manager - \$96,914 (\$75,199 funded by block grant funds and remainder by Medicaid revenues) plus equipment \$6,000. Family Support Specialist - \$71,689 plus equipment \$8,000.

Change 2 Reclass Position Requests: Reclass two Program Support Specialists in the Child Protection unit to Family Support Specialists - \$2,609 cost increase.

Change 3 Increase Comprehensive Community Service Revenue by \$1,440,913 over 2021 budget due to increase in services. Expenses will also increase due to additional services being provided by our providers.

Change 4 Due to the State Budget passing, Juvenile Correction daily rates will increase by 88% to \$1,154 per day in FY22.

	2021 Amended Budget	Cost to Continue Operations in 2022	Change 1	Change 2	Change 3	Change 4	2022 Budget Request
Description of Change			New Position Requests	Reclass Position Requests	Increase Comprehensive Community Service Revenue	Juvenile Correction Daily Rate Increase	
Tax Levy	7,778,105	(226,490)	79,689	2,609		96,545	7,730,458
Use of Fund Balance or Carryforward Funds	87,865	(87,865)					0
All Other Revenues	16,788,705	270,526	102,914		1,440,913	0	18,603,058
Total Funding	24,654,675	(43,829)	182,603	2,609	1,440,913	96,545	26,333,516
Labor Costs	10,234,030	403,371	168,603	2,609			10,808,613
Supplies & Services	14,330,645	(362,200)	14,000		1,440,913	96,545	15,519,903
Capital Outlay	0	0					0
Transfers to Other Funds	90,000	(85,000)					5,000
Addition to Fund Balance	0	0					0
Total Expenses	24,654,675	(43,829)	182,603	2,609	1,440,913	96,545	26,333,516

Issues on the Horizon for the Department:

Shortage of Psychiatrists.
Increase in aging population.
Increase in demand for AODA (alcohol and other drug abuse) services including rise in overdoses from opiate abuse and increase in methamphetamines.
The pandemic potential impacts to include a potential decrease in jobs that provide a living wage, mental health concerns among the young, potential housing shortages for lower income populations and lingering effects of the virus.

	2018 Actual	2019 Actual	2020 Actual	2021 Amended Budget	Estimated Year End Actual as of August 2021	2022 Budget	\$ Change from 2021 Amended to 2022 Budget	% Change from 2021 Amended to 2022 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
INSURANCE FUND											
<u>Revenues</u>											
Intergovernmental	27,598	49,225	54,733	117,570	49,986	133,454	15,884	13.51%	None	0	0
Interest	6,992	10,879	5,818	5,500	2,000	2,000	(3,500)	-63.64%			
Miscellaneous	0	15,535	8,265	0	0	0	0	0.00%	2022 Total	0	0
Use of Fund Balance	21,626	5,508	0	0	15,667	0	0	0.00%			
Total Revenues	56,216	81,147	68,816	123,070	67,653	135,454	12,384	10.06%	2023	0	0
									2024	0	0
									2025	0	0
									2026	0	0
<u>Expenses</u>											
Supplies & Services	56,216	81,147	64,069	66,000	67,653	69,800	3,800	5.76%			
Addition to Fund Balance	0	0	4,747	57,070	0	65,654	8,584	15.04%			
Total Expenses	56,216	81,147	68,816	123,070	67,653	135,454	12,384	10.06%			
Beginning of Year Fund Balance	472,401	450,775	445,267		450,014	434,347					
End of Year Fund Balance	450,775	445,267	450,014		434,347	500,001					

**SAUK COUNTY, WISCONSIN
2022 BUDGET
HIGHLIGHTS**

Department: Insurance Fund

Changes and Highlights to the Department's Budget:

Change in charges to departments to bring the estimated 2021 year end fund balance back to its minimum of \$500,000, as well as meet 2022 expenses. Estimated premiums have increased for liability insurance. Interest earned on invested funds is expected to decrease.

	2021 Amended Budget	Cost to Continue Operations in 2022	Change 1	Change 2	2022 Budget Request
Description of Change					
Tax Levy	0	0			0
Use of Fund Balance or Carryforward Funds	0	0			0
All Other Revenues	123,070	12,384			135,454
Total Funding	123,070	12,384	0	0	135,454
Labor Costs	0	0			0
Supplies & Services	66,000	3,800			69,800
Capital Outlay	0	0			0
Transfers to Other Funds	0	0			0
Addition to Fund Balance	57,070	8,584			65,654
Total Expenses	123,070	12,384	0	0	135,454

Issues on the Horizon for the Department:

Beginning Balance 01-01-2021 balance = \$450,013. Estimated ending balance on 12-31-2021 = \$434,346. Minimum required balance for the Self Insurance Fund is \$500,000.

	2018 Actual	2019 Actual	2020 Actual	2021 Amended Budget	Estimated Year End Actual as of August 2021	2022 Budget	\$ Change from 2021 Amended to 2022 Budget	% Change from 2021 Amended to 2022 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
JAIL ASSESSMENT											
<u>Revenues</u>											
Fees, Fines & Forfeitures	110,771	118,574	99,632	100,000	110,000	100,000	0	0.00%	None	0	0
Use of Fund Balance	0	16,562	0	0	0	0	0	0.00%			
Total Revenues	110,771	135,136	99,632	100,000	110,000	100,000	0	0.00%	2022 Total	0	0
<u>Expenses</u>											
Transfer to Debt Service	100,000	135,136	99,632	100,000	110,000	100,000	0	0.00%	2023	0	0
Addition to Fund Balance	10,771	0	0	0	0	0	0	0.00%	2024	0	0
Total Expenses	110,771	135,136	99,632	100,000	110,000	100,000	0	0.00%	2025	0	0
									2026	0	0
Beginning of Year Fund Balance	5,790	16,561	0		0	0					
End of Year Fund Balance	16,561	0	0		0	0					

**SAUK COUNTY, WISCONSIN
2022 Budget
HIGHLIGHTS**

Department: Jail Assessment

Changes and Highlights to the Department's Budget:

Accounts for the portion of court imposed fines or forfeitures ordered under Wisconsin Statutes subsection 302.46 for use in "construction, remodeling, repair or improvement of county jails and for costs related to providing educational and medical services to inmates".

	2021 Revised Budget	Cost to Continue Operations in 2022	Change 1	Change 2	Change 3	2022 Budget Request
Description of Change						
Tax Levy						0
Use of Fund Balance or Carryforward Funds						0
All Other Revenues	100,000	10,000				110,000
Total Funding	100,000	10,000	0	0	0	110,000
Labor Costs						0
Supplies & Services						0
Capital Outlay						0
Transfer to General Fund	100,000	10,000				110,000
Total Expenses	100,000	10,000	0	0	0	110,000

Issues on the Horizon for the Department:

In 2021, the last of the debt service for the Law Enforcement Center was paid off. After that, jail assessment revenues can be used to fund jail facility costs so long as these costs are within the statutory limits. For 2022 the jail assessment revenues will be used to offset inmate medical expenses

Justice, Diversion, & Support

Department Vision - Where the department would ideally like to be

The Sauk County Criminal Justice Division seeks to ensure a criminal justice system that is fair and just: A system supporting a safe and healthy community for the residents of Sauk County; A system offering accessible opportunities for individuals to change the direction of their lives; A system making evidence based, data-driven choices to ensure that the public's resources are used responsibly.

Department Mission - Major reasons for the department's existence and purpose in County government

The Sauk County Criminal Justice Division will use data-driven, evidence-based practices to inform decision making and will examine and respond to the root causes of crime, in an effort to reduce crime, create a safer community, and provide effective treatment for individuals and families involved in the Sauk County Criminal Justice System. The Criminal Justice Department will improve communication between participating agencies and use a collaborative approach to respond to criminal conduct and to provide coordinated services.

Elements of Countywide Mission Fulfilled

Provide fiscally responsible / essential services
 Promote safe community
 Encourage economic development
 Development of cultural, social, and community values

Strategic Issues Addressed - Fundamental policy choices or critical challenges as defined by the Sauk County Board

General Government - Place making and economic development
 General Government - Criminal Justice Coordinating Council and stepping up initiative
 Health and Human Services - Commitment to Health Care Center
 Health and Human Services - Peer learning groups
 Health and Human Services - Visiting nurses / home health care / isolated individuals
 Health and Human Services - Medical assisted treatment program
 Health and Human Services - Comprehensive community services
 Justice & Public Safety - Coroner's Office and budget
 Justice & Public Safety - Emergency response and preparedness
 Justice & Public Safety - Diversion programs / alternatives to incarceration
 Justice & Public Safety - Criminal Justice Coordinating Council release planning and re-entry
 Outside Issues - Affordable/low income housing
 Outside Issues - Workforce development
 Outside Issues - Transportation
 Outside Issues - Communication - into and with the community
 Outside Issues - Homelessness

Justice, Diversion, & Support

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
<p>Increase opportunities for justice-involved individuals to become productive members of the community.</p>	<p>Referral/Enrollment/Admission to JDS Programs Increase Track Adult Treatment Court Graduations Track Substance Use Diversion and Support (SUDS) Program completions Track Learning Center GED passing test scores Track successful completions of DSA Program</p>	<ol style="list-style-type: none"> 1. Streamlined referral processes are in place to refer eligible participants to JDS programs 2. Referrals are processed, and participants enrolled in a timely manner 3. 100% of referred individuals complete an ASAM (American Society of Addiction Medicine Assessment) 3. 75% of Adult Treatment Court participants complete programming and graduate 4. Assist participants in any program by referring them to employment services if they are capable to work. 5. Proxy will be used to determine risk level for referrals/participants. 6. 100% of referred SUDs participants will complete an ASAM (American Society of Addiction Medicine Assessment) to determine the level of care. 7. 100% of the Educational Navigator Program participants complete a GED Orientation and are referred to the Job Service/Work Force Development Programs if they are not employed. 8. Educational Navigator Program will have 5 participants take practice tests for GED/HSED every quarter. 9. The Educational Navigator Program will conduct Pre and Post surveys on 100% of participants to identify barriers and improve economic self-sufficiency and tracking progress. 	<p style="text-align: center;">12/31/2022</p>
<p>Increase community awareness of Justice, Diversion, and Support programs and how they add value to the community</p>	<p>Track the trainings and outreach opportunities</p>	<ol style="list-style-type: none"> 1. Increase referrals to all JDS programs 2. Increase the number of outreach interactions and educational communications to community members by 20% 3. Provide Education to community groups/ partners/ stakeholders to reduce stigma of mental health and substance use disorders 4. Develop a Website presence with relevant information housed in a format readily navigated 5. Complete a training for law enforcement, attorney's, and treatment providers to inform them of the programs, the expectations, and statistical information to help promote referrals to the programs 	<p style="text-align: center;">12/31/2022</p>
<p>Improve public safety. Assist in expediting and navigating clients/participants into services to meet their needs, this will assist in improving the quality of life for the individuals in our programs.</p>	<p>Recidivism Rates JDS Program participants have a reduced recidivism rate compared to peers More likely to continue engagement in services after successful completion of the program. Drug and Alcohol Relapse Prevention Safety Plans</p>	<ol style="list-style-type: none"> 1. Compare recidivism rates of referred and enrolled to referred and denied after 6, 12, 24, and 36 months (regardless of graduation). 2. 100% of ATC and SUDS participants will have a developed relapse prevention plan 3. Increase social connectivity by improving employment rates which improves health outcomes and decreases reliance on social programming 4. Increase opportunities for all justice-involved individuals to become productive and thriving members of the community. 	<p style="text-align: center;">Ongoing</p>

Justice, Diversion, & Support

Program Evaluation						
Program Title	Program Description	Mandates and References	2022 BUDGET	FTE's	Key Outcome Indicator(s)	
Justice, Diversion, & Support	JDS works with the Sauk County Criminal Justice Coordinating Council to protect and enhance the health, welfare, and safety of it's residents in efficient and cost effective ways, and to create policy initiatives that address the complex issues associated with justice-involved individuals.		User Fees / Misc.	\$0	0.90	1. Conduct at least 6 community education/outreach events. 2. Research, plan, budget, and implement new programs that will decrease the individuals incarcerated
			Grants	\$0		
			Use of Carryforward	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$67,267		
			Operating Expenses	\$27,871		
			TOTAL EXPENSES	\$95,138		
COUNTY LEVY	\$95,138					
Adult Treatment Court - Treatment, Alternatives, and Diversion (TAD) Grant & Tax Levy	Connect participants with treatment and develop life skills to help prevent them returning in the criminal justice system. Completing the program and applying the knowledge can help rebuild a stable and healthy life.		User Fees / Misc.	\$4,000	2.40	1. Enroll 30 individuals in Adult Treatment Court for 2021. 2. 100% of newly enrolled participants will be referred and have an American Society of Addiction Medicine (ASAM) substance use assessment completed. 3. Connect 100% of participants with Behavioral Health/Treatment. 4. 100% of participants will participate in random drug testing. 5. 75% of ATC Graduates remain arrest free at least 2 years of leaving the program.
			Grants	\$141,740		
			Use of Carryforward	\$0		
			TOTAL REVENUES	\$145,740		
			Wages & Benefits	\$190,347		
			Operating Expenses	\$103,706		
			TOTAL EXPENSES	\$294,053		
COUNTY LEVY	\$148,313					
Substance Use Diversion and Support Program (SUDS) - Pre-Booking Diversion Grant	To divert low and medium risk individuals with substance use/abuse disorders from being processed into the criminal justice system. Connection is made with treatment and other supportive services to break the cycles of addiction and incarceration.		User Fees / Misc.	\$0	1.00	1. Enroll 30 individuals into the SUDS -Pre-Booking Diversion program in 2021. 2. 100% of accepted referrals will complete a American Society of Addiction Medicine (ASAM) substance use assessment. 3. 65% of enrolled participants complete the program.
			Grants	\$100,000		
			TOTAL REVENUES	\$100,000		
			Wages & Benefits	\$76,761		
			Operating Expenses	\$23,239		
			TOTAL EXPENSES	\$100,000		
			COUNTY LEVY	\$0		
Education Navigation- Learning Center - SSM Health Partnership	To help justice-involved individuals obtain their GED or High School Equivalency Diploma (HSED) through tutoring. Education is a proven way to increase employment, stability, and reduce recidivism.		User Fees / Misc.	\$0	0.75	1. Enroll 20 justice-involved individuals into the Educational Navigation Program. 2. 100% of enrolled participants attended a minimum of 5 tutoring sessions. 3. 50% of enrolled participants improve their employment status.
			Grants	\$71,000		
			Use of Carryforward	\$0		
			TOTAL REVENUES	\$71,000		
			Wages & Benefits	\$48,762		
			Operating Expenses	\$22,238		
			TOTAL EXPENSES	\$71,000		
COUNTY LEVY	\$0					

Justice, Diversion, & Support

Diversion Supervision Agreement	To allow individuals that have had limited touch with the criminal justice system to correct their behavior and continue to live a crime free life.	User Fees / Misc.	\$4,500	1.45	1. Enroll 60 justice-involved individuals into the DSA Program
		Grants	\$97,506		
		Use of Carryforward	\$0		
		TOTAL REVENUES	\$102,006		
		Wages & Benefits	\$124,569		
		Operating Expenses	\$52,739		
		TOTAL EXPENSES	\$177,308		
	COUNTY LEVY	\$75,302			
Totals		TOTAL REVENUES	\$418,746	6.50	
		TOTAL EXPENSES	\$737,499		
		COUNTY LEVY	\$318,753		

Output Measures - How much are we doing?

Description	2020 Actual	2021 Estimated	2022 Budget
Community Outreach events for JDS Programs	7	10	15
Highest Treatment Court Participant Enrollment	15	20	30
Adult Treatment Court Graduates	7 Jan - Aug	8	10
# of monthly CJCC meetings that meet quorum	7	6	8
Percentage of enrolled SUDS participants will be referred for an American Society of addiction Medicine assessment (ASAM) to determine the level of care	NA	100%	100%
Percentage of enrolled SUDS participants who complete program and are diverted from justice system.	18	50%	55%
Highest number of participants in SUDS - Pre-booking Diversion Program	56 Jan - Aug	24	30
Number of people referred to SUDS	34 Jan - Aug	60	75
Number of individuals enrolled in SUDS	27 (1.5 years)	40	50
Number of individuals provided GED/HSED tutoring	11	15	20
Number of GED/HSED certificates obtained	1	3	10

Key Outcome Indicators / Selected Results - How well are we doing?

Description	What do the results mean?	2021 Actual	2022 Estimated	2022 Budget
Treatment Court - Recidivism Rates of Graduates @ 0 - 6 mo. post program completion	Drug Court is impacting sobriety and demonstrating no new criminal convictions six months post programming.	0%	0%	0%
Treatment Court - Recidivism Rates of Graduates @ 6 - 12 month post program completion	Drug Court is impacting long sobriety and demonstrating no new criminal convictions one year post programming.	0%	0%	0%
Treatment Court - Recidivism Rates of Graduates @ 12 - 24 month post program completion	Drug Court is impacting long term sobriety and demonstrating no new criminal convictions two years post programming. (National Average of Rearrests for Treatment Court Graduates is 27.5% with 2 years of graduation)	17%	10%	<25%
Treatment Court - Recidivism Rates of Graduates @ 24 - 36 month post program completion	Drug Court is impacting long term sobriety and demonstrating no new criminal convictions three years post programming.	18%	15%	<25%
Pre-Booking Diversion - Rate of completion for individuals referred through law enforcement contact/criminal behavior	Pre-Booking Diversion is diverting individuals from being criminally charged for misdemeanor or ordinance offenses motivated by addiction	N/A	75%	75%
Pre-Booking Diversion - Rate of completion for individuals referred through social contact	Pre-Booking Diversion is connecting individuals with a known substance use disorder with treatment and intensive case management to prevent future criminal behavior	N/A	60%	60%
CJCC meetings - Obtain quorum for 9/12 monthly meetings	To demonstrate member commitment and avoid unnecessary delays in committee action	100%	100%	100%

	2018 Actual	2019 Actual	2020 Actual	2021 Amended Budget	Estimated Year End Actual as of August 2021	2022 Budget	\$ Change from 2021 Amended to 2022 Budget	% Change from 2021 Amended to 2022 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
JUSTICE, DIVERSION, & SUPPORT											
<u>Revenues</u>											
Tax Levy	363,042	397,461	395,494	331,369	331,369	318,753	(12,616)	-3.81%	None	0	0
Grants & Aids	203,269	159,906	353,006	313,644	274,733	410,246	96,602	30.80%			
User Fees	11,172	6,950	2,964	4,000	6,000	8,500	4,500	112.50%	2022 Total	0	0
Use of Fund Balance	0	0	0	48,664	0	0	(48,664)	-100.00%			
Total Revenues	577,483	564,317	751,464	697,677	612,102	737,499	39,822	5.71%	2023	0	0
									2024	0	0
									2025	0	0
									2026	0	0
<u>Expenses</u>											
Labor	226,000	302,145	329,546	359,567	359,567	373,207	13,640	3.79%			
Labor Benefits	57,516	82,848	110,816	108,487	108,487	134,501	26,014	23.98%			
Supplies & Services	166,859	178,538	170,444	229,623	130,301	229,791	168	0.07%			
Addition to Fund Balance	127,108	786	140,658	0	13,747	0	0	0.00%			
Total Expenses	577,483	564,317	751,464	697,677	612,102	737,499	39,822	5.71%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

Changes and Highlights to the Department's Budget:

Change 1: Diversion Supervision Agreement (DSA) Program added.

	2021 Amended Budget	Cost to Continue Operations in 2022	Change 1	Change 2	Change 3	2022 Budget Request
Description of Change			DSA Prog			
Tax Levy	331,369	(30,538)	17,922			318,753
Use of Fund Balance or Carryforward Funds	48,664	(48,664)				0
All Other Revenues	317,644	596	100,506			418,746
Total Funding	697,677	(78,606)	118,428	0	0	737,499
Labor Costs	468,054	(26,035)	65,689			507,708
Supplies & Services	229,623	(52,571)	52,739			229,791
Capital Outlay	0	0				0
Transfers to Other Funds	0	0				0
Addition to Fund Balance	0	0				0
Total Expenses	697,677	(78,606)	118,428	0	0	737,499

Issues on the Horizon for the Department:

Adult Treatment Court (ATC) and DSA grant funding is open competitively this year our budget for ATC and DSA will depend on whether we get the grants or not. Pre-booking diversion grant for next year will depend on whether we get this grant at the end of this year. Space in our area to allow for more programs to be added.

Land Records Modernization

Department Vision - Where the department would ideally like to be

Land Records Modernization will forward the goals set forth in the Land Records Modernization Plan, to improve access to Sauk County's land information through the application of cost effective technology solutions and modernized processes.

Department Mission - Major reasons for the department's existence and purpose in County government

The Mission of Land Records Modernization is to utilize retained funds from the recording of documents in the Register of Deeds Office for the purpose of improving the availability of Sauk County's land information to the public.

Elements of Countywide Mission Fulfilled

Provide fiscally responsible / essential services
 Promote safe community
 Stewardship of natural resources
 Development of cultural, social, and community values

Specific Strategic Issues Addressed

Parks/trails development. Placemaking

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific achievements	Completion Date
Consolidation of GIS dataset	Fire number data up to date in E911 system	Maintain fire number addresses to keep E911 up to date. Obtain Maplex training to support E911 system (funding through Sheriff's Dept)	Ongoing
Maintain the Land Records Modernization Plan	We are able to continue to retain fees from document recording	Update the Plan as necessary Provide required reporting to the Wis Department of Administration	Ongoing
	All section corners and centers updated with current coordinates from tie sheets	Complete Remonumentation of Section Corners countywide, including Center of Section Acquisition	2021-2022
	CPZ CSM upgrade & PZ systems modifications	Improved Coordination among land records departments and overall system upgrades to provide a more efficient streamlined workflow	Ongoing

Land Records Modernization

Preserve, Scan & Index Paper Records	Historic Aerial Photos	Scanning, Indexing, georeferencing of all Historic Aerial Photos	12/31/2024
	Treasurer Green Books & WPA records into GIS	Scanning and Indexing of Green Books & WPA records	12/31/2021
	County highway plans integrated into GIS		Ongoing
	Re-Survey Records integrated into GIS	Scanning and Indexing of Re-Survey Records	7/31/2021
Incorporate Remonumentation & PLSS Data to Base Layers Information	All data collected in remonumentation incorporated into GIS	Implementing PLSS data, adjust and modify with Tax Parcel Data	Ongoing
Deploy Applications to meet County needs	All applications exist within GIS	Elections Results Application	Ongoing
		Create Place-Making Tour Application to promote attractions in Sauk Co	On Hold
		Open Data Repository	Ongoing
		Imagery & LiDAR Data Download	Ongoing
		Surveyor Application	7/31/2020
Prepare for NG911	GIS data support NG911 data model & accuracy	Incorporate NG911 model into GIS infrastructure	7/31/2020
		Update GIS data to support NG911 specifications	7/31/2021
		Work with Sheriffs Department to validate MSAG database to GIS data	7/31/2022
		Assist Sheriffs Department in validating ALI(Automatic Location Information) database. Geocode ALI address against GIS data to ensure all addresses can be located	7/31/2022
Maintain Base Map Data Layers	City data updated in GIS	Incorporate City of Baraboo & City of Reedsburg Zoning into County GIS	Ongoing
	Data provided to program	Provide County Data to Community Maps Program	Ongoing
	GIS maintained with edits	Maintain parcel transactions and history	Ongoing

Land Records Modernization

Program Title	Program Description	Mandates and References	2022 Budget		FTE's	Key Outcome Indicator(s)
Land Records Modernization	State law allows for the retention of a portion of the recording fees received by the Register of Deeds Office, provided these fees are used for the modernization of land records information and the provision of the information on the internet.	Wis Stats 59.72	User Fees / Misc	\$69,500	0.90	Land Records Council meets
			Grants	\$51,000		
			Use of Fund Balance	\$72,728		
			TOTAL REVENUES	\$193,228		
			Wages & Benefits	\$56,733		
			Operating Expenses	\$140,084		
			TOTAL EXPENSES	\$196,817		
COUNTY LEVY	\$3,589					
GIS	Maintenance of tax parcel maps. Provides Land Records Information to the public and other government agencies.	Wis Stats 59.72	User Fees / Misc	\$0	5.60	Avg turn around time for parcel edits (# of working days)
			Grants	\$0		
			Use of Fund Balance	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$491,573		
			Operating Expenses	\$27,027		
			TOTAL EXPENSES	\$518,600		
COUNTY LEVY	\$518,600					
Outlay	ArcGIS Remonumentation	\$8,910 \$50,000	User Fees / Misc	\$62,500		Remonumentation backlog
			Grants	\$0		
			Use of Carryforward	\$0		
			TOTAL REVENUES	\$62,500		
			Wages & Benefits	\$0		
			Operating Expenses	\$58,910		
			TOTAL EXPENSES	\$58,910		
COUNTY LEVY	(\$3,590)					
Totals			TOTAL REVENUES	\$255,728	6.50	
			TOTAL EXPENSES	\$774,327		
			COUNTY LEVY	\$518,599		

Output Measures - How much are we doing?

Description	2020 Actual	2021 Estimate	2022 Budget
Number of parcel edits completed annually	338	400	400
Hours spent on parcel edits	606	700	700
Number of times Land Records Council meets	3	3	3
GIS Requests for Service	366	175	200
GIS Project Hours	1,366	2,000	2,000
Land Records Modernization Project Hours	12 requests - 216 hours	25 requests - 250 hours	25 / 250

Key Outcome Indicators - How well are we doing?

Description	2020 Actual	2021 Estimate	2022 Budget
Remonumentation corners moved	40	50	50
Remonumentation corners acquired (Strategic Initiative Grant)	50	100	100
Avg turn around time for parcel edits (# of working days)	11.2	5	5
Land Records Council met, meeting requirement of Wisconsin Statute	Yes	Yes	Yes

	2018 Actual	2019 Actual	2020 Actual	2021 Amended Budget	Estimated Year End Actual as of August 2021	2022 Budget	\$ Change from 2021 Amended to 2022 Budget	% Change from 2021 Amended to 2022 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
LAND RECORDS MODERNIZATION											
<u>Revenues</u>											
Tax Levy	206,242	217,762	251,126	419,286	419,286	518,600	99,314	23.69%	Other LRM Projects	8,910	0
Grants & Aids	51,000	51,000	90,128	51,000	95,128	51,000	0	0.00%	Remonumentation	50,000	0
User Fees	124,266	131,248	157,632	144,000	145,000	132,000	(12,000)	-8.33%			
Intergovernmental	0	0	0	0	0	0	0	0.00%	2022 Total	58,910	0
Use of Fund Balance	83,006	56,508	101,383	51,051	96,623	72,728	21,677	42.46%			
Total Revenues	464,514	456,518	600,269	665,337	756,037	774,328	108,991	16.38%	2023	120,000	0
									2024	150,000	0
									2025	75,000	0
									2026	90,000	0
<u>Expenses</u>											
Labor	230,049	240,287	218,406	338,766	338,766	404,430	65,664	19.38%			
Labor Benefits	82,674	86,365	84,043	121,105	121,805	143,876	22,771	18.80%			
Supplies & Services	101,856	98,312	53,356	155,466	155,466	167,112	11,646	7.49%			
Capital Outlay	49,936	31,554	244,464	50,000	140,000	58,910	8,910	17.82%			
Addition to Fund Balance	0	0	0	0	0	0	0	0.00%			
Total Expenses	464,514	456,518	600,269	665,337	756,037	774,328	108,991	16.38%			
Beginning of Year Fund Balance	591,359	508,353	451,845		350,461	253,838					
End of Year Fund Balance	508,353	451,845	350,461		253,838	181,110					

SAUK COUNTY, WISCONSIN
2022 Budget
HIGHLIGHTS

Department: Land Records Modernization

Changes and Highlights to the Department's Budget:

The incorporation of the Property Lister staff into the Department has resulted in an increase in levy. In addition to wages, the additional staff also incur cost for MIS, supplies and training.

	2021 Revised Budget	2021 RPL Actuals	Incorporation of Property Lister		Cost to Continue Operations in 2022	2022 Budget Request
Description of Change						
Tax Levy	415,786	152,281	74,923		27,891	518,600
Use of Fund Balance	51,051			-	21,677	72,728
All Other Revenues	198,500	3,500	(3,500)		(12,000)	183,000
Total Funding	665,337	155,781	71,423		37,568	774,328
Labor Costs	459,871	135,660	77,494		10,941	548,306
Supplies & Services	155,466	20,121	(6,071)		17,717	167,112
Capital Outlay	50,000		-	-	8,910	58,910
Total Expenses	665,337	155,781	71,423	-	37,568	774,328

Issues on the Horizon for the Department:

Locating combined depts into an appropriate space. Management of budget to accommodate shrinking LRM revenues.

Land Resources & Environment

Department Vision - Where the department would ideally like to be

The Land Resources and Environment Department strives to integrate economic, social, and environmental strategies to enhance, improve, and maintain Sauk County now and for future generations. Sauk County's citizens and visitors will enjoy a broad range of affordable and accessible recreational opportunities that reflect a diversity of outdoor interests and experiences, which are enhanced by a network of regional connections between natural, agricultural and cultural resources. Outdoor recreational opportunities will be characterized by robust public and private partnerships that embrace careful stewardship of parks, forests, open spaces, cultural features and natural areas to enhance Sauk County's position as a destination for eco-tourism in Wisconsin and beyond.

Department Mission - Major reasons for the department's existence and purpose in County government

To conserve natural, cultural, and community resources by promoting, planning, and implementing efficient and effective programs. To acquire, develop, preserve, protect, and maintain our parks and facilities for all citizens and to provide outdoor recreational opportunities that contribute to the well-being of individuals and families.

Elements of Countywide Mission Fulfilled

Provide fiscally responsible / essential services
Encourage economic development
Stewardship of natural resources
Development of cultural, social, and community values

Strategic Issues Addressed - Fundamental policy choices or critical challenges as defined by the Sauk County Board

General Government - Placemaking and economic development
General Government - Broadband
General Government - Energy savings and lower carbon footprint
General Government - Cooperation
Conservation, Development, Recreation, Culture, and Education - Groundwater study
Conservation, Development, Recreation, Culture, and Education - Comprehensive Plan Update
Conservation, Development, Recreation, Culture, and Education - Great Sauk State Trail completion
Conservation, Development, Recreation, Culture, and Education - Protect air, water, and land
Conservation, Development, Recreation, Culture, and Education - Comprehensive Outdoor Recreation Plan
Conservation, Development, Recreation, Culture, and Education - Solar Sauk County / more solar initiatives
Public Works - Highway building
Public Works - Tri County Airport
Public Works - Great Sauk State Trail (bridge and trail)
Outside Issues - Affordable/low income housing
Outside Issues - Workforce development
Outside Issues - Transportation
Outside Issues - Communication - into and with the community
Outside Issues - Homelessness

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Develop long and short range plans to guide growth and development in unincorporated areas and to promote healthy and sustainable communities as well as implement ordinances, policies, and programs consistent with proposed and adopted plans.	Outcomes are measured by meeting specific project or implementation objectives.	Complete a comprehensive revision of the County Land Division and Subdivision Regulations Ordinance (Chapter 22) .	6/30/2022
		Complete updates to Chapter 7 Zoning Ordinance.	5/31/2022
		Provide planning assistance to the Great Sauk Trail to Devils Lake, Baraboo-Reedsburg, and the bridge from Dane County to Sauk County to connect to the Walking Iron Trail.	Continuous
		Direct the Sauk County Comprehensive Planning Process.	12/31/2023
		Implement the Land Resources and Environment Strategic Plan.	12/31/2026
		Provide planning assistance to the Baraboo River Corridor Plan and assist with implementation.	Continuous
		Initiate updates to the Farmland Preservation Plan	12/31/2023
		Complete the White Mound Park Master Plan	2/28/2022
		Implementation of the Sauk County Comprehensive Outdoor Recreation Plan.	12/31/2025
		Develop Hemlock Park Master Plan.	1/31/2023

Land Resources & Environment

Enhance and protect Sauk County's natural environment, open space areas, and agricultural lands.	Align County and Department ordinances, policies, and plans that encourage the protection of agricultural and environmental resources as well as environmental corridors and open spaces.	Adopt and implement amendments to Chapter 26.	4/30/2022
		Implement and assess proposed changes to County's Clean Sweep Program and Ag Plastics, to include the contract with Dane County HHW for the voucher program.	12/31/2022
	Management and mitigation of threats to agricultural and natural resources in the County.	Implement parks and recreation programming and events.	12/31/2022
		Update and implement Chapter 10 County Parks.	3/31/2022
		Continue Nitrogen Use Efficiency Program in collaboration with Discovery Farms.	12/31/2022
Educate County youth and adults on the importance of maintaining our County's natural resources.			
Disseminate information through a variety of avenues in order to assist community leaders and the general public.	Increase the number of e-government services and transactions.	Implementation of the Master Plan for the County Farm.	12/31/2025
		Provide training opportunities for the LRE Committee members to ensure a better understanding of Department operations, programs, and ordinance implementation.	Continuous
	Increase opportunities for dialogue and information exchanges between elected/appointed officials, contractor's and other groups that work closely with the department.	Work with the MIS Department to update and organize the department website.	12/31/2022
		Create promotional and marketing materials to encourage park usage and highlight historic, environmental and cultural significance.	12/31/2022
	Increase collaboration, coordination, and partnerships throughout the County.	Establish a better relationship with towns and coordinate planning and zoning efforts.	Continuous
	Increase revenues to the park system.	Implement a GovDelivery program to inform Sauk County residents of upcoming events, programs changes, ordinance amendments, planning processes, etc.	12/31/2022
Increase the number of participants in department events/programs and patrons.	Monitor best practices and distribute information about Departmental resources, programs, and public educational activities through various media outlets, newsletters, workshops, and the internet.	12/31/2022	
Improve department and program operational efficiency as well as improve maintenance efforts.	Outcomes are measured by meeting specific project objectives and statutory requirements.	Implement a capital improvement plan and maintenance schedule, which include results from the ADA Audit and Transition Plan.	12/31/2022
		Prepare, update, and monitor EAP and IOM for County owned dams, as needed.	Continuous
		Process map department policies and procedures to identify inconsistencies and inefficiencies; address as needed.	12/31/2022
		Create a department policy and procedure manual.	12/31/2022
		Review department programs and operations to determine level of service requirements and potential future changes.	12/31/2022
Implement programs focused on water quality improvement.	Implementation of strategies and programs to ensure reliable water sources, both in quality and quantity.	Implement Sauk County's Groundwater Initiative in cooperation with UWEX, Public Health, and UW-Stevens Point.	12/31/2024
		Expand water quality monitoring program in area rivers and streams to identify resource needs.	12/31/2022
	Pursue funding mechanisms that may assist in implementation.	Provide technical assistance to lake associations with water quality issues.	Continuous
		Install water quality improvement projects through Land and Water Resource Management, Baraboo River RCPP and other grant programs.	Continuous

Land Resources & Environment

Program Evaluation							
Program Title	Program Description	Mandates and References	2022 Budget		FTE's	Key Outcome Indicator(s)	
1	Planning & Zoning	Creation and implementation of local and countywide development or comprehensive plans. Administration of conditional use permits, zoning map amendments, subdivision plats, and certified survey map requests. Implement Solar/Wind Energy Systems, Tower Siting, Shoreland Zoning, Farmland Preservation, and Floodplain/wetland zoning.	Wis. Stats 59.69, 66.0401, 87.30, 91, 236, 281, 703, A-E 7; Admin Code ATCP 72, ATCP 79, NR 115, NR 116; Sauk County Ordinance 7, 8, 9, 12, 18, 22, 41	User Fees / Misc	\$29,800	2.12	Create and adopt ordinances that increase administrative efficiency, create opportunities for economic development, housing options, and joint land uses. Consistency with current state regulations including certifications with State Statutes Ch. 91 Farmland Preservation. Assist in related planning activities throughout the County.
				Grants	\$0		
				Use of Carryforward	\$105,000		
				TOTAL REVENUES	\$134,800		
				Wages & Benefits	\$187,838		
				Operating Expenses	\$146,077		
				TOTAL EXPENSES	\$333,915		
COUNTY LEVY	\$199,115						
2	Code Enforcement	Administration of the comprehensive zoning, flood plain, shoreland protection, subdivision, tower siting, rural identification, nonmetallic mining, private sewage, manure management, and Tri-County height regulation ordinances of Sauk County. Included are ordinance amendments, violation investigations, and inspections to determine compliance.	Wis. Stats 59.69, 66.0401, 87.30, 91, 145, 236, 281, 293, 295, 703, A-E 7; Admin Code ATCP 72, ATCP 79, DSPS 383, NR 115, NR 116, NR 135; Sauk County Ordinance 7, 8, 9, 12, 18, 20, 22, 24, 25, 41	User Fees / Misc	\$5,500	0.87	Properties in compliance with County ordinances. Increased property values due to property maintenance enforcement.
				Grants	\$0		
				Use of Carryforward	\$0		
				TOTAL REVENUES	\$5,500		
				Wages & Benefits	\$81,043		
				Operating Expenses	\$11,833		
				TOTAL EXPENSES	\$92,876		
COUNTY LEVY	\$87,376						
3	Permits	Review and issuance of land use and sanitary permits. Complete inspections as they relate to department programs and permit follow-up.	Wis. Stats 59.69, 66.0401, 87.30, 91, 145, 236, 281, 293, 295, 703, A-E 7; Admin Code COMM 55, ATCP 72, ATCP 79, DSPS 383, NR 115, NR 116, NR 135; Sauk County Ordinance 7, 8, 9, 12, 18, 20, 22, 24, 25, 41	User Fees / Misc	\$173,500	0.94	Verification of complete permits with ordinance required information provided to verify compliance with County ordinances. Permit issuance in a timely manner; minimal permits held due to incomplete information.
				Grants	\$0		
				Use of Carryforward	\$0		
				TOTAL REVENUES	\$173,500		
				Wages & Benefits	\$83,896		
				Operating Expenses	\$8,524		
				TOTAL EXPENSES	\$92,420		
COUNTY LEVY	(\$81,080)						
4	Septic Maintenance	Administration of the maintenance program / scheduled pumping and inspection of private sanitary systems. Wis. Fund private sewage system replacement grant for failing septic systems to conclude at the end of 2018.	Wis. Stats. 145; Admin Code DSPS 383-387; Sauk County Ordinance 25	User Fees / Misc	\$13,600	0.59	Verification of complete permits with ordinance required information provided to verify compliance with County ordinances. Permit issuance in a timely manner; minimal permits held due to incomplete information.
				Grants	\$20,000		
				TOTAL REVENUES	\$33,600		
				Wages & Benefits	\$53,548		
				Operating Expenses	\$29,455		
				TOTAL EXPENSES	\$83,003		
				COUNTY LEVY	\$49,403		

Land Resources & Environment

5	Signs	Maintain a rural identification system in all the unincorporated areas of Sauk County. Assign, map, assemble, install and coordinate location with Land Records for GIS updates. Notification provided to fire protection districts, ambulance and post office locations. Notice letters mailed to all districts and towns of the new addresses.	Wis Stat 59.54	User Fees / Misc	\$8,000	0.04	Assign, create, and place fire signs in accordance with ordinance requirements and department policy. Coordinate final information with appropriate departments and outside agencies.
				Grants	\$0		
				TOTAL REVENUES	\$8,000		
				Wages & Benefits	\$3,717		
				Operating Expenses	\$2,032		
				TOTAL EXPENSES	\$5,749		
COUNTY LEVY	(\$2,251)						
6	Non-Metallic Mining (NMM)	Administer permitting, reclamation plan review and inspection, financial assurance review, reporting requirements, public hearings, enforcement and fee for non-metallic mining program. Ensure accuracy of annual reporting to DNR.	Wis Stats. 295; Admin Code NR 135; Sauk County Ordinance 24	User Fees / Misc	\$32,500	0.64	Ensure process and procedures are in place which ensure that the County's program adheres to NR 135. Set benchmarks for existing mines to assist in meeting annual reporting requirements.
				Grants	\$0		
				TOTAL REVENUES	\$32,500		
				Wages & Benefits	\$56,264		
				Operating Expenses	\$4,116		
				TOTAL EXPENSES	\$60,380		
COUNTY LEVY	\$27,880						
8	Baraboo Range Monitoring	Continued monitoring of easements purchased through the Baraboo Range Preservation Association program.	MOA Resolution 36-99	User Fees / Misc	\$0	0.02	Verify annual compliance with easements purchased through this program.
				Grants	\$0		
				Use of Carryforward	\$3,847		
				TOTAL REVENUES	\$3,847		
				Wages & Benefits	\$1,472		
				Operating Expenses	\$2,375		
TOTAL EXPENSES	\$3,847						
COUNTY LEVY	(\$0)						
9	Board of Adjustment	Enforcement and review authority for provisions of the county zoning ordinance, as related to special exception permits, variances, and challenges to administrative decisions through a quasi-judicial hearing process.	Wis. Stats 59.694; Admin Code NR 115, SPS 383; Sauk County Ordinance 7, 8, 24, 25	User Fees / Misc	\$6,000	0.38	Verification of complete applications with ordinance required information provided to verify compliance with County ordinances. Provide for processes and policies that ensure a fair, effective, and efficient hearing.
				Grants	\$0		
				Use of Carryforward	\$0		
				TOTAL REVENUES	\$6,000		
				Wages & Benefits	\$37,884		
				Operating Expenses	\$10,222		
TOTAL EXPENSES	\$48,106						
COUNTY LEVY	\$42,106						
10	Recycling / Hazardous Waste / Clean Sweep / Ag Plastics	Upon dissolution of the Environmental Resources Committee and the Solid Waste Department, the CPZ Department was assigned responsibility for recycling and hazardous waste disposal. These efforts involve advising and providing educational resources regarding recycling and the coordination of the county Clean Sweep initiative to properly dispose of household, agricultural and very small quantity generator waste. In 2014, the pilot program for agricultural plastics began and continues each year.	Wis Stat 93.57	User Fees / Misc	\$7,000	0.35	Provide for the Clean Sweep event twice a year, providing options for the proper disposal of electronics and hazardous waste. Provide for the agricultural plastics recycling program, providing an option for the collection of plastic that would have otherwise been landfilled or burned.
				Grants	\$12,500		
				Use of Carryforward	\$0		
				TOTAL REVENUES	\$19,500		
				Wages & Benefits	\$30,957		
				Operating Expenses	\$60,754		
TOTAL EXPENSES	\$91,711						
COUNTY LEVY	\$72,211						
11	Dam Maintenance	Oversees management and compliance with state safety standards for the dams owned by Sauk County. Workload varies with higher needs at times of repair and rehabilitation projects. Yearly inspections are completed each year, but are required as follows: Redstone - County responsible for inspection every 2 years Delton (Mirror Lake) - County every 10 years Hemlock - County every 10 years White Mound - NRCS every 10 years Shanahan - NRCS every 10 years County N - NRCS every 10 years	Wis. Stats. Ch. 31 NR 330, 333, 335 Mandated by the Wisconsin DNR to maintain and inspect all County owned Dams	User Fees / Misc	\$0	0.32	Inspection of dams on an annual basis for minor maintenance issues to ensure the dams are operating adequately and safely. Responsible for implementation of EAP/IOM Plans for Sauk County owned dams.
				Grants	\$304,629		
				Use of Carryforward	\$40,000		
				TOTAL REVENUES	\$344,629		
				Wages & Benefits	\$33,943		
				Operating Expenses	\$346,340		
TOTAL EXPENSES	\$380,283						
COUNTY LEVY	\$35,655						
12	Community Outreach, Education, and Monitoring	This is a combination of all educational programs within the department. This includes educational, sustainability, monitoring, storm water management, forestry, and invasive activities and efforts. Park program opportunities are also examined and initiated when feasible. These activities are necessary to complete many of the requirements and objectives in which to allow the department to gain or compete for grant funding.	Wis Admin ATCP 50	User Fees / Misc	\$20,000	1.84	Provide information on the benefits of soil and water conservation including improved soil health, fertility and productivity as well as clean streams and groundwater. All of these increase economic vitality and preserving the natural resources of Sauk County.
				Grants	\$50,629		
				Use of Carryforward	\$0		
				TOTAL REVENUES	\$70,629		
				Wages & Benefits	\$163,037		
				Operating Expenses	\$116,352		
TOTAL EXPENSES	\$279,389						
COUNTY LEVY	\$208,760						

Land Resources & Environment

13	Farmland Preservation	A critical component of the department efforts, the program requires conservation compliance and farmland development protection in exchange for tax credits. The program provides roughly \$500,000 to \$950,000 per year in tax credits to landowners that does not show up in the county budget. The conversion to the Working Lands Initiative program will require considerable additional staff time but will also achieve considerably more conservation as well as provide considerably more in tax credits.	Wis Admin ATPC 50, NR 151	User Fees / Misc	\$0	1.34	Ensure compliance with state agricultural performance standards that aim to protect ground and surface water while keeping cropland productive and economically viable with tax credits.
				Grants	\$96,289		
				Use of Carryforward	\$0		
				TOTAL REVENUES	\$96,289		
				Wages & Benefits	\$145,544		
				Operating Expenses	\$11,308		
				TOTAL EXPENSES	\$156,852		
COUNTY LEVY	\$60,563						
14	Land & Water Resource Mgmt (LWRM)	The County is mandated to operate under an LWRM Plan to be eligible for grants for staff and cost-sharing from the WI DATCP. Grants amounts are provided by the state for staff and cost-sharing with landowners for installation of conservation practices. The annual commitment is the time spent developing contracts, designing and inspecting the installation of cost-shared practices and issuing payments for projects implemented through these grants. The practices focus on achieving compliance with the non-point rules. Every five years considerable time is devoted to rewriting the plan for the next period. Such an update occurred in Fall 2017.	Wis Admin ATPC 50, NR 151	User Fees / Misc	\$7,500	1.41	Installation of practices that prevent soil erosion and agricultural runoff and protect ground and surface water. A review of countywide natural resources and a plan to make improvements for the economic vitality and the enjoyment of all our citizens.
				Grants	\$79,965		
				Use of Carryforward	\$4,000		
				TOTAL REVENUES	\$91,465		
				Wages & Benefits	\$128,980		
				Operating Expenses	\$103,016		
				TOTAL EXPENSES	\$231,996		
COUNTY LEVY	\$140,531						
15	Multi-Discharge Variance	The County is delegated some responsibility for enforcement of non-point pollution requirements for agricultural operations. The Multi-Discharge Variance program enables municipalities subject to WPDES permits to provide payment of \$50 per pound of phosphorus to Counties within the same HUC 8 watershed to exceed phosphorus discharge limits for a period of time. Such payment is to be used by the County to implement conservation practices on non-point source properties to balance phosphorus discharge levels.	Wis Stats 283.16, Admin Code NR 151	User Fees / Misc	\$22,951	0.07	Assist municipalities and property owners in meeting interim phosphorus requirements through implementation of conservation practices on on-point source locations.
				Grants	\$0		
				Use of Carryforward	\$14,000		
				TOTAL REVENUES	\$36,951		
				Wages & Benefits	\$6,974		
				Operating Expenses	\$36,951		
				TOTAL EXPENSES	\$43,925		
COUNTY LEVY	\$6,974						
16	Waste Ordinance / Nutrient Mgmt	County permits are required for the construction rehabilitation, expansion, and abandonment or transfer of ownership of any manure storage facility. The obligation to have an ordinance is required through previous grant agreements and enforcement of the ordinance. All farms are required to have a nutrient mgmt plan in place and responsibility for monitoring is with the LRE Department. Efforts include educational programming that allows farmers to develop their own plans and oversight of the plans provided for program compliance.	Wis Admin ATPC 50, NR 151	User Fees / Misc	\$2,000	0.70	Assist with the review process for the installation, alteration or abandonment of manure storage and transfer systems. Compliance with agricultural performance standards and a process for enforcing the ordinance.
				Grants	\$67,309		
				Use of Carryforward	\$0		
				TOTAL REVENUES	\$69,309		
				Wages & Benefits	\$67,695		
				Operating Expenses	\$105,331		
				TOTAL EXPENSES	\$173,026		
COUNTY LEVY	\$103,717						
17	Grazing Assistance	Promotion of managed intensive grazing reduces erosion and runoff pollution from farm operations. Creation and implementation of grazing plans. Staff promote and advise on this transition with funds distributed through grants to the department to offset cost.	Wis Admin ATPC 50, NR 151	User Fees / Misc	\$0	0.30	Change in farmer grazing practices and conversion of cropland to grassland which reduces soil erosion, improves water quality, and maintains productivity of the land.
				Grants	\$0		
				Use of Carryforward	\$0		
				TOTAL REVENUES	\$0		
				Wages & Benefits	\$25,934		
				Operating Expenses	\$13,617		
				TOTAL EXPENSES	\$39,551		
COUNTY LEVY	\$39,551						
18	Conservation Reserve Enhancement Program	Conservation Reserve Enhancement Program (CREP) Staff assist with the implementation of this cooperative federal/state program designed to protect water quality by buffering waters from runoff pollution. The payments made to owners are from state and federal funds and the County commitment consists of the staff time to qualify applicants and provide needed design and installation inspections of conservation practices. County landowners have received over \$1.1 million in payments for participation from the state through DATCP and \$3.2 Million for from federal Farm Service Agency (FSA) dollars.	Wis Admin NR 151	User Fees / Misc	\$2,500	0.15	The installation of CREP practices enhance wildlife habitat, protect surface water, create or enhance healthy wetlands, reduce soil loss, and increase water retention for flood protection.
				Grants	\$0		
				Use of Carryforward	\$0		
				TOTAL REVENUES	\$2,500		
				Wages & Benefits	\$13,344		
				Operating Expenses	\$2,350		
				TOTAL EXPENSES	\$15,694		
COUNTY LEVY	\$13,194						
19	Wildlife Mgmt / Damage	Service provision is contracted to the federal Wildlife Damage Services agency. Minimal staff time is spent dealing with the occasional call, referral, approving claims and payments through committee and developing and submitting reimbursement requests.	Wis Stats 29.885-29.89; Admin Code NR 12.10	User Fees / Misc	\$0	0.03	Transfer of funds for assistance with wildlife damage.
				Grants	\$13,800		
				Use of Carryforward	\$0		
				TOTAL REVENUES	\$13,800		
				Wages & Benefits	\$2,827		
				Operating Expenses	\$13,800		
				TOTAL EXPENSES	\$16,627		
COUNTY LEVY	\$2,827						

Land Resources & Environment

20	Health Care Center Farm Mgmt	The department is charged with responsibility to ensure the rental land located at the Health Care Center Farm is managed in an appropriate manner that will provide revenues to the County without harming productivity or other natural resources located on the property. Revenues from the rental of these lands amount to over \$30,000 per year. It is a showcase of land and farm practices for Sauk County.		User Fees / Misc	\$46,657	0.18	Maintain the County Farm as a productive and sustainable farm. Utilize the farm to showcase innovative practices through farm tours, workshops, etc.
				Grants	\$4,314		
				Use of Carryforward	\$0		
				TOTAL REVENUES	\$50,971		
				Wages & Benefits	\$18,666		
				Operating Expenses	\$16,811		
				TOTAL EXPENSES	\$35,477		
COUNTY LEVY	(\$15,494)						
21	USDA Assistance	Staff assist with federal program implementation to further the conservation benefits provided to the county and the cost share assistance provided to landowners. The practices installed help achieve resource protection goals. Federal Environmental Quality Incentives Program (EQIP) provides about \$150,000 in cost sharing each year. Maintaining eligibility for federal farm programs provides additional payments directly to farmers.	Wis Admin ATPC 50, NR 151	User Fees / Misc	\$0	0.15	Department assists USDA-NRCS with installing water quality practices ranging from barnyard runoff control, stream bank erosion, grazing plans, etc. Practices are focused on preventing soil erosion and reducing agricultural runoff.
				Grants	\$4,314		
				Use of Carryforward	\$0		
				TOTAL REVENUES	\$4,314		
				Wages & Benefits	\$15,773		
				Operating Expenses	\$1,822		
				TOTAL EXPENSES	\$17,595		
COUNTY LEVY	\$13,281						
23	Regional Conservation Partnership Program	The Regional Conservation Partnership Program (RCP) promotes coordination between NRCS and its partners to deliver conservation assistance to producers and landowners. NRCS provides assistance to producers through partnership agreements and through program contracts or easement agreements. It combines the authorities of four former conservation programs in accordance with the rules of EQIP, CSP, ACEP and HFRP. \$1.6M Project for Sauk County with \$975K installed practices. The Baraboo River Watershed will be receiving \$2.25M.	2008 Farm Bill	User Fees / Misc	\$0	1.19	Installation of conservation practices that prevent soil erosion and prevent agricultural runoff to protect ground and surface water and improve farm productivity. Focus efforts in watersheds with the highest concentrations of soil erosion and runoff. Provide outreach and education to inform landowners of program.
				Grants	\$28,629		
				Use of Carryforward	\$0		
				TOTAL REVENUES	\$28,629		
				Wages & Benefits	\$95,875		
				Operating Expenses	\$38,880		
				TOTAL EXPENSES	\$134,755		
COUNTY LEVY	\$106,127						
24	Snowmobile	Counties are responsible for the administration of such program; and receive aid from the state for snowmobile purposes as defined in Wis. Statute.	Wis. Stats. 23.09(26)	User Fees / Misc	\$0	0.08	Implementation of collaborative efforts to support snowmobile organizations in Sauk County.
				Grants	\$104,650		
				Use of Carryforward	\$0		
				TOTAL REVENUES	\$104,650		
				Wages & Benefits	\$7,329		
				Operating Expenses	\$104,650		
				TOTAL EXPENSES	\$111,979		
COUNTY LEVY	\$7,329						
25	ATV / UTV	Counties are responsible for the administration of such program; and receive aid from the state for ATV purposes as defined in Wis. Statute.	Wis. Stats 23.33; NR 64	User Fees / Misc	\$0	0.02	Implementation of collaborative efforts to support ATV organizations in Sauk County.
				Grants	\$24,819		
				Use of Carryforward	\$0		
				TOTAL REVENUES	\$24,819		
				Wages & Benefits	\$1,712		
				Operating Expenses	\$24,819		
				TOTAL EXPENSES	\$26,531		
COUNTY LEVY	\$1,712						
25.5	OHM	Counties are responsible for the administration of such a program; and receive aid from the state for OHM purposes as defined in Wis. Statute.	Wis. Stats. 23.335; NR 65	User Fees / Misc	\$0	-	Implementation of collaborative efforts to support OHM organizations in Sauk County.
				Grants	\$1,925		
				Use of Carryforward	\$0		
				TOTAL REVENUES	\$1,925		
				Wages & Benefits	\$0		
				Operating Expenses	\$1,925		
				TOTAL EXPENSES	\$1,925		
COUNTY LEVY	\$0						
26	Camping	Maintenance and operation of a 66-unit campground at White Mound Park	Sauk County Ordinance Chapter 10; ATPC 79	User Fees / Misc	\$70,000	1.25	Improved and compliant campsites with access to park amenities and activities.
				Grants	\$0		
				Use of Carryforward	\$6,250		
				TOTAL REVENUES	\$76,250		
				Wages & Benefits	\$82,421		
				Operating Expenses	\$31,589		
				TOTAL EXPENSES	\$114,010		
COUNTY LEVY	\$37,760						

Land Resources & Environment

27	Park Operations	Maintenance and operation of park properties, to include beaches, trails, structures, and associated amenities (tables, signage, benches, equipment, etc.) as well as management of forest resources at the following locations: White Mound (1,088 acres), Redstone Beach (30 acres), Redstone Boat Landing (1 acre), Hemlock (80 acres), Man Mound (2 acres) Summer Oaks Boat Landing (6 acres), Yellow Thunder Wayside (.5 acres), Mirror Lake Dam (.5 acres), and Community Forest (690 acres). Weidman Woods (80 acres, but is not maintained). Acquired 2021 - Bluffview Community Park (3.58 acres) and GSST Parking Area - Prairie du Sac (2.17 acres).		User Fees / Misc	\$129,500	3.44	Available and enhanced facilities where the public can enjoy the County's natural resources and open spaces.
				Grants	\$32,380		
				Use of Carryforward	\$53,283		
				TOTAL REVENUES	\$215,163		
				Wages & Benefits	\$240,732		
				Operating Expenses	\$168,558		
				TOTAL EXPENSES	\$409,290		
COUNTY LEVY	\$194,127						
28	Lake Management	Management of water resources to determine general trends in water quality. Use secchi depth readings to measure the clarity and general health of area lakes.		User Fees / Misc	\$0	0.14	Increased Secchi Depth Readings to ensure clear water.
				Grants	\$650,000		
				Use of Carryforward	\$50,000		
				TOTAL REVENUES	\$700,000		
				Wages & Benefits	\$7,885		
				Operating Expenses	\$700,000		
				TOTAL EXPENSES	\$707,885		
COUNTY LEVY	\$7,885						
29	County Conservation Aids	Financial assistance provided to the County for fish and wildlife programs. Funds are allocated to each County in proportion to the ratio of the size of each County to the total area of the state. Such funds can be used toward development projects, habitat projects, stocking projects, maintenance projects or miscellaneous projects.	Wis. Stats. 23.09(12)	User Fees / Misc	\$0	0.02	Implementation of a project that meets one of the category requirements for the funds.
				Grants	\$2,100		
				Use of Carryforward	\$0		
				TOTAL REVENUES	\$2,100		
				Wages & Benefits	\$1,712		
				Operating Expenses	\$4,200		
				TOTAL EXPENSES	\$5,912		
COUNTY LEVY	\$3,812						
30	Great Sauk State Trail	Development, management, and maintenance of multi-use recreational trails.		User Fees / Misc	\$8,000	0.53	Collaboration with local municipalities for the construction and maintenance of a regional trail from Sauk City/Sauk Prairie to Reedsburg. Partnership with Dane County for construction and maintenance of a pedestrian bridge over the Wisconsin River to connect GSST to the Walking
				Grants	\$2,000,000		
				Use of Carryforward	\$739,635		
				TOTAL REVENUES	\$2,747,635		
				Wages & Benefits	\$46,553		
				Operating Expenses	\$2,751,635		
				TOTAL EXPENSES	\$2,798,188		
COUNTY LEVY	\$50,553						
Outlay		White Mound Bridge Replacement Hustler Mower Replacement 2012 Chevy Colorado (former CPZ vehicle) Replacement	\$58,000 \$10,000 \$25,000	User Fees / Misc	\$0	-	Implementation and completion of specific projects identified on the capital outlay document.
				Grants	\$175,000		
				Use of Carryforward	\$58,000		
				TOTAL REVENUES	\$233,000		
				Wages & Benefits	\$0		
				Operating Expenses	\$268,000		
				TOTAL EXPENSES	\$268,000		
COUNTY LEVY	\$35,000						
Totals				TOTAL REVENUES	\$5,332,275	19.10	
				TOTAL EXPENSES	\$6,780,898		
				COUNTY LEVY	\$1,448,623		

Land Resources & Environment

Output Measures - How much are we doing?				
	Description	2020 Actual	2021 Estimate	2022 Budget
Conservation	Assist land owners and operators with nutrient management and conservation plans. (Acres installed)	7,705 acres	5000 acres	5500 acres
	Survey, design and installation of cost-shared water pollution control practices through various funding programs (Ex. Manure storage, barnyard runoff, waterway systems, contour and buffer strips)	85 practices installed	100 practices installed	100 practices installed
	CREP Buffer strip program - Linear Feet in program	17,820 linear feet	6000 linear feet	6000 linear feet
	Agricultural Plastics Programs and participants	6 events / 80 participants 24.4 tons collected	6 events / 100 participants 25 tons collected	12 events / 125 participants 25 tons collected
	Vouchers Distributed for Dane County HHW	Program not available	Program not available	30 vouchers
	Creation and implementation of grazing plans. Acres converted.	602.2 acres	500 acres	500 acres
	Programs and Participants at Clean Sweep Events	1 program / 683 participants	1 programs / 600 participants	1 program / 600 participants
	Ordinance Rewrites and Revisions	0 rewrites / 0 revision	0 rewrites / 1 revision	0 rewrites / 1 revision
	Inspect farms to determine compliance with state and local soil and water conservation standards for Farmland Preservation Program and Land and Water Resource Management participants and Sauk County Chapter 26 Ordinance.	60 FPP 0 LWRM 14 Chapter 26	100 FPP 25 LWRM 15 Chapter 26	60 FPP 20 LWRM 15 Chapter 26
Planning and Zoning	Subdivision Plats and Certified Survey Maps (CSMs) approved	1 plat / 100 CSM	2 plats / 80 CSM	1 plat / 80 CSM
	Number of county plans completed	2 - Man Mound / Yellow Thunder	3 - White Mound, ADA Transition, Strategic Plan	2 - Hemlock Park, County Farm
	Board of Adjustment (BOA) Inspections	21	40	30
	Shoreland Zoning Inspections	50	90	50
	Code Enforcement Complaint/Follow up Inspections	95	100	90
	Non Metallic Mining Reclamation Program - Total Sites/Total Acres	36 sites / 2,415 acres	32 Sites / 2,400 acres	36 sites / 2,500 acres
	Non Metallic Mining - Site Inspections	46 inspections	40 inspections	30 inspections
	Non Metallic Mining - Blast Reports	20 reports	10 reports	15 reports
	Ordinance Rewrites and Revisions	0 rewrites / 0 revision	2 rewrites / 0 revision	2 rewrites / 0 revisions
		9 Lots	14 Lots	10 Lots
	Planned Rural Development (PRD) (Lots, agricultural acres converted, and acres protected)	489.09 participating acres 33.42 PRD lot acres	400 participating acres 50 PRD lot acres	400 participating acres 35 PRD lot acres
	Conditional Use Permit (CUP) (Land Use)	21 CUP	15 CUP	15 CUP
	Conditional Use Permit (Exclusive Agricultural (EA) Zoning Dwelling)	0 CUP	4 CUP	2 CUP
	Land Use / Sanitary Permits Issued	439 Land Use 190 Sanitary	350 Land Use 150 Sanitary	400 Land Use 150 Sanitary
	Code Enforcement Citations	64	50	50
	Wisconsin Fund Grant Awards / Grant Amount	3 / \$12,515	3 / \$12,000	3 / \$12,000
	Septic System Maintenance Verifications	5,046	4,500	4500
Soil Test / Septic Closing On-site Inspections	0 Soils On-Site 112 Closing Inspections	10 Soils On-Site 100 Closing Inspections	10 Soils On-site 100 Closing Inspections	
Parks and Recreation	Miles of snowmobile trail maintained	215.5	215.5	215.5
	Days snowmobile trail open	14	26	20
	Online camping reservations	1013	950	950
	Direct camping reservations	831	600	600
	Camping revenue	\$80,917	\$70,000	\$70,000
	Entrance fee revenue	\$145,849	\$115,000	\$115,000
	Parks/Properties maintained	13	15 - Bluffview, GSST Lot	15
	Boat landings maintained	6	6	6
	Acres of land maintained	2,013	2,017	2,017
	Volunteers	18	0	0
	Number of volunteer hours	102.5 hours	0 hours	0 hours
	Prairie Smoke Terrace reservations	37	50	50
	Other shelter reservations	16	32	20
	Annual passes given to Sauk County Veterans	300	300	300
	Paddle sport rental revenue	\$4,904	\$4,500	\$4,500
	Acres of lake maintained	104	104	104
	Projects funded by County Conservation Aids	1	1	1
	Dams - Number of inspections completed	14	15	15
	Dams - Staff time for dam inspections/repairs	279.5 hours	250 hours	250 hours
	Emergency Action Plans updated	0	3	1
	Emergency Action Plan meetings	0	1	1
	Number of GSST trail users	70,982	50,000	70,000
	GSST Revenue generated - Trail passes	\$7,778	\$8,000	\$8,000
	GSST staff time (hours)	574	575	575
	GSST expenses (maintenance, etc.)	\$5,791	\$8,000	\$8,000
Miles of hiking trails maintained at White Mound	7.85	7.85	7.85	
Miles of biking trails maintained	11.92	11.92	11.92	
Miles of horse trails maintained	9.46	9.46	9.46	

Land Resources & Environment

Key Outcome Indicators / Selected Results - How well are we doing?					
	Description	What do the results mean?	2020 Actual	2021 Estimate	2022 Budget
Conservation	Regional Conservation Partnership Program - Baraboo River Watershed: Practices installed in project area	Active participation within the project area will result reduced soil erosion.	13 landowners	15 landowners	12 landowners
	Collection of stream water quality monitoring data by department staff	Trends in water quality can be quantified and areas of concern identified.	8 sites	5 sites	5 sites
	Outreach and education: Presentations and programs offered by staff	The public will better understand the department's mission and topics of interest.	400 participants	400 participants	400 participants
	Producers assisted with developing and implementing nutrient management plans	Applying nutrients at the right rate, place, and time will result in reduced soil erosion and agricultural runoff.	7,665 acres	4,000 acres	6,000 acres
	On-site farm visits completed by staff to determine compliance with state and local soil and water conservation standards	Active participation will result reduced soil erosion and agricultural runoff.	74 on-site farm visits	100 on-site farm visits	100 on-site visits
	Installed conservation practices	Tons of soil saved, amount of phosphorus reduced, and gallons of water infiltrated.	1,844.6 tons of soil / 1,671.14 lbs phosphorus reduction / 31,325,000 gallons of water infiltrated	3,000 tons of soil / 8,000 lbs phosphorus reduction / 50,000,000 gallons of water infiltrated	3,000 tons of soil / 8,000 lbs phosphorus reduction / 50,000,000 gallons of water infiltrated
	Dane County HHW Voucher Program	Property owners are properly disposing of waste throughout the year.	Program not available	10 vouchers	30 vouchers
	Ag Plastics Collection	Participation in recycling efforts for agriculture plastics means less is discarded inappropriately or ending up in a landfill	24.4 tons collected	25 tons collected	24 tons collected
	Clean Sweep Events - Waste Collection	Collection of waste and other items protects the natural resources of the County.	21,074 lbs waste 60,227 lbs electronics	85,000 lbs waste 85,000 lbs electronics	80,000 lbs waste 60,000 lbs electronics
	Compliance with Septic Maintenance - # failing to report / # reported failing	The department's ability to notify and record compliance with Chapter 25 and Wis Admin Code NR 113 and Comm 83 for the maintenance and servicing of all POWTS in Sauk County that are due each year.	48 non-reporting 9 reported failing	45 non-reporting 10 failing	40 non-reporting 10 failing
	Compliance achieved - violations	The department's ability achieve compliance on zoning violations and ensure that the provisions of the County ordinances are upheld.	Not monitored	4 closed	15 closed
	Wisconsin Fund Grant Program: Success rate of applicants versus grants awarded	Grant program aids low income property owners with the installation of septic systems for the replacement of failing septic systems. Grant aids in the public health and safety of the surrounding human habitation and groundwater.	3 applicants / \$12,515	3 applicants / \$12,000	3 applicants / \$12,000
	Nonmetallic mining and reclamation administration, permitting and reporting - Approved plans / acres reclaimed	Ensures the effective reclamation of nonmetallic mining sites on which mining takes place in Sauk County.	36 plans / 0 reclaimed	36 plans / 0 reclaimed	36 plans / 0 reclaimed
	Civic Engagement - # events / # participants	Ensure that a broad segment of the County is participating and planning for the future	0 events / 0 participants	1 event / 50 participants	1 event / 50 participants
	Plan Implementation - # projects or programs initiated	Implementation of plans ensure that the County is meeting identified goals and objectives.	0 project	1 project - GSST Lot	1 project
	Parks and Recreation	Acres of land acquired for park and recreation activities	Expansion of the County park system in accordance with approved plans.	2.17 acres	3.58 acres
Funding awarded through Grant programs		County Conservation Aid grants, Stewardship Funds, and other grant opportunities to assist with implementation of park projects.	1 grant \$2,435	1 grant \$2,435	1 grant \$2,435
Park and recreation programs and activities provided.		The public is using the park system and learning to appreciate the natural amenities of the County.	Not monitored	4 events / 200 participants	7 events / 350 participants
Lineal feet of trails developed or improved.		Expansion of the County trail system in accordance with approved plans.	0 feet	0 feet	0 feet
Dam compliance with the State of Wisconsin DNR		Safety for county residents and visitors	Yes	Yes	Yes

	2018 Actual	2019 Actual	2020 Actual	2021 Amended Budget	Estimated Year End Actual as of August 2021	2022 Budget	\$ Change from 2021 Amended to 2022 Budget	% Change from 2021 Amended to 2022 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
LAND RESOURCES & ENVIRONMENT											
<u>Revenues</u>											
Tax Levy	1,072,017	1,128,574	1,358,964	1,554,154	1,554,154	1,448,624	(105,530)	-6.79%	Mower Replacement	10,000	10,000
Grants & Aids	269,720	305,345	487,523	569,571	540,777	3,690,251	3,120,680	547.90%	Horse Camp Electric/Restrooms	125,000	0
Licenses & Permits	305,307	272,997	345,853	258,800	266,300	271,300	12,500	4.83%	White Mound Bridge Replacement	58,000	0
Fees, Fines & Forfeitures	8,149	11,072	17,238	5,500	6,400	6,500	1,000	18.18%	Hemlock Park Upgrades	50,000	0
User Fees	51,421	55,633	272,726	197,257	258,217	256,757	59,500	30.16%	Vehicle	25,000	25,000
Intergovernmental	0	89,582	129,234	21,881	49,976	30,451	8,570	39.17%			
Donations	8,000	500	500	500	500	500	0	0.00%	2022 Total	268,000	35,000
Miscellaneous	20,666	512	669	0	5,200	2,500	2,500	0.00%			
Use of Fund Balance	0	0	345,560	1,563,237	0	1,074,015	(489,222)	-31.30%			
Total Revenues	1,735,280	1,864,215	2,958,267	4,170,900	2,681,524	6,780,898	2,609,998	62.58%	2023	85,000	25,000
									2024	25,000	25,000
									2025	25,000	25,000
									2026	25,000	25,000
<u>Expenses</u>											
Labor	891,373	874,746	1,116,882	1,216,383	1,028,935	1,227,289	10,906	0.90%			
Labor Benefits	276,586	262,965	343,299	398,467	384,561	416,267	17,800	4.47%			
Supplies & Services	432,897	497,764	1,276,529	2,359,088	1,088,277	4,869,342	2,510,254	106.41%			
Capital Outlay	22,050	0	221,557	196,962	100,000	268,000	71,038	36.07%			
Addition to Fund Balance	112,375	228,740	0	0	79,751	0	0	0.00%			
Total Expenses	1,735,280	1,864,215	2,958,267	4,170,900	2,681,524	6,780,898	2,609,998	62.58%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

Conservation, Planning & Zoning became Land Resources & Environment in 2020
Parks Combined into Land Resources & Environment in 2020

	2018 Actual	2019 Actual	2020 Actual	2021 Amended Budget	Estimated Year End Actual as of August 2021	2022 Budget	\$ Change from 2021 Amended to 2022 Budget	% Change from 2021 Amended to 2022 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
PARKS											
<u>Revenues</u>											
Tax Levy	297,861	303,373	0	0	0	0	0	0.00%	None	0	0
Grants & Aids	263,570	51,133	0	0	0	0	0	0.00%			
Licenses & Permits	4,119	10,381	0	0	0	0	0	0.00%	2022 Total	0	0
User Fees	518,430	151,842	0	0	0	0	0	0.00%			
Intergovernmental	15,163	39,913	0	0	0	0	0	0.00%			
Donations	500,000	125	0	0	0	0	0	0.00%	2023	0	0
Miscellaneous	604	1,075	0	0	0	0	0	0.00%	2024	0	0
Use of Fund Balance	773,636	265,339	0	0	0	0	0	0.00%	2025	0	0
									2026	0	0
Total Revenues	2,373,382	823,180	0	0	0	0	0	0.00%			
<u>Expenses</u>											
Labor	207,204	229,646	0	0	0	0	0	0.00%			
Labor Benefits	49,898	55,684	0	0	0	0	0	0.00%			
Supplies & Services	1,190,888	370,103	0	0	0	0	0	0.00%			
Capital Outlay	925,392	167,747	0	0	0	0	0	0.00%			
Addition to Fund Balance	0	0	0	0	0	0	0	0.00%			
Total Expenses	2,373,382	823,180	0	0	0	0	0	0.00%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance	Parks Combined into Land Resources & Environment in 2020										

Changes and Highlights to the Department's Budget:

2022 Budget Outlook: The 2022 budget takes into account: increased staff costs, increases in dam repair and/or replacement expenses, capital outlay items, and decreases or increases in anticipated grant amounts when compared to prior years. There are also increases for park operations and maintenance due to the increased usage of those facilities. Several new revenue streams were added: stormwater permits, erosion control permits, and reimbursement for Water Quality Trading efforts. The budget also includes ARPA funding for several project areas overseen by the Department.

Change 1 - County Owned Dams: General maintenance of dam facilities is required each year. Both the Redstone Dam and the Delton Dam are in need of some repairs based upon inspections completed in 2020. Repair costs have been included for both projects, with the project at Redstone Dam being potentially eligible for some reimbursement through the Dam Grant Program. Hemlock Dam is under administrative order from the Department of Natural Resources (DNR) to either be replaced or removed. Due to additional responsibilities and costs assigned by the DNR to the County in a land use agreement, the project has stalled. General fund balance was allocated for this project, but has been replaced by ARPA funds. DNR Municipal Dam Grant Program will potentially provide \$75,000 for the project.

Change 2 - Discover Wisconsin: To promote County parks and open spaces, the Department is looking to partner with Discover Wisconsin as well as local chambers to film a segment on Sauk County. This is an opportunity for the County to showcase its unique environmental spaces. The budget includes \$25,000 for this project, funded by American Rescue Plan Act funds.

Change 3 - Great Sauk State Trail: The first and second phases of the Great Sauk State Trail are completed. Efforts continue to make the connection to Devil's Lake State Park. Carry forward funds are included in the budget for any projects associated with the trail's construction. A work plan was adopted by the LRE Committee, which initiates an overall corridor planning process to assist the County in working with local communities to identify future trail and associated amenity locations. Allocated trail staff labor \$46,533 and maintenance expense \$12,000 are partially offset by permit revenues \$8,000.

Change 4 - Emerald Ash Borer: Emerald Ash Borer has been found on many properties surrounding White Mound County Park. While no trees have been identified as having Emerald Ash Borer, it is only a matter of time before we do. Funds have been designated in the budget to begin removal and replacement of Ash trees particularly within the campground. A process to remove trees and replace those trees with different species is underway in the park for \$25,000.

Change 5 - Other ARPA: A number of other projects are proposed within the budget that utilize American Rescue Plan Act funds. Funding consists of: \$650,000 to assist with a silt trap at Mirror Lake; \$125,000 for improvements to the horse campground at White Mound Park; and \$50,000 for improvements at Hemlock Park.

Change 6 - White Mound Bridge: An additional \$30,000 of general fund balance is being added to the previous \$28,000 of general fund balance that was appropriated in 2021 to repair a bridge at White Mound Park. The bridge not only needs to be functional, but is a focal point within the park due to its unique design and aesthetic features. In order to maintain both the functionality and the aesthetics of this bridge, additional funding is necessary.

Change 7 - Cost Share Funding: The department will continue implementation of the 2017-2027 Land and Water Resource Management Plan of the county in order to stay eligible for DATCP staffing and cost sharing grants. With the LRE Committee's recommendation to begin more strict enforcement of Chapter 26, the department will need to offer cost share to those farmers that are not in compliance. This affects how much cost share funding is available to other projects, particularly lake shore stabilization projects. Funding will need to increase in order to these funding opportunities to remain available to lake shore property owners. An additional \$10,000 was requested to assist lake shore owners with erosion issues to prevent sediment from washing into County lakes.

Change 8 - Interns Reduced: Reduction in staff by two interns, \$9,173 each.

Change 9 - Ho-Chunk Funds: Utilization of Ho-Chunk Intergovernmental funds for Parks operations, including Man Mound National Historic Landmark and the Wakajazi Maaqex (Yellow Thunder) Memorial.

Change 10 - Baraboo Range: Monitoring of the Baraboo Range Protection Program (BRPP) easements will continue in 2022. This program will use \$3,847 of the \$104,082 carryforward in 2022. The monitoring of the BRPP easements is required

Description of Change	2021 Amended LRE Budget	All Other Operations Cost to Continue Operations in 2022	Changes from Prior Year										2022 Budget Request	Change from 2021 to 2022 Budget
			Dam Maintenance Change 1	Discover Wisconsin Change 2	Great Sauk State Trail Construction Change 3	Emerald Ash Borer Change 4	Other ARPA Uses Change 5	White Mound Bridge Change 6	Cost Share Funding Change 7	Interns Reduced Change 8	Ho-Chunk Funds Change 9	Baraboo Range Monitoring Use Not Anticipated Change 10		
Tax Levy	1,554,154	(11,633)	(53,171)	0	0	0	0	0	10,000	(18,346)	(32,380)	0	1,448,624	(105,530)
Use of Fund Balance or Carryforward Funds	1,563,237	(423,973)	(215,849)	0	91,600	25,000	0	30,000	4,000	0	0	0	1,074,015	(489,222)
All Other Revenues	1,053,509	199,985	222,620	25,000	2,000,000	0	825,000	0	0	0	32,380	(100,235)	4,258,259	3,204,750
Total Funding	4,170,900	(235,621)	(46,400)	25,000	2,091,600	25,000	825,000	30,000	14,000	(18,346)	0	(100,235)	6,780,898	2,609,998
Labor Costs	1,614,850	46,873	1,449	0	0	0	0	0	0	(18,346)	0	(1,270)	1,643,556	28,706
Supplies & Services	2,359,088	(148,532)	(47,849)	25,000	2,091,600	25,000	650,000	0	14,000	0	0	(98,965)	4,869,342	2,510,254
Capital Outlay	196,962	(133,962)	0	0	0	0	175,000	30,000	0	0	0	0	268,000	71,038
Total Expenses	4,170,900	(235,621)	(46,400)	25,000	2,091,600	25,000	825,000	30,000	14,000	(18,346)	0	(100,235)	6,780,898	2,609,998

Issues on the Horizon for the Department:

TMDL: Continue development of partnerships with cities and villages on a total maximum daily load (TMDL) process for phosphorous reductions to surface waters as part of WDNR TMDL process. This will continue to bring funding to our department. Funding through the WI Multi-Discharger Variance for Phosphorus Program for the HUC-8 watershed as well as opportunities for Water Quality Trading are available. Anticipated funding through the MDV program will remain steady in 2022.

Ordinance Updates: Continue work on outdated county ordinances with approximate completion in 2022, which include Chapter 7 Zoning, Chapter 10 County Parks, Chapter 22 Land Division and Subdivision Regulations, and Chapter 26 Agriculture Performance Standards and Manure Management.

Sauk County Well Water Monitoring Program: The County will be entering the second year of the Well Water (Groundwater) Monitoring Program. This is a collaborative effort between the Land Resources and Environment Department, Public Health, University of Wisconsin Extension, and the UW-Stevens Point. Very little groundwater data exists, which would allow us to evaluate groundwater quality over time in Sauk County. The collection of this trend data will enable the County to make meaningful program and policy decisions surrounding the management of groundwater quality. The County completed Year 2 of the program.

RCPP Continuation: During 2021, we will continue implementation of another five-year RCPP funding project through NRCS. The department requested and received approximately \$1.1 million, which is a 1:1 match of what we anticipate to be a partnership between our department, Juneau County Land Conservation, and the Reedsburg Wastewater Treatment Facility for an additional 5-year period. A new Memorandum of Understanding was approved by the Sauk County Board. The department will continue working with USDA-NRCS to acquire landowner sign-up for conservation practices.

Comprehensive Planning Process: State Statute requires that the County undertake a comprehensive planning process every ten (10) years. The existing comprehensive plan was adopted in 2009. Due to changing circumstances throughout the County, the adoption of a new plan is needed. The department intended to begin this process in 2020; however, with the COVID pandemic the project was placed on hold. The Department intends to start this process in 2022. Ho-Chunk Funding of \$15,000 is included for marketing/branding efforts for the planning process. Carryforward funds in the amount of \$90,000 were included as well to cover costs associated with this planning process.

Park Staffing Levels: The expansion of the Great Sauk State Trail continues to have an impact on budgets and operations for the parks department. As the park maintenance of the Great Sauk State Trail increases, the demand for more staff will also increase. While several reclassifications and new positions were requested, not all could be funded in the 2022 budget cycle. Performance measures have been amended to assist in providing documentation of needs for the trail.

Hemlock Park Master Plan: With the required updates to the Hemlock Dam, the County has identified a master planning process for Hemlock Park a priority. Some funds were requested through the Ho Chunk grant provided to the County each year to survey the boundaries of the park in preparation for this planning process. The Department is looking at pairing with the UW-Madison through their Community Planning program. However, the beginning of this process hinges on the outcome of negotiations with the Wisconsin DNR for the Land Use Agreement for Hemlock Dam. Whether or not the dam is replaced or removed will have an impact on this planning process outcome.

Wisconsin Fund: The WI Fund was authorized through the recent state budget process. However, funds were not tied to the program and are being evaluated through a separate Committee action. While the overall program guidelines have not changed, this program has served the County and its residents well. While fewer residents qualify, we are still able to provide some relief to a few property owners in need. The department will continue try to find other resources that may be available to assist these households.

	2018 Actual	2019 Actual	2020 Actual	2021 Amended Budget	Estimated Year End Actual as of August 2021	2022 Budget	\$ Change from 2021 Amended to 2022 Budget	% Change from 2021 Amended to 2022 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
LANDFILL REMEDIATION FUND											
<u>Revenues</u>											
Interest	94,112	116,108	43,998	25,000	25,000	25,000	0	0.00%	None	0	0
Use of Fund Balance	0	0	52,560	81,955	81,955	85,969	4,014	4.90%		0	0
Total Revenues	94,112	116,108	96,558	106,955	106,955	110,969	4,014	3.75%	2022 Total	0	0
<u>Expenses</u>											
Supplies & Services	74,598	93,866	96,558	106,955	106,955	110,969	4,014	3.75%	2023	0	0
Addition to Fund Balance	19,514	22,241	0	0	0	0	0	0.00%	2024 2025 2026	0 0 0	0 0 0
Total Expenses	94,112	116,108	96,558	106,955	106,955	110,969	4,014	3.75%		0	0
Beginning of Year Fund Balance	4,853,234	4,872,748	4,894,989		4,842,429	4,760,474					
End of Year Fund Balance	4,872,748	4,894,989	4,842,429		4,760,474	4,674,505					

Changes and Highlights to the Department's Budget:

Interest on the Long Term Care Funds continue to be at a low rate.

There are two major investments to fund the landfill long-term care. As of December 31, 2020, these investments are:

1. Settlements from certain parties who contributed waste to the first landfill and from Sauk County's previous liability insurance company: \$3,170,308.
2. Funds held by the Wisconsin Department of Natural Resources for long-term care of the second landfill: \$1,775,814.

	2021 Amended Budget	Cost to Continue Operations in 2022	Change 1	Change 2	2022 Budget Request
Description of Change					
Tax Levy	0	0			0
Use of Fund Balance or Carryforward Funds	81,955	4,014			85,969
All Other Revenues	25,000	0			25,000
Total Funding	106,955	4,014	0	0	110,969
Labor Costs	0	0			0
Supplies & Services	106,955	4,014			110,969
Capital Outlay	0	0			0
Transfers to Other Funds	0	0			0
Addition to Fund Balance	0	0			0
Total Expenses	106,955	4,014	0	0	110,969

Issues on the Horizon for the Department:

Long Term Care Funds were intended to cover the management cost of the closed landfill for 40 years after its closure in 2007; however, the extremely low interest on the Long Term Care funds may create the need to levy taxes prior to the originally anticipated 40 years of coverage.

Sauk County is required to keep estimates of the newer landfill's long-term care cost. This was last reevaluated in 2014, and as of December 31, 2020 was estimated at \$1,837,391. This estimate must be updated periodically.

Management Information Systems

Department Vision - Where the department would ideally like to be

Through the provision of centralized, secure and effective technology solutions, MIS provides County agencies with the capability to improve the processes of County government.

Department Mission - Major reasons for the department's existence and purpose in County government

MIS provides the capability, through the application of information technology, to support the mission of Sauk County Government and related agencies. MIS provides an array of knowledge based solutions and services that are matched to the needs of the individual departments and programs that make up county government. These services and solutions are designed to enable departments and staff to make the fullest use of the technology possible, and are delivered in a people-focused, responsive manner.

Elements of Countywide Mission Fulfilled

Provide fiscally responsible / essential services

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific achievements	Completion Date
<p><u>Sustainability</u></p> <p>To proactively manage the maintenance and security of Sauk County's technology resources and infrastructure; to ensure the dependability, performance and usability of these systems; while implementing strategies to sustainably contain the ongoing cost of ownership.</p>	System performance and availability	Reduce the impact of security measures on end user productivity Maintain Critical down time at less than .001% All down time less than .02%	Ongoing
	All equip replaced per planned replacement schedules	<ul style="list-style-type: none"> • Workstation replacement cycles • Server replacement cycles • Print device replacement cycles 	Ongoing
	Reductions in the annual cost of systems ownership	Seek to reduce the ongoing cost of technology ownership by finding alternatives to current licensing and support models for key systems and infrastructure	December-21
<p><u>Utilization</u></p> <p>To leverage the convergence of user knowledge with system capability, in a manner that seeks to derive the maximum benefit possible from Sauk County's technology resources, and prioritize the utilization of existing systems over the acquisition of new technology solutions.</p>	Improved web content - improved use of calendaring and collaboration - better departmental reporting	Improve overall utilization of technology through: <ul style="list-style-type: none"> • process improvement • training / training resources 	Ongoing
	Improved visibility of network and devices	Update Security Technologies <ul style="list-style-type: none"> • Improve Security Monitoring Capabilities • Implement monitoring dashboards (systems) • Improve threat detection • Improve endpoint protection and management 	March-21
		Expand remote work and remote access capabilities <ul style="list-style-type: none"> • Integration of remote participation tech into meeting rooms • Remote access to CB voting system 	Ongoing

Management Information Systems

<p>Compliance</p> <p>To enforce appropriate user security and system policy, in a manner that seeks to ensure compliance with applicable rules and regulations, while reasonably mitigating risk.</p>	<p>Policies updated in timely fashion - security incidents managed in a timely fashion - training provided - completion of user assessments (audits)</p>	<p>Improve security and compliance</p> <ul style="list-style-type: none"> • Policy Revisions as required • Dedicated staff and management training • Improve end user awareness and response • Conduct regular security risk assessments 	<p>December-21</p>
	<p>Risk prone percentage</p>	<p>Risk prone percentage lower than industry average per KnowBe4</p>	<p>Ongoing</p>
	<p>Implementation of redundant offsite data center for DR</p>	<p>Improve/Revise Disaster Recovery and Business Continuity</p> <ul style="list-style-type: none"> • Implement system redundancy • Develop a continuity plan for key systems • Improve infrastructure at offsite facilities • Regularly test failover and recovery 	<p>December-21</p>
	<p>System Security incidents Reported and followed up on.</p>	<p>Document all incidents through the Incident Reporting Process</p>	<p>Ongoing</p>
	<p>Reductions in medium and high risk exposures identified in periodic Security Risk Assessments</p>	<ul style="list-style-type: none"> • Items identified by SRA addressed in a timely fashion • SRA is updated bi annually or less • Continuous improvement in assessment results 	<p>December-21</p>
<p>Continuity between policy and system settings</p>	<ul style="list-style-type: none"> • Improve desktop deployment strategy • Revise: Policy, Standards, Replacement Cycles • Development of a written systems DR plan 	<p>June-21</p>	
<p>Service</p> <p>To provide the array of knowledge based, technology services necessary to support the mission of the department and advance the strategic goals of Sauk County.</p>	<ul style="list-style-type: none"> • Help call Statistics • User Satisfaction Survey • Outside agency hours 	<p>Enhance End User Support:</p> <ul style="list-style-type: none"> • Enhance user support functions • Improve problem resolution times • Improve end user communication and feedback • Improve Helpdesk effectiveness 	<p>Ongoing</p>
	<p>End User / Department satisfaction survey</p>	<ul style="list-style-type: none"> • Surveys conducted randomly following help calls • Annual DH survey at budget time 	<p>March-21</p>
	<p>Requests fulfilled to requesting departments and outside agency specifications</p>	<p>Departmental Requests</p>	<p>Ongoing</p>

Program Evaluation

Program Title	Program Description	Mandates and References	2022 Budget		FTE's	Key Outcome Indicator(s)
<p>Technical Support</p>	<p>Majority of MIS department work in this program. Encompasses all helpdesk activities, hardware replacement and upgrade, software upgrades and system administration.</p>		Other Revenues	\$956,208	<p>4.06</p>	<p>Average hours per help call</p>
			Use of Fund Balance	\$12,500		
			TOTAL REVENUES	\$968,708		
			Wages & Benefits	\$402,366		
			Operating Expenses	\$1,166,048		
			TOTAL EXPENSES	\$1,568,414		
COUNTY LEVY	\$599,706				<p>Project closed / projects in queue</p>	

Management Information Systems

Research and Development	Work with County departments/agencies to find, evaluate new technology, purchase/or develop and implement that best meets their needs. As technology changes, continuously assess the application of that technology, insure implemented solutions improve job efficiencies and meet regulatory requirements.		Other Revenues	\$3,690	2.24	
			Use of Fund Balance	\$0		
			TOTAL REVENUES	\$3,690		
			Wages & Benefits	\$245,652		
			Operating Expenses	\$30,696		
			TOTAL EXPENSES	\$276,348		
			COUNTY LEVY	\$272,658		
Training	As technology changes so do the skills required to support and use it. Provide for the ongoing skills training of MIS department employees and assist other department in providing end user training tailored to meet their staff needs. Expand program to provide more MIS sponsored, in-house training on applications and systems specific to the County.		User Fees	\$0	0.62	
			Grants	\$0		
			Use of Fund Balance	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$70,742		
			Operating Expenses	\$11,775		
			TOTAL EXPENSES	\$82,517		
			COUNTY LEVY	\$82,517		
Continuity and Security	Government's overall dependence on technology constitutes a substantial risk to the continuity of operations. A system failure could interrupt the provision of services. MIS continuously evaluates systems, seeking systemic weaknesses and applying necessary resources to lessen those weaknesses in an effort to mitigate risk.	45CFR 160 & 164	User Fees	\$0	0.92	Critical and non-critical unplanned downtime Items identified in risk assessment addressed Security incidents reported Security breaches reported
			Grants	\$0		
			Use of Fund Balance	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$97,500		
			Operating Expenses	\$40,837		
			TOTAL EXPENSES	\$138,337		
			COUNTY LEVY	\$138,337		
External Support	Assist other units of government, within Sauk County, with technology support. Develop cooperative agreements for sharing of resources.		Other Revenues	\$20,000	0.22	Revenues received cover costs
			TOTAL REVENUES	\$20,000		
			Wages & Benefits	\$20,937		
			Operating Expenses	\$856		
			TOTAL EXPENSES	\$21,793		
			COUNTY LEVY	\$1,793		
Phones	Maintain phone system network which includes Courthouse/West Square, Health Care Center, Human Services Reedsburg, Highway Shops, Parks and LEC, including 9-1-1 System as well as all phone/data wiring for all facilities.		Other Revenues	\$0	0.44	Downtime in hours Enhanced functions utilized
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$41,964		
			Operating Expenses	\$235,802		
			TOTAL EXPENSES	\$277,766		
			COUNTY LEVY	\$277,766		

Management Information Systems

Outlay	Purchase technology items and products for County technology.	Other Revenues	\$445,031	8.50
		TOTAL REVENUES	\$445,031	
		Operating Expenses	\$573,081	
		TOTAL EXPENSES	\$573,081	
		COUNTY LEVY	\$128,050	
Totals		TOTAL REVENUES	\$1,437,430	
		TOTAL EXPENSES	\$2,938,256	
		COUNTY LEVY	\$1,500,826	

Output Measures - How much are we doing?

Description	2020 Actual	2021 Estimate	2022 Budget
Help Call Volume	9,919	9,900	10,500
Help Call Hours	7,300	7,000	7,500
Projects Opened	1,807	1,800	1,800
Projects Closed	1,779	1,800	1,800
Project Hours Total	1,691	2,000	2,000
External Support Hours	183	360	350
Planned System Downtime Hours	29	70	70
Consulting Expenditures	91,511	150,000	140,000
Total Information Technology Expenditure	1,923,629	2,500,000	3,000,000
Number of Trainings Provided by MIS Staff	18	18	18
Number of Employees Attending Trainings Hosted by MIS Staff	82	20	80
Security Incidents Reported	14	20	25

Key Outcome Indicators - How well are we doing?

Description	What do the results mean?	2020 Actual	2021 Estimate	2022 Budget
Critical Unplanned Downtime (in hours)	Downtime is an indirect measurement of the effectiveness of our system maintenance programs. Critical downtime is a system outage that results in lost productivity for system users.	2.00	0.00	<8.75 hrs
Non-Critical Unplanned Downtime (in hours)	Preventing such outages is the first priority of our maintenance programs.	3.10	3.10	<60 hrs
Average hours per help call	This is a measure of the average amount of worked time expended in resolving issues brought to the helpdesk and is an indicator of the complexity of these requests and / or the effectiveness of this function	0.9 (54 minutes)	0.85 (51 minutes)	0.90 (54 minutes)
Project Closed / Projects in Queue	This is a measure of capacity vs workload and serves as a partial indicator of effectiveness	81.00%	50.00%	50.00%
Items Identified in Risk Assessment Addressed		1	3	5
Users to complete annual training	Percentage of employees that completed the annual security awareness training	68.00%	80.00%	90.00%
Risk Prone Percentage	Percentage of employees that exhibit risk prone behavior based upon periodic assessments by KnowBe4	14.00%	<14%	<13%

	2018 Actual	2019 Actual	2020 Actual	2021 Amended Budget	Estimated Year End Actual as of August 2021	2022 Budget	\$ Change from 2021 Amended to 2022 Budget	% Change from 2021 Amended to 2022 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
MANAGEMENT INFORMATION SYSTEMS											
<u>Revenues</u>											
Tax Levy	1,307,955	1,454,203	1,656,099	1,512,406	1,512,406	1,500,826	(11,580)	-0.77%	Replacement PC's	276,300	276,300
Grants & Aids	0	0	76,123	0	0	0	0	0.00%	New PC's	6,551	6,551
User Fees	18,018	17,294	21,408	22,000	22,000	0	(22,000)	-100.00%	Replacement Printers and Peripherals	2,810	2,810
Intergovernmental	1,558,912	1,592,211	1,599,854	1,684,471	1,684,471	1,424,930	(259,541)	-15.41%	Replacement Copiers	33,000	33,000
Use of Fund Balance	173,120	0	11,385	523,847	523,847	12,500	(511,347)	-97.61%	New Printers & Peripherals	3,800	3,800
									New Copiers	6,600	6,600
									Software	1,620	1,620
									Phone Equipment	5,300	5,300
Total Revenues	3,058,005	3,063,708	3,364,869	3,742,724	3,742,724	2,938,256	(804,468)	-21.49%	Replacement Hardware	4,500	4,500
									New Hardware	45,000	45,000
<u>Expenses</u>											
Labor	694,870	677,934	692,226	708,175	708,175	679,374	(28,801)	-4.07%	Network/Virtual Infrastructure	87,600	87,600
Labor Benefits	210,696	193,564	204,575	212,697	212,697	199,787	(12,910)	-6.07%	Systems Software Upgrades	32,500	32,500
Supplies & Services	1,241,465	1,342,602	1,439,654	1,449,316	1,449,316	1,486,014	36,698	2.53%	New Systems	5,000	5,000
Capital Outlay	910,974	680,433	1,028,414	1,372,536	1,372,536	573,081	(799,455)	-58.25%	GIS	7,500	7,500
Addition to Fund Balance	0	169,175	0	0	0	0	0	0.00%	Avatar System	30,000	30,000
									Phone System	25,000	25,000
Total Expenses	3,058,005	3,063,708	3,364,869	3,742,724	3,742,724	2,938,256	(804,468)	-21.49%	2022 Total	573,081	573,081
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance	Included in General Fund Total										
									2023	493,500	493,500
									2024	626,500	626,500
									2025	536,500	536,500
									2026	736,500	736,500

Changes and Highlights to the Department's Budget:

Due to a high number of replacement PCs and a reduction in copier program charges, revenues in the replacement fund are down 102K from 2021, resulting in an increase in tax levy within MIS. Note: total technology spending exclusive to MIS has been reduced by 85k to offset some of this increase.

	<u>2021</u>			<u>2022</u>		
	Amended Budget	Less CF Funding	Operational Budget	Reduction in Replacement Fund Revenue	2022 Cost to Continue Operations	Budget Request
Description of Change						
Tax Levy	1,512,406		1,512,406	104,586	(116,166)	1,500,826
Use of Fund Balance or Carryforward Funds	523,847	(523,847)	0		12,500	12,500
Replacement Fund	231,188		231,188		(104,586)	126,602
All Other Revenues	1,475,283	(321,027)	1,154,256		144,072	1,298,328
Total Funding	3,742,724	(844,874)	2,897,850	104,586	(64,181)	2,938,256
Labor Costs	920,872		920,872		(41,711)	879,161
Unemployment Comp	0		0		0	0
Supplies & Services	1,449,316		1,449,316		36,697	1,486,014
Capital Outlay	1,372,536	(844,874)	527,662	104,586	(59,167)	573,081
Total Expenses	3,742,724	(844,874)	2,897,850	104,586	(64,181)	2,938,256

Issues on the Horizon for the Department:

The greatest challenge facing Sauk County, with regard to the technology budget, is the increasing cost of ownership for technology, due to the ever increasing cost of license and support agreements. MIS is continually looking for options to help manage these costs into the future.

Personnel Department

Department Vision - Where the department would ideally like to be

The mission of the Sauk County Personnel Department is to lead county government's innovative human resource system by recruiting and retaining a talented and diverse workforce to ensure the best service to the public, as well as provide guidance and information to all departments of the County.

Department Mission - Major reasons for the department's existence and purpose in County government

The Personnel Department as directed by the Sauk County Board of Supervisors will advocate for the fair and equitable treatment of applicants and employees through adherence to laws, statutes and policies and procedures pertaining to the administration of the County.

Elements of Countywide Mission Fulfilled

Provide fiscally responsible / essential services

Strategic Issues Addressed - Fundamental policy choices or critical challenges as defined by the Sauk County Board

General Government - Cooperation

Justice & Public Safety - Security for county buildings / employees

Outside Issues - Communication - into and with the community

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Develop and maximize both timekeeping and human resources related technology.	Implementation and utilization of effective timekeeping and human resources information system.	Development of global timekeeping system and practices. Expansion of human resources related technology for both employees and department. Flexible, user-friendly, integrated technology for time reporting and human resources systems. Additional services provided for employees and managers.	June 2022
Settlement of WPPA (Sheriff's Department) collective bargaining agreement prior to contract expiration.	Collective bargaining agreement settled by November 2022.	Fair and equitable settlement of the collective bargaining agreement. Ensure collective bargaining agreements align with economic conditions and operational needs.	November 2022
Review of compensation structure for effectiveness and competitiveness with the market.	Employees compensated appropriately. Competitive with labor market and fewer reclassification requests.	Conduct a classification and compensation review; request for proposal, plan selection, organizational review, and implementation of new classification and compensation system	December 2022
Healthier employees and future lower health insurance premiums.	Successful completion of Phase 1 of the Sauk County Wellness Plan.	Increase participation in MyChart by 5%. 30% of employees complete an online health assessment. Quarterly campaigns. Plan in place for biometric communication in 2024.	December 2022
Management of complex employment laws related to human resources.	5 or more managers attend each training session held. Liability claims related to employment are minimal..	Continued proactiveness and responsiveness to employment issues by reviewing compliance related to current and evolving employment laws such as areas of harassment, Fair Labor Standards Act, Family Medical Leave Act, and Affordable Care Act.	December 2022
Effective human resources programs that ensure competitiveness with the market, making Sauk County an employer of choice.	Reduced turnover. Increased retention. At minimum, meeting average benchmarks for comparable agencies, shown in benchmarking reports.	Review of benefits related programming to ensure competitive with the market. Implement stay interviews and succession planning to reduce turnover, increase retention, and research Sauk County's strategic strengths and weaknesses.	December 2022-Ongoing
Leverage approaches to talent acquisition and retention.	Development of recruitment and employment branding, "work that matters."	Focus on the importance of working in the public sector by the branding efforts of, "work that matters" to attract, source, and recruit quality candidates. Fully leverage tools to recruit, retain, and develop a diverse and talented workforce. Implementation of a Careers Page with resources for applicants and candidates as they move through our process.	December 2022-Ongoing
Maintain a safe and productive workforce.	Fewer workers compensation claims. Reduced workers compensation incident rate.	Development of meaningful training programs for safety related processes and procedures results in safer work environment. Development of Safety Team.	December 2022-Ongoing
Continued focus on development of meaningful management and employee training programs.	5 or more managers attend each training session held. Sessions are not cancelled due to lack of interest.	Development of training programs for new and ongoing management related processes and procedures results in more effective management staff. Leaders are identified and more prepared to deal with related employee issues.	Ongoing
Minimize Sauk County's risk exposure.	Fewer liability claims. Increased Triple I reporting.	Coordination with departments on best practices, proper upkeep and maintenance of equipment and personal protective equipment, and policy.	Ongoing

Personnel Department

Review of SCCO Chapter 13 and Policy Document(s).	Additional Personnel Ordinance, Employee Handbook Policy Document, and Safety Manual updated in 2022.	More frequent reviews and updates to ensure consistency with current practices and applicable employment laws, as well as improved responsiveness to employee requests. Implement supplemental documents to coincide with policy.	Ongoing
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Program Evaluation						
Program Title	Program Description	Mandates and References	2022 Budget		FTE's	Key Outcome Indicator(s)
Human Resources Administration	Employee Assistance Program, Employee Relations, Employee Development/Training, Unemployment (hearings and claims), wage/hour compliance, ADA/Civil Rights/EEO	Wis Stats 103 and 108	Other Revenues	\$0	0.95	Training attendance/completion rate.
			Use of Carryforward	\$15,000		
			TOTAL REVENUES	\$15,000		
			Wages & Benefits	\$79,702		
			Operating Expenses	\$20,768		
TOTAL EXPENSES	\$100,470					
COUNTY LEVY	\$85,470					
Labor Relations and Negotiations	Collective bargaining, contract interpretation, contract preparation, labor/management relations, grievance mediation/arbitration, conflict dispute/resolution	Wis Stats 111	TOTAL REVENUES	\$0	0.15	Average Contract Settlement
			Wages & Benefits	\$14,701		
			Operating Expenses	\$27,343		
			TOTAL EXPENSES	\$42,044		
			COUNTY LEVY	\$42,044		
Recruitment and Selection	On-line application system, employment advertising, interviews, testing, selection, union position postings, shift bids	Wis Stats 103	Wages & Benefits	\$84,011	1.25	Increased applications and referrals. Retention rate at 80% or above.
			Operating Expenses	\$3,568		
			TOTAL EXPENSES	\$87,579		
			COUNTY LEVY	\$87,579		
Classification and Compensation	FLSA, performance appraisals, position descriptions, vacant position audits (VPA), job description maintenance/development/compliance, market adjustments, reclassifications, benchmarking, new position requests.	Wis Stats 103	Other Revenues	\$80,000	0.20	Completion, implementation and maintenance of classification and compensation analysis.
			TOTAL REVENUES	\$80,000		
			Wages & Benefits	\$20,334		
			Operating Expenses	\$84,568		
			TOTAL EXPENSES	\$104,902		
COUNTY LEVY	\$24,902					
Benefits Administration	ACA implementation, Family Medical Leave Act (FMLA), COBRA, HIPAA, Deferred Compensation, WRS coordination, EAP, Health Insurance and Other Voluntary Benefits (short term disability, Section 125, dental, vision, life insurance, etc.), employee wellness initiatives.	Wis Stats 103 and 111	Other Revenues	\$6,500	1.25	Low health insurance percentage increase over prior year and variety of options for voluntary benefits.
			TOTAL REVENUES	\$6,500		
			Wages & Benefits	\$113,158		
			Operating Expenses	\$48,316		
			TOTAL EXPENSES	\$161,474		
COUNTY LEVY	\$154,974					
Workers Compensation	Coordinate all aspects of Workers Compensation program, risk management, liability, safety and other related training.	Wis Stats 101, 102, 343	Use of Carryforward	\$25,000	1.20	Reduced risk, liability and maintain lower modification rating for Workers Compensation.
			TOTAL REVENUES	\$25,000		
			Wages & Benefits	\$130,637		
			Operating Expenses	\$50,378		
			TOTAL EXPENSES	\$181,015		
COUNTY LEVY	\$156,015					
Totals			TOTAL REVENUES	\$126,500	5.00	
			TOTAL EXPENSES	\$677,483		
			COUNTY LEVY	\$550,983		

Personnel Department

Output Measures - How much are we doing?			
Description	2020 Actual	2021 Estimate	2022 Budget
Benefits Administration - Leave of Absence Coordination	448 FMLA applications 135 COBRA docs	475 FMLA applications 150 COBRA docs	450 FMLA applications 150 COBRA docs
Benefits Administration - New Employee Benefits Orientation	137	140	150
Classification and Compensation - General Administration	605 performance appraisals 8 internal promotions 2 reclass vacant positions 4.75 new positions created 18 reclass budget process 0 project position created 18 LTE created 0 positions eliminated	610 performance appraisals 10 internal promotions 2 reclass vacant positions 7.5 new positions created 14 reclass budget process 0 project position created 20 LTE created 0 positions eliminated	620 performance appraisals 10 internal promotions 2 reclass vacant positions 5 new positions created reclass budget process 0 project position created 10 LTE created 0 positions eliminated
Employee Assistance Program (Utilization and Helpline Use)	11 EE Helpline calls 1 Supervisory call 150 online visits 2.0% utilization rate	15 EE Helpline calls 1 Supervisory call 175 online visits 2.0% utilization rate	20 EE Helpline calls 2 Supervisory call 185 online visits 2.5% utilization rate
Employee Onboarding Program (Admin, EM, HR, MIS, Safety)	4	7	6
Employee Retention and Turnover	17% Turnover 83% Retention	20% Turnover 80% Retention	18% Turnover 82% Retention
Health Insurance Participants (Employees)	530	535	520
Labor Relations (Grievances and Hearings)	0 Step Three Hearings 0 Grievance Arbitrations 0 Interest Arbitration Hearing 1 Side Letter (continued from 2018) 1 Contract Negotiation	0 Step Three Hearings 0 Grievance Arbitrations 0 Interest Arbitration 0 Side Letters 1 Contract Negotiation	0 Step Three Hearings 0 Grievance Arbitrations 0 Interest Arbitration 0 Side Letters 1 Contract negotiation
Lighthouse Utilization (third party complaint system)	NA- discontinued 2020	Discontinued in 2020	Discontinued in 2020
Recruitment and Selection - (All Departments)	1,383 applications 86 recruitments 18 posting/shift bids	1,300 applications 150 recruitments 20 posting/shift bids	1,500 applications 125 recruitments 15 posting/shift bids
Training Program - Management Series (Conflict, Documentation, Employment Law, Interview Techniques, Management Basics, Performance Management, Recruitment, Risk Management)	8 management sessions 4 leadership sessions	13 management sessions 0 leadership sessions	8 management sessions 4 leadership sessions
Wellness Fair for Employees	Cancelled in 2020	150 participants	160 participants
Risk Management, Safety, Training, and Workers Compensation	5.94 WC Incident Rate 2.78 Lost workday cases 22 Trainings	6.0 WC Incident Rate 3 Lost workday cases 30 Trainings	5.5 WC Incident Rate 2.5 Lost workday cases 40 Trainings
Property/Liability Claims Management	19	15	15

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2020 Actual	2021 Estimate	2022 Budget
Benefits Administration - Health Insurance Percentage Increase Over Prior Year (Statewide average approximately 5% -11%)	Lower overall health insurance premiums results in reductions for employee and employer share of health insurance.	6.00%	3.90%	6.90%
Benefits Administration - Health Risk Assessment (HRA) Completion	Employee completion of the HRA/biometric screening results in healthier employees, as well as lower health insurance premiums.	0.00%	0.00%	30.00%
Labor Relations (Average Contract Settlement - Sheriff's Department)	Internal parity between all departments while maintaining competitiveness for talent acquisition purposes.	1.77%	1.75%	1.75%
HR Administration - Training Attendance/Completion	Departments are more prepared when attrition occurs.	NA	75.00%	100.00%
Wellness Programming Activities, one per quarter	Wellness programming that has positive impacts on employees; more accountability.	100.00%	100.00%	100.00%
Retention rate at 80% or above.	Successful internal retention and branding programs.	83.00%	80.00%	83.00%

	2018 Actual	2019 Actual	2020 Actual	2021 Amended Budget	Estimated Year End Actual as of August 2021	2022 Budget	\$ Change from 2021 Amended to 2022 Budget	% Change from 2021 Amended to 2022 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
PERSONNEL											
<u>Revenues</u>											
Tax Levy	557,405	574,504	709,215	579,890	579,890	550,983	(28,907)	-4.98%	None	0	0
Grants & Aids	0	0	0	0	0	80,000	80,000	0.00%			
User Fees	1,156	1,471	1,745	1,075	1,000	1,000	(75)	-6.98%	2022 Total	0	0
Intergovernmental	0	1,600	0	0	0	0	0	0.00%			
Miscellaneous	5,970	4,064	7,302	3,000	6,163	3,000	0	0.00%			
Use of Fund Balance	0	0	0	42,723	0	42,500	(223)	-0.52%	2023	0	0
									2024	0	0
									2025	0	0
									2026	0	0
Total Revenues	564,531	581,639	718,262	626,688	587,053	677,483	50,795	8.11%			
<u>Expenses</u>											
Labor	328,216	341,381	329,968	346,225	346,225	344,848	(1,377)	-0.40%			
Labor Benefits	110,312	99,994	90,352	114,040	113,440	97,694	(16,346)	-14.33%			
Supplies & Services	95,366	98,960	86,986	166,423	107,313	234,941	68,518	41.17%			
Addition to Fund Balance	30,636	41,304	210,956	0	20,075	0	0	0.00%			
Total Expenses	564,531	581,639	718,262	626,688	587,053	677,483	50,795	8.11%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

**SAUK COUNTY, WISCONSIN
2022 BUDGET
HIGHLIGHTS**

Department: Personnel

Changes and Highlights to the Department's Budget:

The Personnel Department is committed to developing and providing innovative human resources and safety services for employees that align with both county and departmental goals. The department is planning to address trends and challenges related to effective human resource management.

The allocation of \$80,000 for a classification and compensation analysis of all positions within Sauk County. The labor market has drastically changed and an analysis is needed to stay competitive within the recruitment and retention areas. Funding is anticipated to be American Rescue Plan Act funds.

	2021 Amended Budget	Cost to Continue Operations in 2022	Change 1	Change 2	Change 3	2022 Budget Request
Description of Change			Staff Development	Classification and Compensation Analysis		
Tax Levy	579,890	(28,907)				550,983
Use of Fund Balance or Carryforward Funds	42,723	(25,223)	25,000			42,500
All Other Revenues	4,075	(75)		80,000		84,000
Total Funding	626,688	(54,205)	25,000	80,000	0	677,483
Labor Costs	460,265	(17,723)				442,542
Supplies & Services	166,423	(36,482)	25,000	80,000		234,941
Capital Outlay	0	0				0
Transfers to Other Funds	0	0				0
Addition to Fund Balance	0	0				0
Total Expenses	626,688	(54,205)	25,000	80,000	0	677,483

Issues on the Horizon for the Department:

The demand for strategic, consultative, and collaborative human resources related services continues to grow, and will into future years. A diverse set of challenges related to human resources may have global implications for the county including deploying new talent acquisition strategies, more flexible work structures, workforce diversity and inclusion, and management of complex employment laws.

Public Health

Department Vision - Where the department would ideally like to be

Everyone in Sauk County lives the healthiest life possible.

Department Mission - Major reasons for the department's existence and purpose in County government

Enhance the conditions that support optimal health and well-being for all people in Sauk County.

Elements of Countywide Mission Fulfilled

Provide fiscally responsible / essential services
 Promote safe community
 Stewardship of natural resources
 Development of cultural, social, and community values
 Encourage economic development

Strategic Issues Addressed - Fundamental policy choices or critical challenges as defined by the Sauk County Board

General Government - Criminal Justice Coordinating Council and stepping up initiative

General Government - Cooperation

Conservation, Development, Recreation, Culture, and Education - Groundwater study

Conservation, Development, Recreation, Culture, and Education - Comprehensive Plan Update

Conservation, Development, Recreation, Culture, and Education - Protect air, water, and land

Health and Human Services - Commitment to Health Care Center

Health and Human Services - Peer learning groups

Health and Human Services - Visiting nurses / home health care / isolated individuals

Health and Human Services - Medical assisted treatment program

Health and Human Services - Comprehensive community services

Justice & Public Safety - Coroner's Office and budget

Justice & Public Safety - Emergency response and preparedness

Justice & Public Safety - Diversion programs / alternatives to incarceration

Justice & Public Safety - Criminal Justice Coordinating Council release planning and re-entry

Outside Issues - Affordable/low income housing

Outside Issues - Workforce development

Outside Issues - Transportation

Outside Issues - Communication - into and with the community

Outside Issues - Homelessness

Public Health

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Improve dental health in school-aged children.	% of children in eligible schools who receive sealants, fluoride treatment, oral hygiene education and are connected to a dentist if urgent needs are present.	<ol style="list-style-type: none"> 1. Screenings and Fluorides will be applied to 1700 Sauk County children in 18 schools. 700 students will receive sealants, on average 3 sealants per student. 2. 100% of children with urgent dental needs will be connected with a dentist and receive care. 	12/31/2022
Improve participation in all Sauk County Public Health Programs.	<ol style="list-style-type: none"> 1. Increase in the rates of vaccinations by 5%. 2. Increase in rate of pregnant women enrolled in WIC in first trimester by 2%. 3. Improve enrollment rates in all 0-5 age programs. 	<ol style="list-style-type: none"> 1. Conduct comprehensive, multi-media, culturally-appropriate public awareness campaign to educate community on risks of all vaccines, with special focus on immunocompromised, very young, and elderly residents. 2. Enroll pregnant women in WIC in the first trimester. 3. Conduct monthly community outreach to increase enrollment and participation in programs. 	12/31/2022
Improve community resiliency to recover from an outbreak or disaster.	<ol style="list-style-type: none"> 1. Number of staff trained for Incident Command System (ICS) 2. Number of community members engaged in recovery exercise. 3. Number of volunteers maintained in Wisconsin Emergency Assistance Volunteer Registry (WEAVR) 	<ol style="list-style-type: none"> 1. Identify the role of PH in community recovery 2. Collaborate with regional HERC and EM to update our Continuity of Operations Plan (COOP). 3. Demonstrate evidence of planning and exercising using a whole community approach to involve individuals with access and functional needs such as: children, pregnant people, senior citizens, people with disabilities, and people with pre-existing behavioral health needs, among others. 4. Engage at least 15 community emergency preparedness stakeholders to participate in community recovery exercise. 5. Train 100% of new staff in required ICS training within 6 months of hire. 6. Maintain at least 20 trained volunteers to participate in public health emergencies through WEAVR system. 	12/31/2022
Reduce communicable disease outbreaks through education, surveillance, treatment, investigation, and case follow up.	<ol style="list-style-type: none"> 1. Number of cases of reportable illnesses. 2. Percentage change in number of reportable illnesses. 3. Percentage of cases successfully followed up. 4. Number of defined outbreaks. 	<ol style="list-style-type: none"> 1. Follow up with 95% of all cases of reportable illness within State guidelines. 2. Reduce sexually transmitted illness by 5% over 2021. 3. As a community, provide age-appropriate vaccinations to 67% of children aged 0-24 months. 4. Conduct comprehensive, multi-media community education campaign to educate residents and policy makers about STI prevention. 5. Maintain COVID-19 response at levels that reduce number of new cases, community spread, positivity rate, and outbreaks, focused on long-term care facilities, educational institutions, and workplaces. 	12/31/2022
Create a quality-focused organization	<ol style="list-style-type: none"> 1. QI Metrics. 2. QI training rates. 3. Percentage of QI plan complete. 4. Percentage of Strategic Plan complete. 	<ol style="list-style-type: none"> 1. Review and regularly update the Quality Improvement Plan. 2. Develop outcome-based performance metrics for 100% of programs and services. 3. Review monthly performance metrics and systematically identify opportunities for improvement. 4. Provide QI training to 100% of staff within 60 days of hire, and ensure that 95% of all staff have received QI training annually. 5. Conduct at least 2 formal QI projects annually, determined by comprehensive review of performance indicators. 6. Create a comprehensive, 3-year Strategic Plan, to incorporate the Community Health Improvement Plan. 	12/31/2022
Ensure a competent public health workforce	<ol style="list-style-type: none"> 1. Training rates. 2. Percentage of workforce development plans complete. 3. Percentage of employees with timely performance evaluation and employee development plans in place. 	<ol style="list-style-type: none"> 1. Create a formal Workforce Development Plan. 2. Develop training plans, with lists of required trainings, for 100% of all position titles. 3. Provide required trainings for 100% of staff. 4. Identify public health core competencies for 100% of position titles. 5. Revise 75% of position descriptions to include public health core competencies. 6. Create Team Engagement Committee, to include at least 4 non-management staff, to develop opportunities for team development and engagement. 	12/31/2021

Public Health

<p>Improve preconception health of women.</p>	<ol style="list-style-type: none"> 1. Birth outcomes. 2. Teen pregnancy rate. 3. Preterm birth rate. 4. Prenatal care rates. 5. Social determinants of health data (parental employment, job training, education, housing stability, access to transportation, food access). 6. Insurance status of females aged 13-45. 7. Physician visit rates of women aged 13-45. 8. Maternal mortality rate. 9. Smoking rates. 	<ol style="list-style-type: none"> 1. Implement healthy weight initiative focused on young women and girls. 2. Conduct at least 4 public awareness and/or education campaigns focused on women's preconceptional health. 3. Provide convening leadership for the Reproductive Health Coalition with broad-based community stakeholders to develop policy improvements designed to support reproductive health among women of Sauk County. 4. Provide at least 4 healthy cooking demonstrations at local Farmer's Markets. 5. Provide medical nutrition therapy to 95% of high risk pregnant women enrolled in PNCC and NFP. 	<p style="text-align: center;">12/31/2022</p>
<p>Increase data and informatics capacity to inform community health strategy; improve data collection, management, and reporting to inform best practice interventions and policy/systems improvements.</p>	<ol style="list-style-type: none"> 1. YRBS data from all school districts gathered and analyzed 2. Number of Data Council meetings held. 3. Number of community partners engaged in Data Council. 4. CHIP plan completed, implemented, and evaluated in collaboration with the Data Council and Healthy Sauk 2030. 5. Dashboard developed to track CHIP progress. 6. System for tracking and alerting stakeholders to overdose spikes created and implemented. 	<ol style="list-style-type: none"> 1. Collaborate with Sauk County school districts to conduct the Youth Risk Behavior Survey (YRBS) or similar survey; create, analyze and present an aggregate county-level YRBS data set. 2. Continue to develop and coordinate the Sauk County Data Council to increase data and informatics capacity to inform community health strategy, CHA, and CHIP; hold at least five (5) meetings of the Data Council. 3. Conduct comprehensive, inclusive, equity-focused CHIP with Healthy Sauk 2030 and the Data Council; create initial CHIP report; report progress on CHIP initiatives at least quarterly via online dashboard. 4. Work with WI DHS and local partners to develop and implement an overdose spike alert system. 	<p style="text-align: center;">12/31/2022</p>
<p>Enhance community engagement and community ownership over defining community health priorities and solutions.</p>	<ol style="list-style-type: none"> 1. Number of agencies and community members engaged in development, implementation, and evaluation of the Community Health Improvement Plan (CHIP); representation of populations experiencing health disparities documented. 2. Procedure for engaging community in decision making in CHIP implemented and evaluated. 3. Number of: CHIP-related focus groups/listening sessions/community events held; meetings conducted of collaborative groups focused on CHIP-related work. 	<p>Engage community members and agencies, particularly those representing populations in Sauk County experiencing health disparities, to plan, implement and evaluate the CHIP. Facilitate community and interagency collaboration through coordinating 3 teams using best practices for fostering engagement: the Sauk County Partnership for Prevention (facilitate at least 10 meetings annually); the Sauk County Overdose Death Review Team (facilitate at least 5 meetings annually); the Response Team planning group (facilitate at least 3 meetings annually); Healthy Sauk 2030 (facilitate at least 6 meetings annually); Data Council (facilitate at least 6 meetings annually); Reproductive Health Coalition (facilitate at least 6 meetings annually); Sauk Coalition on Activity and Nutrition (facilitate at least 6 meetings annually).</p>	<p style="text-align: center;">12/31/2022</p>
<p>Increase and diversify investment in Sauk County Public Health, including non-traditional funding and cost-sharing</p>	<p>Number of grants and other funding opportunities applied for and received.</p>	<p>Secure at least an additional \$100,000 in external funding to support policy and systems change activities.</p>	<p style="text-align: center;">12/31/2022</p>

Public Health

Program Evaluation																				
Program Title	Program Description	Mandates and References	2022 Budget	FTE's	Key Outcome Indicator(s)															
2	Communicable Disease	The Health Department is statutorily required to investigate and report communicable disease to the Wisconsin Department of Health Services. Staff monitors and tracks reportable communicable disease cases, outbreaks and provides educational resources and follow-up surveillance. In the early months of 2020, we were faced with the COVID-19 pandemic, additionally, and are still dealing with now. The involvement of Public health in this process is vital for disease control.	DHS Ch. 145.17 & Wis. Stat. 252.185-19	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td>User Fees / Misc.</td><td style="text-align: right;">\$0</td></tr> <tr><td>Grants</td><td style="text-align: right;">\$5,300</td></tr> <tr><td>TOTAL REVENUES</td><td style="text-align: right;">\$5,300</td></tr> <tr><td>Wages & Benefits</td><td style="text-align: right;">\$240,724</td></tr> <tr><td>Operating Expenses</td><td style="text-align: right;">\$26,941</td></tr> <tr><td>TOTAL EXPENSES</td><td style="text-align: right;">\$267,665</td></tr> <tr><td>COUNTY LEVY</td><td style="text-align: right;">\$262,365</td></tr> </table>	User Fees / Misc.	\$0	Grants	\$5,300	TOTAL REVENUES	\$5,300	Wages & Benefits	\$240,724	Operating Expenses	\$26,941	TOTAL EXPENSES	\$267,665	COUNTY LEVY	\$262,365	2.30	100% of reportable communicable disease cases are tracked, assessed for investigation needs, and prevention activities are designed if data support the need.
User Fees / Misc.	\$0																			
Grants	\$5,300																			
TOTAL REVENUES	\$5,300																			
Wages & Benefits	\$240,724																			
Operating Expenses	\$26,941																			
TOTAL EXPENSES	\$267,665																			
COUNTY LEVY	\$262,365																			
3	Tuberculosis Program	All tuberculosis (TB) cases, active, latent, and suspect cases are subject to Public Health for investigation, disease management and oversight. This oversight by Public Health allows us to provide patient education, ensure medication compliance in order to help reduce the spread of TB.	Wis. Stat. 252.07 DHS Ch. 145.08	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td>User Fees / Misc.</td><td style="text-align: right;">\$3,500</td></tr> <tr><td>Grants</td><td style="text-align: right;">\$0</td></tr> <tr><td>TOTAL REVENUES</td><td style="text-align: right;">\$3,500</td></tr> <tr><td>Wages & Benefits</td><td style="text-align: right;">\$38,712</td></tr> <tr><td>Operating Expenses</td><td style="text-align: right;">\$9,699</td></tr> <tr><td>TOTAL EXPENSES</td><td style="text-align: right;">\$48,411</td></tr> <tr><td>COUNTY LEVY</td><td style="text-align: right;">\$44,911</td></tr> </table>	User Fees / Misc.	\$3,500	Grants	\$0	TOTAL REVENUES	\$3,500	Wages & Benefits	\$38,712	Operating Expenses	\$9,699	TOTAL EXPENSES	\$48,411	COUNTY LEVY	\$44,911	0.42	100% of TB cases are tracked and educated and connected to testing and treatment if appropriate.
User Fees / Misc.	\$3,500																			
Grants	\$0																			
TOTAL REVENUES	\$3,500																			
Wages & Benefits	\$38,712																			
Operating Expenses	\$9,699																			
TOTAL EXPENSES	\$48,411																			
COUNTY LEVY	\$44,911																			
4	Public Information and Communication	Information on public health programs is provided to the public through various outlets such as website, Facebook, Twitter, press releases, public service announcements, community campaigns, community groups, and medical providers. Educational materials are distributed in the Public Health waiting room, the Aging and Disability Resource Center (ADRC) and local agencies throughout Sauk County. Public Health staff consult with partners, such as: school and clinic nurses, the Sauk County Jail, the Health Care Center, infection control practitioners in the hospitals, and the Ho-Chunk Health Department.	DHS Ch. 140	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td>User Fees / Misc.</td><td style="text-align: right;">\$0</td></tr> <tr><td>Grants</td><td style="text-align: right;">\$0</td></tr> <tr><td>TOTAL REVENUES</td><td style="text-align: right;">\$0</td></tr> <tr><td>Wages & Benefits</td><td style="text-align: right;">\$89,524</td></tr> <tr><td>Operating Expenses</td><td style="text-align: right;">\$4,511</td></tr> <tr><td>TOTAL EXPENSES</td><td style="text-align: right;">\$94,035</td></tr> <tr><td>COUNTY LEVY</td><td style="text-align: right;">\$94,035</td></tr> </table>	User Fees / Misc.	\$0	Grants	\$0	TOTAL REVENUES	\$0	Wages & Benefits	\$89,524	Operating Expenses	\$4,511	TOTAL EXPENSES	\$94,035	COUNTY LEVY	\$94,035	0.79	Maintain at least 50% of the COVID-19 monthly page hits.
User Fees / Misc.	\$0																			
Grants	\$0																			
TOTAL REVENUES	\$0																			
Wages & Benefits	\$89,524																			
Operating Expenses	\$4,511																			
TOTAL EXPENSES	\$94,035																			
COUNTY LEVY	\$94,035																			
5	Immunization	A fundamental role of public health is to assure residents receive appropriate immunizations so as to reduce preventable disease. An immunization coalition was started to share best practices with all health care providers. County data is evaluated and used to develop initiatives to increase immunization rates in Sauk County.	DHS Ch. 144 & 145	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td>User Fees / Misc.</td><td style="text-align: right;">\$2,000</td></tr> <tr><td>Grants</td><td style="text-align: right;">\$15,899</td></tr> <tr><td>TOTAL REVENUES</td><td style="text-align: right;">\$17,899</td></tr> <tr><td>Wages & Benefits</td><td style="text-align: right;">\$122,327</td></tr> <tr><td>Operating Expenses</td><td style="text-align: right;">\$51,180</td></tr> <tr><td>TOTAL EXPENSES</td><td style="text-align: right;">\$173,507</td></tr> <tr><td>COUNTY LEVY</td><td style="text-align: right;">\$155,608</td></tr> </table>	User Fees / Misc.	\$2,000	Grants	\$15,899	TOTAL REVENUES	\$17,899	Wages & Benefits	\$122,327	Operating Expenses	\$51,180	TOTAL EXPENSES	\$173,507	COUNTY LEVY	\$155,608	1.20	Meet or exceed State immunization rate of 71% of 0-24 month population; targets through provider and community education. Continue to work with community partners to help in achieving community immunity for COVID-19, 80%.
User Fees / Misc.	\$2,000																			
Grants	\$15,899																			
TOTAL REVENUES	\$17,899																			
Wages & Benefits	\$122,327																			
Operating Expenses	\$51,180																			
TOTAL EXPENSES	\$173,507																			
COUNTY LEVY	\$155,608																			
7	Prenatal Child Care / Nurse Family Partnership	The Prenatal Care Coordination (PNCC) Program is a service available at no cost to pregnant teens or pregnant women who are eligible for Medical Assistance. Services provided include: identification of needs and services, assistance with finding a physician, nutritional counseling and Women Infants & Children (WIC) referrals, social support throughout pregnancy, breastfeeding advice, and education about care of newborns. We also coordinate with internal programs, Human Services, and community partners to ensure that high risk cases are managed and receive the wrap around services necessary for a healthy birth. Nursing visits are also made to the jail to help coordinate prenatal care for pregnant inmates. Goal in 2021 is to expand the service group to age 5. Sauk County Nurse Family Partnership (NFP) is continuing to expand this evidence-based nurse home visiting program. NFP is a voluntary prevention program, that provides services to low-income, first time mothers. Ongoing outreach continues to provide a consistent base of client referrals. A federal grant is allocated through the Wisconsin Department of Children and Families. The program services at least 90 children and families residing in Sauk County annually.	DHS Ch. 251.05	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td>User Fees / Misc.</td><td style="text-align: right;">\$581,563</td></tr> <tr><td>Grants</td><td style="text-align: right;">\$0</td></tr> <tr><td>TOTAL REVENUES</td><td style="text-align: right;">\$581,563</td></tr> <tr><td>Wages & Benefits</td><td style="text-align: right;">\$746,323</td></tr> <tr><td>Operating Expenses</td><td style="text-align: right;">\$97,729</td></tr> <tr><td>TOTAL EXPENSES</td><td style="text-align: right;">\$844,052</td></tr> <tr><td>COUNTY LEVY</td><td style="text-align: right;">\$262,489</td></tr> </table>	User Fees / Misc.	\$581,563	Grants	\$0	TOTAL REVENUES	\$581,563	Wages & Benefits	\$746,323	Operating Expenses	\$97,729	TOTAL EXPENSES	\$844,052	COUNTY LEVY	\$262,489	6.97	Improved birth outcomes, including decreased low birth weight, decreased infant mortality, and improved maternal and child health; stable and safe housing, employment, job training, transportation, appropriate child care, and connection to other supportive services, and improving economic self-sufficiency of engaged families. NFP - Maintain preterm birth rate of 10% or less. Maintain low birth weight of 10% or less. Maintain subsequent pregnancies within 1 year following birth to less than 10%. Turn 60% of NFP referrals into enrolled clients. Ensure 85% of NFP children are up to date with immunizations at 24 months. Ensure at least 90 families will served in NFP over the course of the year.
User Fees / Misc.	\$581,563																			
Grants	\$0																			
TOTAL REVENUES	\$581,563																			
Wages & Benefits	\$746,323																			
Operating Expenses	\$97,729																			
TOTAL EXPENSES	\$844,052																			
COUNTY LEVY	\$262,489																			

Public Health

9	Keeping Kids Alive (Child Death Review)	The Keeping Kids Alive Initiative is a program that brings professionals together from across the county to create policies and procedures related to injuries and death to keep children and families healthy and safe. The Child Death Review (CDR) team made up of representatives from various local agencies. The goal is to determine if there are physical or policy changes needed to prevent injuries and death in children.	Wis. Stat. 253	User Fees / Misc.	\$0	0.35	100% of child fatalities ruled accidental are reviewed by the Child Death Review Team. Develop 1 policy change or program intervention based on results of the CDRT.
				Grants	\$0		
				TOTAL REVENUES	\$0		
				Wages & Benefits	\$38,287		
				Operating Expenses	\$0		
				TOTAL EXPENSES	\$38,287		
COUNTY LEVY	\$38,287						
11	Maternal Child Health Grant (MCH)	The Maternal Child Health Grant (MCH) grant provides funding to the health department for education and services to vulnerable mothers and children. The focus of the grant has changed to a systems approach and includes the Keeping Kids Alive initiative (car seats, cribs and Child Death Review Team). The Community Connections Program provides resources to the caregivers of children with incarcerated parent(s). A Public Health nurse completes physical, social and emotional screening on referred at-risk children to connect them to more intensive services as needed.	Wis. Stat. 253	User Fees / Misc.	\$0	1.15	100% of enrolled children will receive comprehensive screenings to identify risks and opportunities for connection to vital services. Provide and install 25 car seats for high risk families. Provide case management to 75% of caregivers of incarcerated parents who give permission.
				Grants	\$23,063		
				TOTAL REVENUES	\$23,063		
				Wages & Benefits	\$124,771		
				Operating Expenses	\$14,717		
				TOTAL EXPENSES	\$139,488		
COUNTY LEVY	\$116,425						
12	Lead	A public health nurse provides education and case management to parents of a child with elevated blood lead levels. An environmental health assessment may be conducted to collect samples to determine the sources of the lead contamination in and around a client's home. Information and resources are given for clean-up and abatement.	Wis. Stat. 254.166	User Fees / Misc.	\$0	0.34	Conduct follow-up investigations on 100% of children with EBLL >= 5 mcg/dl. Comprehensive investigation with EH at a venous level >= to 15 mcg/dL on 2 venous samples at least 90 days apart, or 1 venous blood test >= 20 mg/dL.
				Grants	\$7,157		
				TOTAL REVENUES	\$7,157		
				Wages & Benefits	\$35,166		
				Operating Expenses	\$5,009		
				TOTAL EXPENSES	\$40,175		
COUNTY LEVY	\$33,018						
14	Safe Kids Sauk County	Safe Kids Sauk County is led by the Sauk County Health Dept. focuses on injury prevention for children in Sauk County. This coalition is made up of many community partners.	DHS Ch. 251.05	User Fees / Misc.	\$0	0.14	98% of Sauk County 3rd graders in participating schools will attend the Rural Safety Day Event. A strategic plan will be developed to prioritize issue areas and interventions based on data and community input.
				Grants	\$0		
				TOTAL REVENUES	\$0		
				Wages & Benefits	\$13,992		
				Operating Expenses	\$0		
				TOTAL EXPENSES	\$13,992		
COUNTY LEVY	\$13,992						
15	Medical Assistance Match Grant	The Public Health Nurses assist residents who are seeking information on healthcare enrollment and referral information. This also includes enrollment in the Wisconsin Well Woman Program, Express Enrollment and Family Planning Waivers. The Dental Hygienist provides follow-up and access to care for those identified with acute dental needs.	DHS Ch. 251.05	User Fees / Misc.	\$0	0.63	100 residents will be connected to healthcare services, plus an additional 100 children will be connected to acute dental care.
				Grants	\$28,670		
				TOTAL REVENUES	\$28,670		
				Wages & Benefits	\$63,348		
				Operating Expenses	\$14,473		
				TOTAL EXPENSES	\$77,821		
COUNTY LEVY	\$49,151						
16	Preparedness	Administration and facilitation of response plans, procedures, policies, training, and equipment necessary at the local level to maximize the ability to prevent, respond to, and recover from major public health threats, emergencies, and disasters (e.g. influenza pandemics, Hep A outbreak, measles outbreak, biohazard release, flooding). Includes training internal staff and community partners on public health preparedness. Also coordinate efforts emergency preparedness efforts between hospitals, EMS and other health care resources during an emergency.	Wis. Stat 250.03 DHS Ch. 251.05	User Fees / Misc.	\$0	0.90	100% of staff will complete appropriate ICS trainings. Emergency Preparedness Planning and training will use a whole community approach that addresses health equity issues by considering individuals with access and functional needs, such as: children, pregnant people, senior citizens, people with disabilities, and people with pre-existing behavioral health needs, among others.
				Grants	\$65,290		
				TOTAL REVENUES	\$65,290		
				Wages & Benefits	\$95,242		
				Operating Expenses	\$10,088		
				TOTAL EXPENSES	\$105,330		
COUNTY LEVY	\$40,040						
17	COVID	Provide critical support of a broad range of COVID- 19/SARS-CoV-2 testing & epidemiologic surveillance related activities. Primarily funds will be used to investigate COVID-19 and conduct contact tracing.	NA	User Fees / Misc.	\$0	4.40	100% of funding will be used for wages of staff that are conducting disease investigation and contact tracing.
				Grants	\$517,492		
				TOTAL REVENUES	\$517,492		
				Wages & Benefits	\$266,502		
				Operating Expenses	\$248,331		
				TOTAL EXPENSES	\$514,833		
COUNTY LEVY	(\$2,659)						

Public Health

18	INTAKE / Community Care	The community care program provides services for urgent health and dental care for those with no health/dental insurance.	DHS Ch. 251.05	User Fees / Misc.	\$0	0.97	Provide 100 medical vouchers for high-risk clients in need of medical care.
				Grants	\$0		
				Use of Carryforward Funds	\$0		
				TOTAL REVENUES	\$0		
				Wages & Benefits	\$94,563		
				Operating Expenses	\$8,771		
				TOTAL EXPENSES	\$103,334		
COUNTY LEVY	\$103,334						
20	Dental	Dental services are provided in public schools throughout Sauk County that have at least 35% of the student population on the free or reduced lunch program. In 2021-22 we will service 18 schools throughout Sauk County.	DHS Ch. 251.05	User Fees / Misc.	\$50,000	1.41	1. Sealants will be applied to 1,700 Sauk County children in 18 schools. 2. 100% of children with urgent dental needs will be connected with a dentist and receive care.
				Grants	\$35,000		
				TOTAL REVENUES	\$85,000		
				Wages & Benefits	\$98,137		
				Operating Expenses	\$29,432		
				TOTAL EXPENSES	\$127,569		
				COUNTY LEVY	\$42,569		
22	Rabies	Rabies is a reportable communicable disease caused by warm blooded animals. The role of the Public Health Nurse with regards to rabies is to make sure the affected patient has the appropriate follow up care after an exposure or potential exposure to rabies. The Public Health nurses work collaboratively with Environmental Health staff on all rabies cases.	DHS Ch. 95.21	User Fees / Misc.	\$0	0.14	
				Grants	\$0		
				TOTAL REVENUES	\$0		
				Wages & Benefits	\$17,709		
				Operating Expenses	\$2,953		
				TOTAL EXPENSES	\$20,662		
				COUNTY LEVY	\$20,662		
24	Community Health Improvement Process and Plan / Community Health Assessment (CHIP/CHA)	Through community partnerships, informed by data and inspired by innovation, we will improve policy and systems to create equitable change to reach Sauk County's healthiest potential. The Health Department collaborates closely with the 3 hospital systems in Sauk County and the Ho-Chunk Nation and engages the community to address health priorities and cross-cutting issues [such as social determinants of health, health equity, ACEs (Adverse Childhood Experiences), etc.].	Wis. Stat. 250.07 DHS Ch. 251.05, DHS Ch. 140	User Fees / Misc.	\$0	1.99	Collaboratively plan, implement, publish, disseminate, and evaluate 1) a comprehensive Sauk County Community Health Assessment; and 2) a Community Health Improvement Process and Plan. Focus areas of these documents to include social determinants of health and health equity.
				TOTAL REVENUES	\$0		
				Wages & Benefits	\$206,276		
				Operating Expenses	\$72,506		
				TOTAL EXPENSES	\$278,782		
				COUNTY LEVY	\$278,782		
26	Overdose Death Prevention	To address Sauk County's high rate of overdose death, the Health Department manages 3 programs: 1) Narcan® training and dissemination to first responders and community members to prepare them to prevent, identify and effectively respond to an opioid overdose; 2) the Sauk County Overdose Death Review Team, which meets every other month to confidentially review overdose deaths in Sauk County and identify recommendations for overdose death prevention; and 3) the Overdose Data to Action grant (OD2A), which funds the planning and implementation of Response Teams to better connect overdose survivors to treatment and other supports.	Wis. Stat. 250.04 DHS Ch. 251.05, DHS Ch. 140	User Fees / Misc.	\$0	2.34	1. Decrease Sauk County's overdose death rate by 20%.
				Grants	\$379,884		
				TOTAL REVENUES	\$379,884		
				Wages & Benefits	\$218,112		
				Operating Expenses	\$97,693		
				TOTAL EXPENSES	\$315,805		
				COUNTY LEVY	(\$64,079)		
27	Outlay			User Fees / Misc.	\$0	-	
				Grants	\$0		
				TOTAL REVENUES	\$0		
				Operating Expenses	\$0		
				TOTAL EXPENSES	\$0		
				COUNTY LEVY	\$0		
Totals				TOTAL REVENUES	\$1,714,818	26.45	
				TOTAL EXPENSES	\$3,203,748		
				COUNTY LEVY	\$1,488,930		

Public Health

Output Measures - How much are we doing?			
Description	2020 Actual	2021 Actual	2022 Estimated
Communicable Disease Follow Up	535	TBD	5,000
Medical Vouchers Written	48	100	100
Immunizations Provided	659	700	450
Tobacco Compliance Checks Made to Establishments	0 (Cancelled due to COVID)	0 (Cancelled due to COVID)	60
Number of lock boxes dispensed to community members to safely store prescription drugs.	154	300	300
Number of people trained in Narcan and overdose death prevention	100	200	200
Number of overdose survivors receiving a home visit attempt from Response Teams	n/a	112	182
Number of oral screenings in the Seal-a-Smile program	1,649	1,700	1,800
Number of families served in Sauk County Nurse Family Partnership Program	123	TBD-104 so far	TBD
Number of residents trained in <i>Question, Persuade, Refer</i> (QPR)	240	30	50
Percent of accidental child fatalities reviewed by the Child Death Review Team	Unknown	Unknown	100%
Percent of children in MCH program who receive Resource Nurse screenings to identify risks	Unknown	Unknown	100%
Number of children (0-5) screened for elevated blood lead levels	79	0 (Cancelled due to COVID)	500
Number of residents connected to health services through MATCH	Unknown	Unknown	200
Number of CHA/CHIP meetings facilitated: Steering Committee, Data Council, Healthy Sauk 2030, Community Events	12	15	15

Public Health

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2020 Actual	2021 Actual	2022 Estimated
Immunization: Increase vaccination rates for all residents, with a focus on children and older adults, including an emphasis on Hep A, measles, and influenza, COVID-19 vaccines.	The residents of Sauk County have been protected against vaccine-preventable diseases, which will improve the health of individuals, families, and the greater community. Rates for children 0-24 months are a good proxy of immunization success in a community, and are included here.	66%	68%	75%
Reducing Youth Alcohol Use: high school students	Youth alcohol use can lead to many problems, such as: addiction, problems with learning and memory, sexual assault, falls, vandalism, poisoning, and death.	43%	n/a	40%
Reducing Youth Vaping: high school students	Youth vaping causes many problems, such as: addiction, problems with learning and memory, severe respiratory diseases, cancer, and death.	26%	n/a	21%
Lead prevention: Decrease rates of children under 6 years with elevated blood lead levels.	Fewer children will be exposed to lead	1.9% EBLL of those that were tested	1.9% EBLL of those that were tested	1.9% EBLL of those that were tested
Communications and Public Education: The department will update the website & regularly use social media at least weekly to include the latest opportunities to support healthy living and how to connect to resources, as measured by the SCHD website visits annually.	Community members will understand how the Health Department can help them raise healthy families, how to connect to health improvement resources, how to utilize the opportunities Sauk County has to live the healthiest lives possible, and how to become an advocate and net promoter of public health in Sauk County.	22,916	474,630 (including 399,303 unique views, with an average of 3 min 40 seconds spent)	300,000
Sexually Transmitted Infections (STIs): reduce the rate of STIs in the community, with a focus on chlamydia.	Community members will understand STI risks and prevention, practice safe sex, and access treatment to decrease their likelihood of contracting and/or spreading STI's	375.1	TBD	325.0
Suicide: Reduce suicide rate (per 100,000 population)	Stigma around behavioral health treatment will be reduced and residents will access resources to treat mental health conditions which can result in suicide.	20.2	21.0	18.0
Reduce opioid overdose deaths	Our efforts will decrease opioid overdose deaths by: better connecting survivors of overdose to treatment and other supports; training first responders and community members to identify opioid overdose and respond effectively with Narcan provided via our program; encouraging safe storage and disposal of prescription drugs through the provision of free supplies to prevent diversion; providing education to prescribers on alternatives to opioids and safe tapering; and other death prevention measures as identified by the Sauk County Overdose Death Review Team and other collaborations.	21 people (includes accidental/suicide/undetermined in Sauk County)	14	14
Nurse Family Partnership (NFP): improve the opportunities for healthy futures of high risk families.	Families will plan subsequent births to maximize the potential of young children and high risk families, as measured by less than 20% of families with another pregnancy within 2 years of previous pregnancy.	20%	TBD	TBD based on 2021 data

	2018 Actual	2019 Actual	2020 Actual	2021 Amended Budget	Estimated Year End Actual as of August 2021	2022 Budget	\$ Change from 2021 Amended to 2022 Budget	% Change from 2021 Amended to 2022 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
PUBLIC HEALTH											
<u>Revenues</u>											
Tax Levy	973,004	1,162,065	1,270,121	1,454,218	1,454,218	1,488,930	34,712	2.39%	None	0	0
Grants & Aids	918,463	1,066,909	2,675,963	1,117,436	1,606,188	1,631,318	513,882	45.99%			
User Fees	95,968	120,702	140,667	85,500	97,050	83,500	(2,000)	-2.34%	2022 Total	0	0
Intergovernmental	3,715	2,620	9,095	0	9,000	0	0	0.00%			
Donations	0	0	0	0	0	0	0	0.00%			
Use of Fund Balance	3,122	0	0	501,070	171,103	0	(501,070)	-100.00%	2023	25,000	25,000
									2024	0	0
									2025	0	0
									2026	0	0
Total Revenues	1,994,272	2,352,297	4,095,846	3,158,224	3,337,559	3,203,748	45,524	1.44%			
<u>Expenses</u>											
Labor	1,210,905	1,361,040	1,947,491	1,689,595	1,978,720	1,837,178	147,583	8.73%			
Labor Benefits	388,862	453,509	582,653	640,816	656,239	672,537	31,721	4.95%			
Supplies & Services	371,278	439,178	919,398	802,813	702,600	694,033	(108,780)	-13.55%			
Capital Outlay	23,227	0	0	25,000	0	0	(25,000)	-100.00%			
Addition to Fund Balance	0	98,570	646,304	0	0	0	0	0.00%			
Total Expenses	1,994,272	2,352,297	4,095,846	3,158,224	3,337,559	3,203,748	45,524	1.44%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

**SAUK COUNTY, WISCONSIN
2022 BUDGET
HIGHLIGHTS**

Department: Public Health (PH)

Changes and Highlights to the Department's Budget:

1. Health Data Analyst - Creation of a Health Data Analyst position (\$97,343) and elimination of a Quality Improvement Coordinator (\$94,526). This allows the Health Department to be manage data collection, which is an increasing need.
2. Addition of an Epidemiology Lab Capacity grant to fund Disease Investigation Specialist positions.
3. Addition of a Health Resources & Services (HRSA) grant for \$134,884 and a Drug Free Communities grant for \$125,000. These replace two preprescription drug overdose grants (\$225,522 and \$50,000). Existing staff time is being reallocated to this grant.
4. Addition of multi-year grants related to COVID-19 will fund staff, and likely some other expenditures. Details are yet to be finalized. Immunization grant (\$104,500 over 3 years, \$34,833 estimated in 2022), Recovery grant (\$616,500 over three-and-a-half years, \$176,369 estimated in 2022), and workforce development (\$110,600 over 2 years, \$55,300 estimated in 2022).

	2021 Amended Budget	Cost to Continue Operations in 2022	Change 1	Change 2	Change 3	Change 4	2022 Budget Request
Description of Change			Health Data Analyst	Disease Investigation Specialists	Drug Grants	COVID Grants	
Tax Levy	1,454,218	21,733	-	(2,659)	15,638	-	1,488,930
Use of Fund Balance or Carryforward Funds	501,070	(501,070)					-
All Other Revenues	1,202,936	7,211	2,817	250,990	(15,638)	266,502	1,714,818
Total Funding	3,158,224	(472,126)	2,817	248,331	-	266,502	3,203,748
Labor Costs	2,330,411	(90,015)	2,817		-	266,502	2,509,715
Supplies & Services	802,813	(357,111)	-	248,331			694,033
Capital Outlay	25,000	(25,000)					-
Total Expenses	3,158,224	(472,126)	2,817	248,331	-	266,502	3,203,748

Issues on the Horizon for the Department:

1. NFP Grant – Nurse Family Partnership grant sunsets 2024
2. Wis. State Statute 140 Compliance Review 2022 - completed every 5 years which maintains our Level III Health Department Status
3. Department Transition to Public Health 3.0

Register in Probate / Juvenile Clerk of Court

Department Vision - Where the department would ideally like to be

The department will work collectively with internal and external entities to process and complete electronic and paper filings, promote the use of available resources by pro se filers, and to administer the collection of departmental fees in collaboration with the Sauk County Clerk of Court.

Department Mission - Major reasons for the department's existence and purpose in County government

The mission of the office of Register in Probate / Juvenile Clerk of Court is to maintain the records and perform statutory functions pertaining to Formal and Informal Probate; Juvenile and Adult Adoptions; Juvenile and Adult Guardianships; Juvenile and Adult Mental Commitments; Juvenile Termination of Parental Rights; Children in Need of Protection and Services; Juveniles in Need of Protection and Services; and Juvenile Delinquencies.

Elements of Countywide Mission Fulfilled

Provide fiscally responsible / essential services
Promote safe community
Development of cultural, social, and community values

Strategic Issues Addressed - Fundamental policy choices or critical challenges as defined by the Sauk County Board

General Government - Cooperation
Justice & Public Safety - Security for county buildings / employees

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Continue implementing Chapter 48 Minor Guardianship changes and 2021 revisions. Continue to monitor Emergency Minor Guardianship process.	Provide non-legal assistance in case filings to pro-se filers.	Collaborate with Guardians ad Litem, Court Operations, and local judicial branches in processing under new guidelines and revisions.	12/31/2022
Determine a protocol for timely filing of Annual Reports and Annual Accountings for Juvenile and Adult Guardianship.	Reduce the occurrence of delinquent report and account filings.	Develop a process in collaboration with Sauk County Corporation Counsel/Human Services/Court system to address delinquent filers.	12/31/2022
Utilize available resources within the Clerk of Court office for financials and staff coverage.	Continue to provide information and cross training for Clerk of Courts staff.	Continue collaboration with Sauk County Clerk of Court and staff regarding office coverage; in-court processing; financial operations.	12/31/2022

Program Evaluation

Program Title	Program Description	Mandates and References	2022 Budget		FTE's	Key Outcome Indicator(s)
Register in Probate	Process all county related cases in a timely manner, given the extraneous circumstances arising from case types involving multiple parties, pre-death personal or property matters; severity of situations concerning guardianship or involuntary commitment proceedings. The ever-changing dynamics of statutory changes and form revisions presented for probate create a challenging environment within which the Probate staff need to continually adjust and adapt.	Wis Stat Chapters 814.66 through 879.69 Chapters 51, 54, 55,	User Fees	\$28,500	1.35	Time to closure Notices sent compared to responses received
			TOTAL REVENUES	\$28,500		
			Wages & Benefits	\$110,554		
			Operating Expenses	\$9,368		
			TOTAL EXPENSES	\$119,922		
	COUNTY LEVY	\$91,422				
Juvenile Clerk of Court	Process all county related cases in a timely manner, given the extraneous circumstances arising from severity of charges filed against or on behalf of children and juveniles. The ever-changing dynamics of statutory changes and the cases presented for the juvenile court system create a challenging environment within which Juvenile Clerk of Court staff need to continually adjust and adapt.	Wis Stat Chapter 48 Children's Code; Chapter 938 Juvenile Justice Code; Chapters 51, 54	User Fees	\$0	0.65	Time to closure
			Grants & Aids	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$55,861		
			Operating Expenses	\$31,143		
	TOTAL EXPENSES	\$87,004				
	COUNTY LEVY	\$87,004				
Totals			TOTAL REVENUES	\$28,500	2.00	
			TOTAL EXPENSES	\$206,926		
			COUNTY LEVY	\$178,426		

Register in Probate / Juvenile Clerk of Court

Output Measures - How much are we doing?			
Description	2020 Actual	2021 Estimate	2022 Budget
Probate cases filed / Wills for filing only	347	375	350
Juvenile / Adult Guardianships / Protective Placements filed	82	80	75
Juvenile / Adult Mental Commitments filed	107	130	120
Children in Need of Protection and Services (CHIPS) filed	38	45	35
Termination of Parental Rights / Adoption filed	26/2 (adult)	30	30
Juvenile Delinquency / Juveniles in Need of Protection and Services (JIPS) filed	22/0	22	25
Juvenile Injunctions filed	7	6	7
Pro se filings	127	154	150
Attorney filings	507	540	550
Electronic filings	507	540	550
Paper filings	127	154	150

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2020 Actual	2021 Estimate	2022 Budget
Formal Probate proceedings	Length of time from filing to closure.	12 month closure per statute benchmark	68% = 12 month closure	70% = 12 month closure
Informal Probate proceedings	Length of time from filing to closure.	12 month closure per statute	72% = 12 month closure	70% = 12 month closure
Ancillary Probate proceedings	Length of time from filing to closure.	6 month closure per statute	80% = 6 month closure	80% = 6 month closure
Probate Notices Sent compared to Notice Responses Received	Percentage of responses to notices mailed.	N/A	75%	80%
Juvenile Delinquencies and JIPS	Length of time from filing to case disposition	30-60 days from filing of petition	90% = 30-60 days	90% = 30-60 days
CHIPS	Length of time from filing to case disposition.	45-60 days from filing of petition	90% = 45-60 days	90% = 45-60 days
Juvenile Time to Closure	Length of time from filing to disposition.	90 days maximum per statute.	90 day maximum per statute.	90 day maximum per statute.

	2018 Actual	2019 Actual	2020 Actual	2021 Amended Budget	Estimated Year End Actual as of August 2021	2022 Budget	\$ Change from 2021 Amended to 2022 Budget	% Change from 2021 Amended to 2022 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
REGISTER IN PROBATE											
<u>Revenues</u>											
Tax Levy	199,053	154,613	157,486	172,533	172,533	178,426	5,893	3.42%	None	0	0
Grants & Aids	0	0	542	0	0	0	0	0.00%			
User Fees	26,666	44,737	47,824	25,300	44,500	28,500	3,200	12.65%	2022 Total	0	0
Total Revenues	225,719	199,350	205,852	197,833	217,033	206,926	9,093	4.60%			
<u>Expenses</u>											
Labor	114,010	120,270	125,006	128,714	128,714	132,158	3,444	2.68%	2023	0	0
Labor Benefits	28,626	29,984	31,778	33,091	33,091	34,258	1,167	3.53%	2024	0	0
Supplies & Services	43,441	24,252	37,264	36,028	41,888	40,510	4,482	12.44%	2025	0	0
Addition to Fund Balance	39,642	24,843	11,804	0	13,340	0	0	0.00%	2026	0	0
Total Expenses	225,719	199,350	205,852	197,833	217,033	206,926	9,093	4.60%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

Changes and Highlights to the Department's Budget:

Beginning June 1, 2021, the State Public Defender's office has taken over representation in Chapter 54 and 55 guardianship and protected placement matters. This will decrease Sauk County's cost for court appointed counsel by \$5,750. However, there will no longer be any fees collected, so revenues are also decreasing by \$1,500.

Children in need of protection and services (CHIPS) matters are involving more complex cases and larger family units. There are increased court appointed counsel costs, increasing by \$12,000 to \$28,000.

	2021 Amended Budget	Cost to Continue Operations in 2022	Change 1	Change 2	Change 3	2022 Budget Requested
Description of Change			Ch. 54 & 55 to State Public Defender	CHIPS Increase		
Tax Levy	172,533	(1,857)	(4,250)	12,000		178,426
Use of Fund Balance or Carryforward Funds	0	0				0
All Other Revenues	25,300	4,700	(1,500)			28,500
Total Funding	197,833	2,843	(5,750)	12,000	0	206,926
Labor Costs	161,805	4,611				166,416
Supplies & Services	36,028	(1,768)	(5,750)	12,000		40,510
Capital Outlay	0	0				0
Transfers to Other Funds	0	0				0
Addition to Fund Balance	0	0				0
Total Expenses	197,833	2,843	(5,750)	12,000	0	206,926

Issues on the Horizon for the Department:

The COVID 19 pandemic has and will continue to have a financial effect on all areas of county government. Although at the present time the actual effect is still to be determined, it is evident there will be a reduction in county revenues. Within this department the effect that may be realized will include delayed inventory filings, delayed sales of real estate in probate and guardianship cases, delayed closure of probate cases. These delays could ultimately impact the amount of revenues received within the department, in particular for filing fees which represent the greater portion of the revenue base. Monthly reviews of case deadlines are conducted and will continue to be conducted in an effort to promote timely filings under statutory guidelines. The reviews enable the department to determine trends which may impact revenues.

Register of Deeds

Department Vision - Where the department would ideally like to be

The Register of Deeds will utilize the current technology available to provide the most up to date, accurate, and efficient method of recording documents and facilitating the subsequent search and retrieval of those documents, including, but not limited to the eventual incorporation of past recordings into the most current system.

Department Mission - Major reasons for the department's existence and purpose in County government

The mission of the Register of Deeds Office is to record documents in a timely manner and issue copies of documents, complying with Wisconsin State Statutes (59.43.) This office will file and issue copies of vital records, complying with Wisconsin State Statutes (69.07.) Military records and fixture-based U.C.C. Filings will be recorded in The Register of Deeds. The office will strive to maintain high standards of service and customer satisfaction.

Elements of Countywide Mission Fulfilled

Provide fiscally responsible / essential services
Encourage economic development

Strategic Issues Addressed - Fundamental policy choices or critical challenges as defined by the Sauk County Board

General Government - Placemaking and economic development
General Government - Cooperation
Conservation, Development, Recreation, Culture, and Education - Comprehensive Plan Update
Justice & Public Safety - Coroner's Office and budget
Outside Issues - Affordable/low income housing

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Maintain a grantor/grantee index and a tract index by recording all real estate documents that meet statutory recording requirements.	Yearly total of documents recorded	Facilitate location and retrieval of recorded real estate documents.	Ongoing
File all births, deaths, and marriages occurring in Sauk County. Issue, upon request by qualified applicants, certified copies of those records.	Yearly total of records filed/issued	Allow for search, retrieval and issuance of copies of vital records.	Ongoing
Retro-recording - Grantor/Grantee, legal descriptions and Parcel number	Yearly total of documents added to computerized index	Incorporate historical records (currently on paper) into the computerized index	Ongoing

Program Evaluation

Program Title	Program Description	Mandates and References	2022 Budget	FTE's	Key Outcome Indicator(s)	
Recordings	The Register of Deeds maintains real estate indexes (Grantor/Grantee and Tract) that allow title companies, attorneys, appraisers, Realtors, bankers and any other interested party to research title to a property, based upon documents pertaining to a parcel that have been submitted for recording. Deeds, mortgages, certified survey maps, and numerous other documents affecting title are all considered public record. The Register of Deeds makes these records available to all who request them; however, we do not make any determination as to the status of a parcel at any given time. Such determination is best done by a licensed title professional. Public computers are available at no cost for real estate research. There is a statutory fee for any copy of a real estate document issued by this office.	Wis Stat 59.43 Chapter 706	User Fees / Misc.	\$560,000	2.75	Timeliness of recording Counter Service (public customer) Staff Service (Title companies, funeral directors, attorneys)
			Grants	\$0		
			TOTAL REVENUES	\$560,000		
			Wages & Benefits	\$224,862		
			Operating Expenses	\$20,035		
			TOTAL EXPENSES	\$244,897		
COUNTY LEVY	(\$315,103)					
Vitals	The Register of Deeds maintains records of all births, deaths, and marriages that occur in Sauk County. Unlike real estate records, the public's access to vital records is quite limited. As a result, the Register of Deeds must determine "direct and tangible" interest before allowing research of vital records, or the issuance of copies of vital records. Copies, certified and/or uncertified are issued to qualified requesters, for a statutory fee.	Wis Stat 69.21	User Fees / Misc.	\$45,000	0.25	
			Grants	\$0		
			TOTAL REVENUES	\$45,000		
			Wages & Benefits	\$18,755		
			Operating Expenses	\$1,900		
			TOTAL EXPENSES	\$20,655		
COUNTY LEVY	(\$24,345)					
Totals			TOTAL REVENUES	\$605,000	3.00	
			TOTAL EXPENSES	\$265,552		
			COUNTY LEVY	(\$339,448)		

Output Measures - How much are we doing?

Description	2020 Actual	2021 Estimate	2022 Budget
Documents recorded	19,711	18,000	16,800
Legacy documents entered into computerized index	1,000	1,000	10,000
Vital records filed	2,087	2,100	2,300
Copies of vital records issued	11,795	11,300	11,000

Key Outcome Indicators / Selected Results - How well are we doing?

Description	What do the results mean?	2020 Actual	2021 Estimate	2022 Budget
Timeliness of recording	Important processes are not delayed due to unrecorded transactions.	1 day to record	1 day to record	1 day to record
Number of days all documents were not recorded within one day	Important processes are not delayed due to unrecorded transactions.	-	40	30
LandShark revenue	Business partners, as well as, the public are frequently viewing the records kept by the Register of Deeds.	\$55,000	\$60,000	\$70,000

	2018 Actual	2019 Actual	2020 Actual	2021 Amended Budget	Estimated Year End Actual as of August 2021	2022 Budget	\$ Change from 2021 Amended to 2022 Budget	% Change from 2021 Amended to 2022 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
REGISTER OF DEEDS											
<u>Revenues</u>											
Tax Levy	(320,434)	(319,818)	(303,469)	(337,626)	(337,626)	(339,448)	(1,822)	-0.54%	None	0	0
Other Taxes	254,384	250,602	297,037	250,000	270,000	250,000	0	0.00%			
User Fees	350,432	371,005	419,315	344,000	365,000	355,000	11,000	3.20%	2022 Total	0	0
Total Revenues	284,382	301,789	412,883	256,374	297,374	265,552	9,178	3.58%			
<u>Expenses</u>											
Labor	140,986	143,143	144,499	159,384	159,384	161,074	1,690	1.06%	2023	0	0
Labor Benefits	67,462	69,991	73,878	78,844	78,844	82,543	3,699	4.69%	2024	0	0
Supplies & Services	16,069	14,480	16,307	18,146	18,732	21,935	3,789	20.88%	2025	0	0
Addition to Fund Balance	59,865	74,175	178,199	0	40,414	0	0	0.00%	2026	0	0
Total Expenses	284,382	301,789	412,883	256,374	297,374	265,552	9,178	3.58%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

**SAUK COUNTY, WISCONSIN
2022 BUDGET
HIGHLIGHTS**

Department: Register of Deeds

Changes and Highlights to the Department's Budget:

Real estate activity continued at a high level through 2021, leading to higher revenues than expected. 2021 marked the first year the Register of Deeds was able to accept credit card payments for copies of documents online through our LandShark program. This added service will result in an increase in copy revenue in 2021 by approximately \$15,000.

	2021 Amended Budget	Cost to Continue Operations in 2022	Change 1	Change 2	Change 3	2022 Budget Request
Description of Change						
Tax Levy	(337,626)	(1,822)				(339,448)
Use of Fund Balance or Carryforward Funds	0	0				0
All Other Revenues	594,000	11,000				605,000
Total Funding	256,374	9,178	0			265,552
Labor Costs	238,228	5,389				243,617
Supplies & Services	18,146	3,789				21,935
Capital Outlay	0	0				0
Transfers to Other Funds	0	0				0
Addition to Fund Balance	0	0				0
Total Expenses	256,374	9,178	0			265,552

Issues on the Horizon for the Department:

Continue to incorporate all older records into the new system and enter grantor/grantee information found in old indexes.
Enter parcel numbers of historic documents.
An increased interest in the "shielding" of personally identifiable information in public records may present challenges in the future.

Sheriff's Department

Department Vision - Where the department would ideally like to be

To utilize the staff and resources of the Sauk County Sheriff's Office efficiently and effectively; to maintain the high level of training and equipment for staff; to continue to build crime prevention strategies and programs; to coordinate area-wide police, fire, and ambulance services during emergency situations; to insure the safety and humane treatment of inmates by providing medical care, religious observation opportunities, educational programs, social skills training, job skills training and other services.

Department Mission - Major reasons for the department's existence and purpose in County government

To protect and serve the citizens and visitors of Sauk County with professional, responsible and timely law enforcement through the combined efforts of all divisions within the Office of the Sheriff.

Elements of Countywide Mission Fulfilled

- Provide fiscally responsible / essential services
- Promote safe community
- Encourage economic development
- Stewardship of natural resources
- Development of cultural, social, and community values

Strategic Issues Addressed - Fundamental policy choices or critical challenges as defined by the Sauk County Board

General Government - Placemaking and economic development

General Government - Broadband

General Government - Criminal Justice Coordinating Council and stepping up initiative

General Government - Cooperation

Health and Human Services - Medical assisted treatment program

Justice & Public Safety - Coroner's Office and budget

Justice & Public Safety - Emergency response and preparedness

Justice & Public Safety - Security for county buildings / employees

Justice & Public Safety - Diversion programs / alternatives to incarceration

Justice & Public Safety - Criminal Justice Coordinating Council release planning and re-entry

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Improve tracking of programs completed by inmates, including drops due to discharge versus release.	Keep track monthly of programs offered, and participation/completion rates.	Establish baseline for program participation/completion and use data in future years to determine other programming options.	Ongoing
Attract and retain high quality individuals to work in law enforcement	Decrease vacancies	Increase the number of applicants with recruitment to avoid turnover costs, Change recruitment process to include military and correctional experience and/or college credits.	Ongoing
Increase video court appearances to decrease prisoner transports.	Decrease transports	Continue to work with the Court System to try to increase the video appearances to reduce costs and potential liabilities.	Ongoing
Enhance communications with continued improvement of interoperability with the upgrade to radios throughout the County.	Create a plan for replacements	Creating a better cost savings for the County with bulk purchasing for radio projects.	12/31/2024

Sheriff's Department

Program Evaluation						
Program Title	Program Description	Mandates and	2022 Budget		FTE's	Key Outcome Indicator(s)
Field Services	<p>Patrol activities for crime detection, investigation and prevention. Response to citizen calls for assistance and complaint \ conflict resolution. Traffic patrol and enforcement. Accident crash investigations. Criminal investigations. Record and serve arrest warrants. Record and serve civil process papers. Range - Monthly weapons training and qualification for officer safety and proficiency. Special Events - Parades, house moves, crowd and traffic control for large public events and gatherings. Field Training Officer Program to train all new employees. Accident Reduction - Patrol and traffic enforcement efforts to reduce injury and fatal traffic crashes. Crime Reduction - Criminal investigations and arrests to deter criminal activities and bring to justice those who commit crimes. Humane Officer Program to investigate animal abuse complaints. Accident Reconstruction, Juvenile Delinquency Program - program to assist our schools, Human Services and the public with delinquency and prevention. Crime Stoppers Program - Reward system for citizens to report suspects of crime. Mobile Data Terminal program to provide officers with direct data information from the Time System, Records Management Systems and TRACS. Prisoner Transport- Court, Warrants, Human Services.</p>	Wis. Stats. 59.27 Common Law Duties	User Fees / Misc	\$154,050	42.00	Warrant Served / Warrants Issued Violent crime arrests to occurrences (murder, manslaughter, rape, robbery and aggravated assault)
			Grants	\$219,034		
			TOTAL REVENUES	\$373,084		
			Wages & Benefits	\$4,382,654		
			Operating Expenses	\$642,384		
			TOTAL EXPENSES	\$5,025,038		
			COUNTY LEVY	\$4,651,954		
Jail	<p>Maintain a County Jail & Huber facility. Inmate Programs - Education programs to reduce recidivism. Electronic Monitoring Program - Jail Inmate bracelet program. Field Training Officer Program to train all new employees. Providing a Community Service program for Huber Inmates. Maintain PREA Compliance 28CFR115.111</p>	Wis. Stats. 59.27 Wis. Admin. Code DOC 348/350	User Fees / Misc	\$1,134,305	74.00	GED Program Inmate participation (GED or HSED) Anger Management Inmate participation/completion Cognitive Intervention Inmate participation/completion Employability participation / completion
			Grants	\$10,000		
			Use of Carryforward	\$0		
			TOTAL REVENUES	\$1,144,305		
			Wages & Benefits	\$6,350,728		
			Operating Expenses	\$943,916		
			TOTAL EXPENSES	\$7,294,644		
COUNTY LEVY	\$6,150,339					
Court Security	<p>Courthouse Security for 4 courtrooms and building offices.</p>	Wis. Stats. 59.27	User Fees / Misc	\$638,783	6.00	
			Grants	\$0		
			TOTAL REVENUES	\$638,783		
			Wages & Benefits	\$634,643		
			Operating Expenses	\$3,500		
			TOTAL EXPENSES	\$638,143		
COUNTY LEVY	(\$640)					
Dispatch	<p>911 PSAP (Public Service Answering Point) Dispatch Center and TIME System (Transaction of Information for Management of Enforcement) communications terminal for law enforcement, EMS (Emergency Medical Services) and fire. Field Training Officer Program to train all new employees. Power Phone Program - Emergency Medical First Aid program over the phone by 911 Dispatchers. MABAS (Mutual Aid Box Alarm System) Division 131 Dispatch Center.</p>	Federal Communications Commission	User Fees / Misc	\$0	14.19	
			Grants	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$1,119,192		
			Operating Expenses	\$23,354		
			TOTAL EXPENSES	\$1,142,546		
COUNTY LEVY	\$1,142,546					

Sheriff's Department

Administration & Support	Fleet & Equipment Management - Maintaining and purchasing all Department vehicles and special equipment. Recruit\T\Hiring - Replacing vacant positions with qualified personnel. Employee applicants background investigations program. Grants- Including armor vests for officers, alcohol & speed reduction patrol & enforcement, Ho-Chunk Tribal Grant and Drug Enforcement Grants. Internal Affairs Program - maintaining employee standards and discipline for liability, efficiency and public trust. Vehicle Registration - Motor vehicle license registration program to assist our citizens from having to drive to Madison. Public Open Records Requests including statistics and questionnaires. Uniform Crime Reports program - Mandated State and Federal government monthly reporting on reported crimes and arrests. Triad - Senior Citizens, Sheriff and Police Agencies cooperating to reduce victimization of the elderly. In-service Training - Mandated 24 hours per officer per Wis. Training and Standards Board Requirements. Special Training - Certifications and special training to improve the performance and efficiency of employees. Automated External Defibrillators - Training all Dept. employees on using Automated External Defibrillators and obtaining them for all squad cars to help save lives caused by heart attacks. Child Fingerprinting. Honor Guard. Continuous recruitment program. Budget preparation and Management. Policy and procedure development and management. Coordination of training for Departmental members.	Wis. Stats. 59.27	User Fees / Misc	\$32,280	10.00	
			Grants	\$0		
			Use of Fund Balance	\$0		
			TOTAL REVENUES	\$32,280		
			Wages & Benefits	\$936,085		
			Operating Expenses	\$403,701		
			TOTAL EXPENSES	\$1,339,786		
			COUNTY LEVY	\$1,307,506		
Special Teams	Water safety patrol and rescue services. ERT. (Emergency Response Team) responds to high risk calls involving weapons or barricaded suspects. CIN (Critical Incident Negotiations Team) handles suicide and armed barricaded suspects. Dive Team - Water rescue, body and evidence recovery. K-9 Program - Drug enforcement and missing persons searches. Drug Unit - Special Drug Enforcement Unit (police departments and Sheriff's Department members). Honor Guard, Project Lifesaver.	Wis. Stats. 59.27	User Fees / Misc	\$12,500	-	
			Grants	\$0		
			TOTAL REVENUES	\$12,500		
			Wages & Benefits	\$0		
			Operating Expenses	\$30,900		
			TOTAL EXPENSES	\$30,900		
COUNTY LEVY	\$18,400					
Transport	Civilian employees hired as Limited Term Employees to transport non-violent inmates, juveniles, and mental health patients. Reduces the use of sworn officers on overtime.	Wis. Stats. 59.27	User Fees / Misc	\$10,000	2.24	
			Grants	\$0		
			TOTAL REVENUES	\$10,000		
			Wages & Benefits	\$75,958		
			Operating Expenses	\$18,192		
			TOTAL EXPENSES	\$94,150		
COUNTY LEVY	\$84,150					
Outside Agency Appropriations	Animal Shelter \$201,000 Sauk County Disabled Parking Enforcement Assistance Council \$1,100 Bar Buddies \$5,000		User Fees / Misc	\$0	-	
			Grants	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$0		
			Operating Expenses	125,000		
			TOTAL EXPENSES	\$125,000		
COUNTY LEVY	\$125,000					

Sheriff's Department

Outlay	Field Services Squad Cars - 8	\$264,000	Use of Fund Balance	\$0	-	
	Field Services Unmarked Squad	\$27,000	Grants	\$352,309		
	Radio & Communications Equipment	\$352,309	TOTAL REVENUES	\$352,309		
	Admin Unmarked	\$29,000	Operating Expenses	\$598,309		
			TOTAL EXPENSES	\$598,309		
			COUNTY LEVY	\$246,000		
Sheriff Totals			TOTAL REVENUES	\$2,563,261	148.43	
			TOTAL EXPENSES	16,288,518		
			COUNTY LEVY	\$13,725,255		

Costs Reflected in Other Department Budgets

Other Departments	The Sheriff's Department budget reflects activities over which the Sheriff has responsibility. Building and debt service costs related to the Law Enforcement Center that are recorded in other County budgets. *Debt Service is funded by sales tax. However, if sales tax did not fund debt service, the tax levy would be decreased elsewhere.		Wages & Benefits	\$105,418	2.00	
			Operating Expenses	\$534,415		
			Debt Service*	\$0		
			Capital Outlay	\$342,665		
			TOTAL EXPENSES	\$982,498		
			COUNTY LEVY	\$982,498		

Total with Other Department Expenses			TOTAL REVENUES	\$2,563,261	150.43	
			TOTAL EXPENSES	\$17,271,016		
			COUNTY LEVY	\$14,707,753		

Output Measures - How much are we doing?

Description	2020 Actual	2021 Estimate	2022 Budget
Field Services Division calls for Service	12,508	13,458	16,000
Calls for Service Received by Dispatch	73,117	73,200	75,000
Traffic Accidents	1,076	1,100	1,300
Civil Process	1,607	2,000	2,000
Bookings	2,194	3,154	3,200
Community Service hours by Inmates	1,405	1,500	1,500

Key Outcome Indicators / Selected Results - How well are we doing?

Description	What do the results mean?	2020 Actual	2021 Estimate	2022 Budget
Warrant Served/Warrants Issued	The Deputies have been actively trying to check addresses for warrants	286/691=41%	590/1120=53%	700/1200=58%
Inmate Programs	Inmates are participating in the programs provided	*No data due to Covid	*No data due to Covid	25/50=50%

	2018 Actual	2019 Actual	2020 Actual	2021 Amended Budget	Estimated Year End Actual as of August 2021	2022 Budget	\$ Change from 2021 Amended to 2022 Budget	% Change from 2021 Amended to 2022 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
SHERIFF											
<u>Revenues</u>											
Tax Levy	12,318,165	12,650,905	12,954,197	13,426,583	13,426,583	13,725,257	298,674	2.22%	Squad Car Replacements - 8	217,000	217,000
Grants & Aids	200,988	264,551	488,066	141,780	313,479	629,123	487,343	343.73%	Unmarked Squad	29,000	29,000
Fees, Fines & Forfeitures	9,365	8,344	8,103	7,500	8,090	8,000	500	6.67%	Radio/Communications Equipment	352,309	0
User Fees	442,076	499,648	351,702	471,685	392,002	449,846	(21,839)	-4.63%			
Intergovernmental	1,450,679	1,432,801	1,460,215	1,401,523	1,477,437	1,349,292	(52,231)	-3.73%	2022 Total	598,309	246,000
Donations	0	0	0	1,500	0	0	(1,500)	-100.00%			
Miscellaneous	12,243	77,187	31,779	12,900	27,000	17,000	4,100	31.78%			
Transfer from other Funds	0	0	0	0	0	110,000	110,000	0.00%	2023	737,837	346,000
Use of Fund Balance	0	16,101	54,563	0	0	0	0	0.00%	2024	717,832	379,000
									2025	379,000	379,000
Total Revenues	14,433,517	14,949,537	15,348,625	15,463,471	15,644,591	16,288,518	825,047	5.34%	2026	320,000	320,000
<u>Expenses</u>											
Labor	8,455,202	8,853,345	9,002,388	9,266,549	9,088,415	9,563,127	296,578	3.20%			
Labor Benefits	3,134,013	3,309,450	3,536,481	3,732,416	3,585,592	3,936,135	203,719	5.46%			
Supplies & Services	2,230,319	2,371,651	2,316,174	2,144,506	2,292,328	2,190,947	46,441	2.17%			
Capital Outlay	342,128	415,090	493,582	320,000	314,287	598,309	278,309	86.97%			
Addition to Fund Balance	271,855	0	0	0	363,969	0	0	0.00%			
Total Expenses	14,433,517	14,949,537	15,348,625	15,463,471	15,644,591	16,288,518	825,047	5.34%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

Changes and Highlights to the Department's Budget:

Change 1

Based on Department of Corrections removing inmates, housing revenue was decreased.

Change 2

In 2021, the last of the debt service for the Law Enforcement Center will be paid off. After that, jail assessment revenues can be used to fund jail facility costs so long as these costs are within the statutory limits.

Change 3

The 2022 budget includes use of American Rescue Plan Act revenues for radio and communications equipment replacements totaling \$428,343. This is first year of a three-year replacement plan.

Change 4

Two Court Security Officers were added in 2022 to facilitate enhanced Courthouse security. The total cost of court security is charged back to the Circuit Courts budget.

	2021 Amended Budget	Cost to Continue Operations in 2022	Change 1	Change 2	Change 3	Change 4	2022 Budget
Description of Change			Housing Revenue Decrease	Jail Assessment No Longer for Debt Service	ARPA Funds for Radio / Comm Equipment	Addition of 2 Court Security Officers	
Tax Levy	13,426,583	171,475	237,199	(110,000)			13,725,257
Use of Fund Balance or Carryforward Funds		0					0
All Other Revenues	2,036,888	19,433	(237,199)	110,000	428,343	205,796	2,563,261
Total Funding	15,463,471	190,908	0	0	428,343	205,796	16,288,518
Labor Costs	12,998,965	294,501				205,796	13,499,262
Supplies & Services	2,144,506	(29,593)			76,034		2,190,947
Capital Outlay	320,000	(74,000)			352,309		598,309
Transfers to Other Funds	0	0					0
Addition to Fund Balance	0	0					
Total Expenses	15,463,471	190,908	0	0	428,343	205,796	16,288,518

Issues on the Horizon for the Department:

Housing revenue currently offsets about 5% of the property tax request; however, if we lose rentals in the future we would need to offset the loss in some way. In 2022 we are losing Department of Corrections inmates at a reduction of \$237,199.

Surveyor

Department Vision - Where the department would ideally like to be

The County Surveyor's office is responsible for conducting and/or overseeing all activity with regards to remonumentation, maintenance and perpetuation of the physical corners of the Public Land Survey System (PLSS). The Surveyor's office is the repository for records pertaining to the PLSS, real property boundaries and geodetic control information within the County. The County Surveyor is responsible for developing, maintaining, and providing access to these records by Surveyors, other professionals and the general public as well as other Departments in County, State, and Federal Government. Additionally, by provisions of the Sauk County Ordinance 43.65, the County Surveyor is responsible for critical review of Certified Survey Maps and Plats of Surveys, an authority which has not been provided for by State Statutes. This is very positive advancement in the level of service that is being provided to the people of Sauk County.

Department Mission - Major reasons for the department's existence and purpose in County government

To provide for the remonumentation and maintenance of the Public Land Survey System (PLSS), being the Section Corners and Quarter Corners throughout Sauk County. It is also the responsibility of the County Surveyor to provide mediation and resolution of controversies, disputes, and questions with regards to the locations of those corners, and also, through the provisions of the County Surveyor Ordinance, with regards to any and all surveys conducted in the county. The County Surveyor is also responsible for filing survey maps and reports of remonumentation and perpetuation of the 2,912 original PLSS corners, as well as the PLSS corners not originally monumented, or monumented by past County Surveyors, and providing copies of these documents as they are requested. The County Surveyor may also be responsible for providing or administering Surveying related support services to other departments in the County as requested and where sufficient funding is provided.

Elements of Countywide Mission Fulfilled

Provide fiscally responsible / essential services
Encourage economic development
Stewardship of natural resources
Development of cultural, social, and community values

Strategic Issues Addressed - Fundamental policy choices or critical challenges as defined by the Sauk County Board

General Government - Placemaking and economic development
General Government - Cooperation
Conservation, Development, Recreation, Culture, and Education - Comprehensive Plan Update
Conservation, Development, Recreation, Culture, and Education - Great Sauk State Trail completion
Conservation, Development, Recreation, Culture, and Education - Protect air, water, and land
Public Works - Highway building
Public Works - Tri County Airport
Public Works - Improve highways/road maintenance
Public Works - Great Sauk State Trail (bridge and trail)
Outside Issues - Affordable/low income housing
Outside Issues - Transportation
Outside Issues - Communication - into and with the community

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Complete Remonumentation of Lost Corners	Annual Reports	Reestablish at least 15 missing or lost PLSS corners.	Ongoing
Statutory Corner Maintenance Continued	Annual Reports	Perpetuate at least 5% of total corners in the County annually as per Statutes.	Ongoing annually
Establish Internet Availability of Old and New Records	Annual Reports	Continue recording, maintaining, and updating survey records.	Ongoing
Provide availability of Survey Records via Internet	Annual Reports	Establish and maintain Internet availability of Survey records.	Ongoing
Provide accurate locations for PLSS Corners, County-wide.	Annual Reports	Establish G.P.S. coordinates on all County PLSS corners.	12/31/2024
Finish Filling In Gaps From Past County Surveyors	Annual Reports	Complete tie sheets database updates	Ongoing annually

Surveyor

Program Evaluation							
Program Title	Program Description	Mandates and References	2022 Budget		FTE's	Key Outcome Indicator(s)	
Surveyor	Continue remonumentation, maintenance, and perpetuation of the PLSS corners. Respond to and help resolve issues with regards to PLSS corners and Surveys. Coordinate with Land Resources and Environment, Land Information, Treasurer, and other Departments as well as with other public and private parties in reviewing Certified Survey Maps, Condominium Plats, and Plats of Survey which have been submitted. Provide information and education to other units of Government and the general public. Coordination and cooperation with Mapping Department, Land Information Officer and Land Records Council in providing for scanning of new records, database maintenance, and preparations in an ongoing effort to provide internet access to the public of all County Survey Records.	Wis. Stats. 59.45 and 59.74 Sauk County Code of Ordinances, Ch. 43.65	User Fees / Misc	\$0	1.00	G.P.S. Coordinates Map Production Document scans	
			Grants	\$0			
			TOTAL REVENUES				\$0
			Wages & Benefits	\$55,539			
			Operating Expenses	\$19,482			
			TOTAL EXPENSES				\$75,021
COUNTY LEVY		\$75,021					
Totals			TOTAL REVENUES		1.00		
			TOTAL EXPENSES				\$0
			COUNTY LEVY				\$75,021

Output Measures - How much are we doing?			
Description	2020 Actual	2021 Estimate	2022 Budget
Corner Remonumentation	17	15	15
Corner Maintenance	168	200	200
G.P.S. Coordinates on corners	168	200	200
Review of Plats of Survey	240	200	200
Number of Standard Corners	2,912	2,912	2,912

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2020 Actual	2021 Estimate	2022 Budget
Document Scans Section Corner Tie Sheets and Section Summaries	Documents hyperlinked to GIS map to facilitate on-line research	168	200	200
G.P.S. Coordinates Map Production - Number of coordinate sets	G.P.S. maps show relationships between all corners to facilitate error corrections	168	200	200

	2018 Actual	2019 Actual	2020 Actual	2021 Amended Budget	Estimated Year End Actual as of August 2021	2022 Budget	\$ Change from 2021 Amended to 2022 Budget	% Change from 2021 Amended to 2022 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
SURVEYOR											
<u>Revenues</u>											
Tax Levy	81,346	81,026	79,141	81,047	81,047	75,021	(6,026)	-7.44%	None	0	0
Intergovernmental	0	0	0	0	0	0	0	0.00%			
Total Revenues	<u>81,346</u>	<u>81,026</u>	<u>79,141</u>	<u>81,047</u>	<u>81,047</u>	<u>75,021</u>	<u>(6,026)</u>	<u>-7.44%</u>	2022 Total	<u>0</u>	<u>0</u>
<u>Expenses</u>											
Labor	25,513	41,629	48,662	50,716	50,716	50,860	144	0.28%	2023	0	0
Labor Benefits	2,243	3,740	4,443	4,575	4,575	4,679	104	2.27%	2024	0	0
Supplies & Services	17,847	12,594	14,084	25,756	25,755	19,482	(6,274)	-24.36%	2025	0	0
Addition to Fund Balance	35,743	23,063	11,952	0	1	0	0	0.00%	2026	0	0
Total Expenses	<u>81,346</u>	<u>81,026</u>	<u>79,141</u>	<u>81,047</u>	<u>81,047</u>	<u>75,021</u>	<u>(6,026)</u>	<u>-7.44%</u>			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

**SAUK COUNTY, WISCONSIN
2022 BUDGET
HIGHLIGHTS**

Department: SURVEYOR

Changes and Highlights to the Department's Budget:

There are no substantial changes on the horizon for the Surveyor Department. Efforts begun in 2021 to rehabilitate Survey Records to optimize available storage space will continue, and budget considerations for those efforts have already been addressed in how the 2021 Budget was revised, and those changes are requested to continue as they were put in place.

	2021 Amended Budget	Cost to Continue Operations in 2022	Change 1	Change 2	Change 3	2022 Budget Request
Description of Change						
Tax Levy	81,047	(6,026)				75,021
Use of Fund Balance or Carryforward Funds	0	0				0
All Other Revenues	0	0				0
Total Funding	81,047	(6,026)	0	0	0	75,021
Labor Costs	55,291	248				55,539
Supplies & Services	25,756	(6,274)				19,482
Capital Outlay	0	0				0
Transfers to Other Funds	0	0				0
Addition to Fund Balance	0	0				0
Total Expenses	81,047	(6,026)	0	0	0	75,021

Issues on the Horizon for the Department:

The County Surveyor continues to develop updated paper filing systems (as required by State Statutes), as well as cooperating with the Land Information Department to maintain and update online available Survey Records. There are no new initiatives that have begun, or are anticipated in 2022. It will be an ongoing continuation of the updating and upgrading of the records systems, which is a substantial undertaking in and of itself.

Treasurer / Real Property Lister

Department Vision - Where the department would ideally like to be

To continue to maintain our level of excellent service to the public and other county offices. Learn to better utilize the existing tools we have and continually search for more efficient processes for all facets of our department. Provide information for the public via our web site. Continue to find ways to increase revenues and decrease expenses.

Department Mission - Major reasons for the department's existence and purpose in County government

To administer and fulfill the duties as defined in the Wisconsin State Statutes. This includes property tax collection; receiving, disbursing and investing county funds; maintenance of assessment rolls, property descriptions and tax parcel maps; completion of tax rolls and tax bills; tax deed land acquisitions and sales; unclaimed funds; monitoring of converted agricultural land; Lottery & Gaming Credit maintenance and Land Records Council representation.

Elements of Countywide Mission Fulfilled

Provide fiscally responsible / essential services

Strategic Issues Addressed - Fundamental policy choices or critical challenges as defined by the Sauk County Board

General Government - Cooperation

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Up-to-date, organized, properly identified Treasurer/Assessment records to comply with statutory record retention policies	Paper records past their retention time period will be destroyed. Items are easily accessed when needed.	Need to inventory current records, identify their retention period, organize for easy and understandable access. Scan and index some records. De-clutter current work and storage areas.	12/31/2022

Program Evaluation

Program Title	Program Description	Mandates and References	2022 Budget		FTE's	Key Outcome Indicator(s)
Treasurer	Receive and Disburse all County Monies, Complete Tax Roll and Tax Bills, Tax Deed Lands, Property Tax Collection, Unclaimed Funds, Investing of County Funds, Drainage District Treasurer, Bankruptcy Filings, Land Information Council	Wis Stat §§ Chapters 26, 25, 34, 59, 60, 66, 69, 80, 74, 75, 77, 174, 236, 814, 990	Other Revenues	\$826,065	3.00	Average rate of investments Percentage of current year taxes delinquent as of September 1
			Use of Fund Balance	\$0		
			TOTAL REVENUES	\$826,065		
			Wages & Benefits	\$233,950		
			Operating Expenses	\$112,155		
			TOTAL EXPENSES	\$346,105		
COUNTY LEVY	(\$479,960)					
Totals			TOTAL REVENUES	\$826,065	3.00	
			TOTAL EXPENSES	\$346,105		
			COUNTY LEVY	(\$479,960)		

Treasurer / Real Property Lister

Output Measures - How much are we doing?				
Description		2020 Actual	2021 Estimate	2022 Budget
Acres of Ag Use Converted / \$ Amount (Cty Share)		56 / \$5,988	25 / \$6,000	30 / \$9,000
Address Changes Processed		681	650	750
Lottery Credit Letters Sent		144	100	100
Tax Receipts Processed		10,630	11,000	11,000
County Department Receipts Processed		7,173	7,000	7,000
Payroll Checks/Advices Processed		17,829	17,800	17,800
Accounts Payable Checks Processed		8,575	9,000	9,000
Tax Certificates Issued for Delinquent Taxes (Current Year)		2,113	1,300	1,300
Amount Due for Tax Certificates Issued for Delinquent Taxes (Current Year)		\$5,849,189	\$1,800,000	\$1,800,000
Certified Mailings Sent to Owners/Interested Parties for Tax Foreclosure		236	250	250
Properties Taken by Tax Foreclosure		21	25	25
Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2020 Actual	2021 Estimate	2022 Budget
Weighted average rate of investments	The higher the rate, the more interest income earned	0.31%	0.13%	0.09%
Percentage of current year taxes delinquent as of September 1 (Sale Book as compared to % of taxes assessed)	Indication of how current tax year payments are being paid	22.00%	1.35%	1.35%
Time to check eligibility for Lottery Credit Certification	Indication of how long to administer the Lottery Credit Certification. Lottery Credits in general are a lot of work	5-15 minutes	5-15 minutes	5-15 minutes

	2018 Actual	2019 Actual	2020 Actual	2021 Amended Budget	Estimated Year End Actual as of August 2021	2022 Budget	\$ Change from 2021 Amended to 2022 Budget	% Change from 2021 Amended to 2022 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
TREASURER											
<u>Revenues</u>											
Tax Levy	(432,593)	(747,246)	(313,026)	(422,449)	(422,449)	(479,960)	(57,511)	-13.61%	None	0	0
Other Taxes	528,055	700,146	600,337	418,065	468,065	493,065	75,000	17.94%			
Grants & Aids	130,753	127,377	126,426	125,000	125,000	125,000	0	0.00%	2022 Total	0	0
Fees, Fines & Forfeitures	9,834	7,848	5,989	3,500	14,000	3,500	0	0.00%			
User Fees	12,502	15,184	17,189	14,800	14,100	10,500	(4,300)	-29.05%			
Intergovernmental	29,309	155,773	90,936	30,000	30,000	33,000	3,000	10.00%	2023	0	0
Interest	728,611	942,411	495,248	250,000	130,000	136,000	(114,000)	-45.60%	2024	0	0
Miscellaneous	43,990	44,689	220,078	15,000	35,000	25,000	10,000	66.67%	2025	0	0
Use of Fund Balance	0	0	0	0	28,391	0	0	0.00%	2026	0	0
Total Revenues	1,050,462	1,246,182	1,243,177	433,916	422,107	346,105	(87,811)	-20.24%			
<u>Expenses</u>											
Labor	283,666	295,188	318,616	227,925	227,925	180,599	(47,326)	-20.76%			
Labor Benefits	111,766	107,341	112,774	93,215	93,215	53,351	(39,864)	-42.77%			
Supplies & Services	404,716	110,103	135,494	112,776	100,967	112,155	(621)	-0.55%			
Addition to Fund Balance	250,314	733,551	676,293	0	0	0	0	0.00%			
Total Expenses	1,050,462	1,246,182	1,243,177	433,916	422,107	346,105	(87,811)	-20.24%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

**SAUK COUNTY, WISCONSIN
2022 BUDGET
HIGHLIGHTS**

Department: Treasurer/Real Property Lister

Changes and Highlights to the Department's Budget:

1. Real Property Listing to Land Records Modernization budget: Effective May 2, 2021, the real property listing function transferred from the Treasurer's office to the Land Records Modernization budget. This transfer included 3 staff and related other expenses. The purpose of this transfer was to consolidate the duties with related functions in Land Records.
2. Investments: Interest rates have decreased since the second quarter of 2019. Principle investments remain consistent and allow for interest reinvestment.

	2021 Revised Budget	Cost to Continue Operations in 2022	Change 1	Change 2	Change 3	2022 Budget Request
Description of Change			Real Property Listing	Investments		
Tax Levy	(422,449)	(80,372)	(91,139)	114,000		(479,960)
Use of Fund Balance or Carryforward Funds	0	0				0
All Other Revenues	856,365	83,700		(114,000)		826,065
Total Funding	433,916	3,328	(91,139)	0	0	346,105
Labor Costs	321,140	3,949	(91,139)			233,950
Supplies & Services	112,776	(621)				112,155
Capital Outlay	0	0				0
Transfers to Other Funds	0	0				0
Addition to Fund Balance	0	0				0
Total Expenses	433,916	3,328	(91,139)	0	0	346,105

Issues on the Horizon for the Department:

Continue monitoring interest rate trends.

Veterans Service Office

Department Vision - Where the department would ideally like to be

Sauk County Veterans will be treated with exceptional service by a staff of highly trained and knowledgeable advocates.

Department Mission - Major reasons for the department's existence and purpose in County government

In recognition of the special sacrifices that veterans and their families have made, the Sauk County Veterans Service Office is dedicated to providing the highest quality service to Sauk County veterans and their family members by utilizing all available resources including federal, state, county and civic. We strive to keep veterans and their family members informed of all pertinent information through the use of all available technologies and actively work for the protection of veterans benefits.

Elements of Countywide Mission Fulfilled

Promote safe community
Encourage economic development
Development of cultural, social, and community values

Strategic Issues Addressed - Fundamental policy choices or critical challenges as defined by the Sauk County Board

General Government - Placemaking and economic development

General Government - Criminal Justice Coordinating Council and stepping up initiative

General Government - Cooperation

Health and Human Services - Peer learning groups

Health and Human Services - Visiting nurses / home health care / isolated individuals

Health and Human Services - Comprehensive community services

Justice & Public Safety - Diversion programs / alternatives to incarceration

Justice & Public Safety - Criminal Justice Coordinating Council release planning and re-entry

Outside Issues - Affordable/low income housing

Outside Issues - Workforce development

Outside Issues - Transportation

Outside Issues - Communication - into and with the community

Outside Issues - Homelessness

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Develop a plan to expand outreach to include remote service. We will establish an occasional presence in different parts of Sauk County to facilitate a higher profile and to make it easier for veterans to meet with staff and learn about their benefits.	Track how many times we offered services remotely.	By being available in different locations we will make it easier for veterans outside of the Baraboo area to avail themselves of our services and access their benefits.	12/31/2022
Develop and implement a system to reach out to retired-disabled veterans who have not reached a 50% or higher VA disability rating.	Track the number of veterans contacted & appointments made.	Utilizing VetraSpec the Veterans Service Office staff will identify the retired-disabled veterans that are service-connected at less than 50%. We will contact these veterans by the most expeditious means, inviting them to meet with us to identify possible increase in rating percentage.	12/31/2022
Develop & implement a veterans benefits presentation series to increase public awareness of the benefits that veterans and their dependents have earned with their service.	Track the number of presentations.	Identify the topics and content of presentations. Identify locations for presentations in the different areas of the county. Promote through all available media outlets to include traditional and social media and public awareness of how military service affects mental health.	12/31/2022

Veterans Service Office

Program Evaluation						
Program Title	Program Description	Mandates and References	2022 Budget	FTE's	Key Outcome Indicator(s)	
Veterans Service	Provide information, education and individual benefits counseling to veterans and their families. When appropriate, assist them in making application for State & Federal Benefits: education, compensation, health care, pension and burial. Produce a newsletter to keep veterans informed of new and changing benefits, attend events and meetings as appropriate to promote the Veterans Service Office and veteran benefits.	Wisconsin Statute 45.80, 45.82	Use of Carryforward	\$0	4.60	33% of the Disabled Veterans Contacted by the Veterans Service Office Staff Will Complete a Full Benefits Review.
			Grants	\$12,650		
			TOTAL REVENUES	\$12,650		
			Wages & Benefits	\$350,809		
			Operating Expenses	\$24,066		
			TOTAL EXPENSES	\$374,875		
COUNTY LEVY	\$362,225					
Commission	Assist veterans in making application for relief funds. Act as the intermediary between the veterans and the commissioners to expedite the application process. If an application is approved, provide vouchers to the veteran or payment to the vendor. Additionally liaison with partners to seek alternative and more appropriate options for our needy/homeless vets.	Wisconsin Statute 45.81	Grants	\$0	0.39	Veterans avoid homeless and dependence on other county services. Veterans benefit by having reduced stress about finances. Suicide prevention.
			Use of Carryforward	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$24,492		
			Operating Expenses	\$22,028		
			TOTAL EXPENSES	\$46,520		
COUNTY LEVY	\$46,520					
Care of Graves	Implemented perpetual care with cemeteries in 2021-22. Continue to disperse flag holders for veteran graves.	Wisconsin Statute 45.85	Use of Fund Balance	\$0	0.01	
			Grants	\$0		
			TOTAL REVENUES	\$0		
			Wages & Benefits	\$497		
			Operating Expenses	\$3,000		
			TOTAL EXPENSES	\$3,497		
COUNTY LEVY	\$3,497					
Totals			TOTAL REVENUES	\$12,650	5.00	
			TOTAL EXPENSES	\$424,892		
			COUNTY LEVY	\$412,242		

Output Measures - How much are we doing?			
Description	2020 Actual	2021 Estimated	2022 Budget
Number of Federal Applications for Veterans Benefits Processed	3,984	4,100	3,900
Homeless veterans assisted annually	76	65	65
Number of Veteran Contacts	23,178	23,000	24,000
Monetary Impact to Sauk County from Federal Sources - actual dollars and benefit value	41,027,000	42,000,000	47,000,000
Property tax refund to Sauk County Veterans from state	609,975	570,000	600,000
Number of Veterans who Received Relief and Subsequent Services	29	120	120
Number of times remote services offered	0	6	6
Number of veterans retired-disabled contacts/appointments	14/5	10/4	30/10
Number of veteran benefits presentations for public awareness of benefits	0	6	6

Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2020 Actual	2021 Estimated	2022 Budget
33% of the Disabled Veterans Contacted by the Veterans Service Office Staff Will Complete a Full Benefits Review.	Veterans are being sufficiently compensated for their disabilities and are aware of and using the ancillary benefits	27%	25%	33%
Assist veterans in making application for relief funds. Act as the intermediary between the veterans and the commissioners to expedite the application process. If an application is approved, provide vouchers to the veteran or payment to the vendor. Additionally liaison with partners to seek alternative and more appropriate options for our needy/homeless vets.	Veterans avoid homeless and dependence on other county services. Veterans benefit by having reduced stress about finances. Suicide prevention. (homeless/at risk vets and vet relief apps)	76	120	120

	2018 Actual	2019 Actual	2020 Actual	2021 Amended Budget	Estimated Year End Actual as of August 2021	2022 Budget	\$ Change from 2021 Amended to 2022 Budget	% Change from 2021 Amended to 2022 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
VETERANS SERVICE											
<u>Revenues</u>											
Tax Levy	338,857	345,371	383,598	414,153	414,153	412,243	(1,910)	-0.46%	None	0	0
Grants & Aids	11,500	11,500	11,500	11,500	11,500	12,650	1,150	10.00%			
Use of Fund Balance	0	0	0	57,221	51,530	0	(57,221)	-100.00%	2022 Total	0	0
Total Revenues	350,357	356,871	395,098	482,874	477,183	424,893	(57,981)	-12.01%			
<u>Expenses</u>											
Labor	229,441	241,972	288,673	295,122	295,122	303,701	8,579	2.91%	2023	0	0
Labor Benefits	54,511	58,259	66,056	69,644	69,644	72,098	2,454	3.52%	2024	0	0
Supplies & Services	48,026	47,175	38,414	118,108	112,417	49,094	(69,014)	-58.43%	2025	0	0
Addition to Fund Balance	18,379	9,465	1,955	0	0	0	0	0.00%	2026	0	0
Total Expenses	350,357	356,871	395,098	482,874	477,183	424,893	(57,981)	-12.01%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

Changes and Highlights to the Department's Budget:

2022 goals include more outreach which will result in additional travel mileage.

\$53,500 of general fund balance was budgeted in 2021 to make endowments to cemeteries for perpetual care of veterans' graves. This eliminates a recurring expense in future annual budgets (\$7,800 in 2021), provides cemeteries with more flexibility, and reduces the administrative burden of writing numerous checks every year.

The Veteran Service Aid for Veterans Relief was decreased by \$3,721 for previous carryforward and an additional \$3,000 based on prior year's history of expenditures.

	2021 Amended Budget	Cost to Continue Operations in 2022	Change 1	Change 2	Change 3	2022 Budget Request
Description of Change			Perpetual Care of Veterans' Graves	Increase Veterans Service Aid		
Tax Levy	414,153	8,890	(7,800)	(3,000)		412,243
Use of Fund Balance or Carryforward Funds	57,221	0	(53,500)	(3,721)		0
All Other Revenues	11,500	1,150				12,650
Total Funding	482,874	10,040	(61,300)	(6,721)	0	424,893
Labor Costs	364,766	11,032				375,798
Supplies & Services	118,108	(992)	(61,300)	(6,721)		49,095
Capital Outlay	0	0				0
Transfers to Other Funds	0	0				0
Addition to Fund Balance	0	0				0
Total Expenses	482,874	10,040	(61,300)	(6,721)	0	424,893

Issues on the Horizon for the Department:

* The national work queue (NWQ) at the Federal Department of Veterans Affairs continues to significantly consume the department case management time and resources. We expect this to continue.

* The Federal VA added 6 new conditions that are presumptive for service connection for veterans that served in Vietnam and South West Asia. This will add significant workload for staff.

* Homelessness – We have seen a sharp rise in homelessness in Sauk County over the past few years, mental health is frequently a core reason. We expect this increase to continue into 2022 and beyond. Trying to get these vet's connected to mental health services is a significant challenge when services are not available

* As we get better at identifying mental health issues with the veterans we serve, we have noticed that accessibility and qualification issues are a significant obstacle for many of our veterans. Treatment & counseling of certain family members of our veterans is an unmet need. Two key reasons that many of our veterans do not seek the help and treatment they need is that there is no warm hand off – we are asking them to contact a complete stranger and often the stranger is not a fellow veteran, so they often choose to suffer silently. There is no outreach within Sauk County for veterans that are unable to travel to meet with a counselor in person. The sharing of the new counselor with Human Services will fill a small part of this gap. However, we still have a need for somebody that can diagnose and assist veterans with VA paperwork.

* We dealt with 76 homeless/at-risk of homeless veterans in 2020. The vast majority of the financial assistance they received was Federal grant dollars that may not be available in 2022. Also, they are restricted to how often those funds can be used, therefore the commission believes the additional funding may be needed in the future.

Women, Infants & Children

Department Vision - Where the department would ideally like to be

The Sauk County Health Department is an independent, nationally accredited, Level III health department that builds and sustains a healthy diverse community.

Department Mission - Major reasons for the department's existence and purpose in County government

The Sauk County Health Department protects Sauk County residents and visitors by taking action through collaboration to promote health and safety and prevent illness, injury and disease.

Elements of Countywide Mission Fulfilled

- Provide fiscally responsible / essential services
- Promote safe community
- Encourage economic development
- Development of cultural, social, and community values

Strategic Issues Addressed - Fundamental policy choices or critical challenges as defined by the Sauk County Board

- Conservation, Development, Recreation, Culture, and Education - Comprehensive Plan Update
- Health and Human Services - Commitment to Health Care Center
- Justice & Public Safety - Emergency response and preparedness
- Justice & Public Safety - Criminal Justice Coordinating Council release planning and re-entry
- Outside Issues - Affordable/low income housing
- Outside Issues - Workforce development
- Outside Issues - Transportation
- Outside Issues - Communication - into and with the community
- Outside Issues - Homelessness

Goals - Desired results for department	Measures - How to tell if goals are being met	Objectives - Specific projects	Completion Date
Increase awareness of Farmers Markets to Sauk County residents	Increase redemption rate of Farmer's Market checks to 62%	<ol style="list-style-type: none"> 1. Keep WIC Farmer's Markets webpage updated with produce availability biweekly. 2. Promote healthy eating and physical activity with at least 10 posts on Social Media. 3. Send a minimum of 8 text message reminders to WIC participants throughout the season. 	11/01//2022
Improve breastfeeding duration rates of Women, Infants & Children (WIC) mothers	The breastfeeding duration rates would increase	<ol style="list-style-type: none"> 1. 55% of WIC mothers breastfeed until baby is 6 months old. 2. Provide breast feeding support, education, training, and promotion to at least 3 Sauk County employers. 	12/31/2022
Maximize WIC services to WIC-eligible families	WIC participation rates would increase	<ol style="list-style-type: none"> 1. Ensure 97% of the assigned WIC caseload participates in WIC services. 2. scheduled social media posts about the WIC program, bi-monthly. 3. Outreach on a monthly basis to organizations, churches, schools, medical providers and other agencies that work with low income families. 	12/31/2022

Women, Infants & Children

Program Evaluation						
Program Title	Program Description	Mandates and References	2022 BUDGET	FTE's	Key Outcome Indicator(s)	
Women, Infants & Children Grant (WIC)	Provides nutritious food and nutrition counseling to help keep pregnant, postpartum, and breast feeding women, infants and children under five years of age healthy and strong. The WIC program provides food benefits to WIC families to shop at the local grocery stores and farmers markets to improve the health of Sauk County residents. The dollars received from this grant are based on client caseload and can change annually.	42 USC Section 1771-1793 Rag 7CFR Part 246	User Fees / Misc.	\$9,865	3.46	97% of WIC caseload will be maintained
			Grants	\$324,979		
			Use of Carryforward	\$13,615		
			TOTAL REVENUES	\$348,459		
			Wages & Benefits	\$324,125		
			Operating Expenses	\$24,334		
			TOTAL EXPENSES	\$348,459		
COUNTY LEVY	\$0					
Peer Counseling	The Sauk County WIC Program continues to receive grant funding for Breastfeeding Peer Counselors. The program has 2 peer counselors who provide breastfeeding support through home visits, telephone contacts, and visits at clinic, along with bilingual peer counseling for the non-English speaking population.	42 USC Section 1771-1793 Reg 7CFR Part 246	User Fees / Misc.	\$0	0.02	Improve breast feeding rates at six (6) months to 55%.
			Grants	\$22,083		
			Use of Carryforward	(\$8,549)		
			TOTAL REVENUES	\$13,534		
			Wages & Benefits	\$1,749		
			Operating Expenses	\$11,785		
			TOTAL EXPENSES	\$13,534		
COUNTY LEVY	\$0					
CYSHCN (Children & Youth with Special Health Care Needs)	The focus of the grant is to implement strategies to collaborate with WIC partners to improve identification, treatment, and care coordination for nutrition related concerns of infants and children with birth defects or other special health care needs. In addition the WIC director mentors other nutritional professionals to help develop expertise with providing nutrition services to CYSHCN.	Wis Stat 253.12 Wis Admin Ch. DHS 116	User Fees / Misc.	\$0	0.01	Completion of monthly mentoring visits with mentee by WIC director
			Grants	\$1,800		
			Use of Carryforward	(\$764)		
			TOTAL REVENUES	\$1,036		
			Wages & Benefits	\$1,036		
			Operating Expenses	\$0		
			TOTAL EXPENSES	\$1,036		
COUNTY LEVY	\$0					
Lead	Sauk County WIC Program tests for elevated blood lead levels (EBLL) for children with WIC		User Fees / Misc.	\$0	0.06	100% of Sauk County WIC children are screened for EBLL;
			Grants	\$2,000		
			Use of Carryforward	\$6,503		
			TOTAL REVENUES	\$8,503		
			Wages & Benefits	\$5,003		
			Operating Expenses	\$3,500		
			TOTAL EXPENSES	\$8,503		
COUNTY LEVY	\$0					
Prenatal Child Coordination (PNCC)	This program requires a registered dietician to provide Medical Nutrition Therapy to pregnant women enrolled in the PNCC program.		User Fees / Misc.	\$500	0.02	Provide MNT to 50% of high-risk women enrolled in PNCC
			Grants	\$0		
			Use of Carryforward	\$1,244		
			TOTAL REVENUES	\$1,744		
			Wages & Benefits	\$1,744		
			Operating Expenses	\$0		
			TOTAL EXPENSES	\$1,744		
COUNTY LEVY	\$0					
Supplemental Nutrition Assistance Program (SNAP) Education Grant	A grant for Fit Families to change behavior for families with children ages 2 to 4 years of age to prevent childhood obesity. The WIC Director provides mentoring and technical support to grant recipients in the State of Wisconsin.		User Fees / Misc.	\$0	0.26	Greater than 95% of enrolled families report at least one positive health change
			Grants	\$32,951		
			Use of Carryforward	\$1,332		
			TOTAL REVENUES	\$34,283		
			Wages & Benefits	\$27,808		
			Operating Expenses	\$6,475		
			TOTAL EXPENSES	\$34,283		
COUNTY LEVY	\$0					
Totals			TOTAL REVENUES	\$407,559	3.82	
			TOTAL EXPENSES	\$407,559		
			COUNTY LEVY	\$0		

Women, Infants & Children

Output Measures - How much are we doing?				
Description		2020 Actual	2021 Estimate	2022 Budget
WIC Caseload of Clients		1,132	1,190	1,200
Fit Families Grant enrollees		50	53	53
Worksite Wellness Activities		1	3	4
Blood Lead Testing		79	100	400
Key Outcome Indicators / Selected Results - How well are we doing?				
Description	What do the results mean?	2020 Actual	2021 Estimate	2022 Budget
Participation: 96% of enrolled participants are participating in WIC. The state average is 91.6%.	WIC participation rates indicate connection to nutritional services to improve maternal and child health.	97.0%	98.0%	98.0%
Breast Feeding: Breast feeding duration rates at six (6) months were 54.9% in 2020.	50% of all breastfeeding women are still breastfeeding at six (6) months. The state average is 35%.	54.9%	56.0%	58.0%
Lead screening: 100% of Sauk County WIC children are lead screened. Due to COVID numbers were low related no in person appointments in 2020 and 2021	All children at ages one and two have a lead test completed. Any child over age three, with no prior lead test, will have a lead test completed.	30.0%	50.0%	100.0%
Health Behavior: Greater than 50% of families have positive health change	Fit Families (SNAP) set goals and work to meet those goals to improve healthy behaviors to reduce chronic health conditions and obesity. 81% percent of participants met the objective of 1 or less sweetened beverage per week. 100% of children completing the program engaged 60 minutes or more of physical activity each day.	81% 100%	82% 99%	83% 99%

	2018 Actual	2019 Actual	2020 Actual	2021 Amended Budget	Estimated Year End Actual as of August 2021	2022 Budget	\$ Change from 2021 Amended to 2022 Budget	% Change from 2021 Amended to 2022 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
WOMEN, INFANTS & CHILDREN											
<u>Revenues</u>											
Grants & Aids	356,209	364,322	379,100	394,983	374,000	384,313	(10,670)	-2.70%	None	0	0
User Fees	6,586	5,908	1,574	7,125	625	625	(6,500)	-91.23%			
Intergovernmental	10,748	10,140	6,812	9,072	9,240	9,240	168	1.85%	2022 Total	0	0
Use of Fund Balance	0	0	6,144	20,975	3,692	13,381	(7,594)	-36.21%			
Total Revenues	373,544	380,370	393,630	432,155	387,557	407,559	(24,596)	-5.69%	2023	0	0
<u>Expenses</u>											
Labor	220,889	230,811	226,726	246,619	241,450	255,713	9,094	3.69%	2024	0	0
Labor Benefits	100,637	106,043	104,258	118,917	98,782	105,752	(13,165)	-11.07%	2025	0	0
Supplies & Services	51,577	43,517	62,646	66,619	47,325	46,094	(20,525)	-30.81%	2026	0	0
Addition to Fund Balance	441	0	0	0	0	0	0	0.00%			
Total Expenses	373,544	380,370	393,630	432,155	387,557	407,559	(24,596)	-5.69%			
Beginning of Year Fund Balance	Included in General Fund Total										
End of Year Fund Balance											

**SAUK COUNTY, WISCONSIN
2022 BUDGET
HIGHLIGHTS**

Department: WIC - Women Infant & Children

Changes and Highlights to the Department's Budget:

Future funding may change based on the federal budget.

1. Promotion of all Farmers Markets in Sauk County to all residents via website, Facebook, and map.
2. Continued high of 57% of all infants enrolled in Sauk county WIC are still breastfeeding at 6 months compared to the state rate of 35%.
3. The WIC Coordinator is part of the Sauk County Wellness Team, which is having continued success of promoting wellness to all employees of Sauk County.

	2021 Amended Budget	Cost to Continue Operations in 2022	Change 1	Change 2	Change 3	Change 4	2022 Budget Request
Description of Change							
Tax Levy	0	0					0
Carryforward Funds	20,975	(7,594)					13,381
All Other Revenues	411,180	(17,002)					394,178
Total Funding	432,155	(24,596)	0	0	0	0	407,559
Labor Costs	365,536	(4,071)					361,465
Supplies & Services	66,619	(20,525)					46,094
Capital Outlay	0	0					0
Transfers to Other Funds	0	0					0
Addition to Fund Balance	0	0					0
Total Expenses	432,155	(24,596)	0	0	0	0	407,559

Issues on the Horizon for the Department:

1. The rising staff wages and health insurance cost to be funded only with existing grant dollars.
2. If COVID continues to limit physical presence of WIC appointments, Child lead testing will continue to be non-existent. Increase impact on children with lead poisoning and decrease in revenue if not billing for lead testing.

	2018 Actual	2019 Actual	2020 Actual	2021 Amended Budget	Estimated Year End Actual as of August 2021	2022 Budget	\$ Change from 2021 Amended to 2022 Budget	% Change from 2021 Amended to 2022 Budget	Outlay	Total Expense Amount	Property Tax Levy Impact
WORKERS' COMPENSATION											
<u>Revenues</u>											
Intergovernmental	260,584	311,286	370,239	422,427	448,276	452,052	29,625	7.01%	None	0	0
Miscellaneous	0	0	0	0	0	0	0	0.00%			
Use of Fund Balance	137,988	33,938	7,296	0	0	0	0	0.00%	2022 Total	0	0
Total Revenues	398,572	345,224	377,535	422,427	448,276	452,052	29,625	7.01%			
<u>Expenses</u>											
Supplies & Services	398,572	345,224	377,535	422,427	314,037	452,052	29,625	7.01%	2023	0	0
Addition to Fund Balance	0	0	0	0	134,239	0	0	0.00%	2024	0	0
									2025	0	0
									2026	0	0
Total Expenses	398,572	345,224	377,535	422,427	448,276	452,052	29,625	7.01%			
Beginning of Year Fund Balance	709,529	571,541	537,603		530,307	664,546					
End of Year Fund Balance	571,541	537,603	530,307		664,546	664,546					

**SAUK COUNTY, WISCONSIN
2022 BUDGET
HIGHLIGHTS**

Department: Workers Compensation

Changes and Highlights to the Department's Budget:

Sauk County began self insuring for workers compensation in 2008. Beginning in 2010, the workers compensation rates charged to departments were reduced by 61.86% due to adequate reserves being accumulated in 2008 and 2009. Rates for 2020 are increasing slightly to maintain reserves, but are still relatively stable. So long as the County maintains an adequate balance, the rates can remain low in future years.

	2021 Amended Budget	Cost to Continue Operations in 2022	Change 1	Change 2	Change 3	2022 Budget Request
Description of Change						
Tax Levy	0	0				0
Use of Fund Balance or Carryforward Funds	0	0				0
All Other Revenues	422,427	29,625				452,052
Total Funding	422,427	29,625	0	0	0	452,052
Labor Costs	0	0				0
Supplies & Services	422,427	29,625				452,052
Capital Outlay	0	0				0
Transfers to Other Funds	0	0				0
Addition to Fund Balance	0	0				0
Total Expenses	422,427	29,625	0	0	0	452,052

Issues on the Horizon for the Department:

Maintenance of an effective loss control program will help keep our employees safe, keep workers compensation costs under control, and prevent lost work time for Sauk County.

- A -

ADA Americans with Disabilities Act
 ADL Activities of Daily Living
 ADRC Aging and Disability Resource Center
 AFC Adult Family Care
 AFDC Aids to Families with Dependent Children
 AFSCME American Federation of State, County, Municipal
 Employees <https://www.afscme.org/>
 AODA Alcohol and Other Drug Addictions

- B -

BAAP Badger Army Ammunition Plant
 BAN Bond Anticipation Note
 BRPP Baraboo Range Protection Program

- C -

CAFR Consolidated Annual Financial Report
 CASA Court Appointed Special Advocate
 CBRF Community Based Residential Facility
 CCAP Consolidated Courts Automation System
 CDBG Community Development Block Grant
 CHIPS Children in Need of Protective Services
 CIP Capital Improvement Plan
 CIP Community Integration Program
 CJCC Criminal Justice Coordinating Council
 COG Continuity of Government
 COOP Continuity of Operations
 COP Community Options Program
 CMO Care Management Organization
 CMS Centers for Medicare & Medicaid Services
<https://www.cms.gov/>
 CNA Certified Nursing Assistant
 CPZ Conservation, Planning & Zoning
 CRD Community Resource Development
 CUSIP Committee on Uniform Securities Identification
 Procedures

- D -

DHS Department of Human Services
 DOR Department of Revenue
 DOT Department of Transportation
 DTM Digital Terrain Model

- E -

EAP Emergency Assistance Program
 ED Economic Development
 EM Emergency Management
 EMBS Emergency Management, Building Services
 EOC Emergency Operations Center

- F -

FACT Farmers and Agriculture Together
 FC Family Care
 FDD Facility for the Developmentally Disabled
 FEMA Federal Emergency Management Association
 FRSB Flood Recovery Small Business
 FTE Full-Time Equivalent

- G -

GAAP Generally Accepted Accounting Principles
 GAL Guardian Ad Litem
 GASB Governmental Accounting Standards Board
<https://www.gasb.org/home>
 GFOA Government Finance Officers Association
<https://www.gfoa.org/>
 GIS Geographical Information System
 GPS Global Positioning System
 GSST Great Sauk State Trail
<https://dnr.wisconsin.gov/topic/parks/greatsauk>

- H -

HARN High Accuracy Reference Network
 HAZMAT Hazardous Materials
 HCC Health Care Center
 HCE Home, Community, Education
 HIPAA Health Insurance Portability & Accountability Act
 HR Human Resources

- I -

ICC Intercounty Coordinating Committee
 ICF/MR Intermediate Care Facility for the Mentally Retarded
 ICS Incident Command System
 IGT or ITP Intergovernmental Transfer Program
 IOWC Issue of Worthless Checks
 ISS Intensive Supervision Services
 IT Information Technology

- J -

JDS Justice, Diversion, & Support

- L -

LEC Law Enforcement Center
LOMA Letter of Map Amendments
LPN Licensed Practical Nurse
LTE Limited Term Employee

- M -

MA Medical Assistance or Medicaid
MATC Madison Area Technical College <https://madisoncollege.edu/>
MCO Managed Care Organization
MDS Minimum Data Set
MIRG Management Intensive Rotational Grazing
MIS Management Information Systems
MOA Memorandum of Agreement
MOU Memorandum of Understanding

- N -

NA Not Applicable
NFP Nurse Family Partnership
NH Nursing Home
NRCS Natural Resources Conservation Service
<https://www.nrcs.usda.gov/wps/portal/nrcs/site/national/home/>

- O -

OMB Office of Management and Budget (United States)
<https://www.whitehouse.gov/omb/>

OT Occupational Therapy

- P -

P&Z Planning and Zoning
PGW Persian Gulf War
PLSS Public Land Survey System
PT Physical Therapy or Part-Time
PUD Planned Unit Development

- R -

RCAC Residential Care Apartment Complex
RCPP Regional Conservation Partnership Program
RLF Revolving Loan Fund
RN Registered Nurse

- S -

SARA Superfund Amendment and Reauthorization Act
SCIL Sauk County Institute of Leadership
<https://saukcountyinstituteofleadership.org/>
SCPP Sauk County Preservation Program
SNF Skilled Nursing Facility
SNS Strategic National Stockpile
ST Speech Therapy
SWOT Strengths, Weaknesses, Opportunities, Threats

- T -

TBD To Be Determined
TDD Telecommunications Device for the Deaf
TID Tax Incremental District
TIF Tax Incremental Financing
TPR Termination of Parental Rights
TRIAD Combined Law Enforcement Agency for the Reduction of Crime
TRM Targeted Runoff Management
TTY Text Telephone

- U -

UCC Uniform Commercial Code
USDA United States Department of Agriculture <https://www.usda.gov/>
USDVA United States Department of Veterans Affairs
<https://www.va.gov/>
UW University of Wisconsin
UWEX University of Wisconsin-Extension

- V -

VIMS Veterans Information Messaging System

- W -

WILA Wisconsin Land Information Association
WIC Women, Infants and Children
WISDNR Wisconsin Department of Natural Resources
WISDOT Wisconsin Department of Transportation
WNEP Wisconsin Nutrition Education Program
WPPA Wisconsin Professional Police Association <https://wppa.com/>
WRS Wisconsin Retirement System

- Y -

YEPS Youth Environmental Projects of Sauk County
YODA Youth Opportunity Day

ACCOUNTING BASIS

The basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements.

ACCRUAL ACCOUNTING

Accounting basis whereby revenues are reported in the period in which they are earned and expenses reported in the period in which they are incurred. For instance, a revenue would be recorded when and in the amount of an invoice being issued, not when and to the extent a payment is made. Used by proprietary funds.

ADA

Americans with Disabilities Act; federal legislation (P.L. 101-336) requiring equal opportunity for the disabled in the access to programs and services and in employment matters.

AFDC

Aids to Families with Dependent Children; the former income maintenance program, now replaced by W-2, providing payments to low-income households with children.

AGENCY FUNDS

Fund to account for dollars of which the County is a custodian. The County does not manage the funds or make decisions about their use.

AODA

Alcohol and Other Drug Abuse; services to individuals experiencing alcohol and/or other drug abuse.

AMENDED BUDGET

The budget in place as of the compilation of the budget book. The budget is changed throughout the year by County Board action. (Amended, modified and revised are interchangeable for this purpose.)

APPROPRIATION

An authorization by the County Board which permits public officials to incur obligations against and make expenditures of resources for specific purposes. Appropriations are generally made for a fixed amount and are usually granted for a one-year period.

ADOPTED BUDGET

The budget approved by the County Board in November for the fiscal year beginning January 1.

ASSESSED VALUATION

A valuation set upon real estate and certain personal property by the municipal assessor, as a basis for levying property taxes. This amount may be above or below the current market value of the property. Taxes are not levied on assessed value; they are levied on equalized value.

ASSETS

Property and resources owned or held which have monetary value.

AUDIT

An independent review of financial statements in accordance with generally accepted auditing standards in order to express an opinion on the financial statements.

AUTHORIZED POSITIONS

Regular, full-time or regular part-time positions as authorized by County Board approval.

BALANCE SHEET

A statement which discloses the financial condition of an entity by assets, liabilities, reserves, and equities of a fund or account group at a specific date to exhibit financial position.

BALANCED BUDGET

A financial plan in which operating (ongoing) expenditures or expenses do not exceed operating (ongoing) revenues over the long term.

BOND ANTICIPATION NOTES (BANs)

Short-term (one year or less) debt issued to provide funding. This short-term debt is expected to be paid off by the issue of long-term bonds.

BONDS

A written promise to pay (debt) a specific sum of money (called principal or face value) at a specified future date (called the maturity date) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used for long-term debt.

BUDGET

A plan of financial operation embodying an estimate of proposed expenditures and revenues for a given fiscal year. It specifies the type and level of county services to be provided, while limiting, through the appropriation process, the amount of money that can be spent. The adopted budget determines the property tax levy. Budgets are adopted for the following fiscal year but can be modified through County Board action.

BUDGET, ADOPTED

See Adopted Budget

BUDGET, AMENDED

BUDGET, MODIFIED

BUDGET, REVISED

The budget in place as of the compilation of the budget book. The budget is changed throughout the year by County Board action. (Amended, modified and revised are interchangeable for this purpose.)

BUDGET MESSAGE

The opening section of the budget, prepared by the Administrative Coordinator, provides the County Board of Supervisors and the public with a general summary of the most important aspects of budget policy, including changes from the current and previous fiscal years.

BUDGETARY CONTROL

The control or management of a governmental unit in accordance with an approved budget for the purpose of keeping expenditures within the limitations of authorization.

BUDGETED POSITIONS

Authorized positions that are funded in the current or ensuing budget year.

CAFR

Comprehensive Annual Financial Report.

CAPITAL IMPROVEMENT PLAN (CIP)

A projection of capital improvements anticipated over the following ten years. Reviewed and updated annually, the plan assists in budgeting and financing decisions.

CAPITAL OUTLAY

The cost of acquisition of operating equipment items such as vehicles and office equipment. These items generally have a useful life of less than three years and are included in the operating budget.

CAPITAL IMPROVEMENT

An active or proposed non recurrent expenditure in one or more specified plan years of an amount usually in excess of \$25,000 for costs associated with a permanent fixed asset (e.g. Building, land, highway and technology improvements, equipment) which has a useful life or extends the useful life of an existing fixed asset, usually in excess of seven (7) years.

CAPITAL PROJECTS FUND

Fund to account for the purchase or construction of major capital facilities which are not financed by proprietary funds.

CARRY FORWARD FUNDS

Funds budgeted but unexpended during a budget year which are brought forward as additions to the subsequent year's budget. Carry forward funds can only be approved through County Board action.

CASH ACCOUNTING

Accounting basis by which amounts are recorded on the day cash changes hands. For instance, a revenue would be recorded when and to the extent a payment is made, not when and in the amount of an invoice being issued.

CDBG

Community Development Block Grant.

CHIPS

Child in Need of Protective Services

COMMITTEES AND BOARDS

Members consist of both County Board Supervisors and citizens. Most commission and board members are appointed by the Chairperson of the Board of Supervisors and approved by the full County Board. The Executive and Legislative Committee is the only committee elected by the full County Board. Responsibilities include making policy recommendations that affect county government services and operations.

COMMUNITY INTEGRATION PROGRAM IA (CIP I A)

A Medical Assistance funded program to provide community services to persons who are relocated from the State Centers for the Developmentally Disabled. County participation was mandated effective January 1, 1996.

COMMUNITY INTEGRATION PROGRAM IB (CIP I B)

A Medical Assistance funded program to provide community services to persons with developmental disabilities who are relocated or diverted from nursing homes and Intensive Care Facility's-Mental Retardation (other than the centers).

COMMUNITY INTEGRATION PROGRAM II (CIP II)

A Medical Assistance funded program to provide community services to elderly and physically disabled persons after a nursing home bed is closed. County participation was mandated effective January 1, 1990.

COMMUNITY OPTIONS PROGRAM WAIVER (COP-Waiver;COP-W)

Provides Medical Assistance funding for home and community-based care for elderly and physically disabled citizens who have long-term care needs and who would otherwise be eligible for Medical Assistance reimbursement in a nursing home. County participation was mandated effective January 1, 1990.

COMMUNITY SUPPORTED LIVING ARRANGEMENTS (CSLA-Waiver)

A Medical Assistance funded home and community based waiver program serving the same target group as CIP IB. CSLA provides funds that enable individual to be supported in their own homes.

CONTINGENCY FUNDS

Assets or other resources set aside to provide for unforeseen expenditures or for anticipated expenditures of uncertain amounts.

CUSIP

A universally accepted industry standard for securities identification and descriptions.

DEBT SERVICE

Payment of interest, principal, and related costs to holders of a government's debt instruments.

DEBT SERVICE FUND

Fund for accumulation of and the payment of general long-term debt principal and interest.

DEPRECIATION

That portion of the cost of a fixed asset which is charged as an expense during a particular period due to the expiration of the useful life to the asset resulting from wear and tear, deterioration or obsolescence.

EFFECTIVENESS MEASURE

A type of performance measure that identifies results, accomplishments or quality of the item or service provided. Also outcome measure.

EFFICIENCY MEASURE

A type of performance measure that reports the measure of how much output or outcome can be produced or provided by a given resource level or how much input it takes to produce a given level of outcome. Indicators that quantify the relationship between inputs and outputs which can be expressed as productivity ratios or a unit-cost ratios.

ENCUMBRANCE

Amounts committed to be spent (i.e. a contract has been signed) but for which services have not yet been performed to make the County fully liable for payment.

ENTERPRISE FUNDS

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed primarily through user charges; or where the governing body has decided the periodic determination of revenues earned, expenses incurred, and /or net income is appropriate for capital maintenance, public policy management control, accountability, or other purposes.

EQUALIZED PROPERTY VALUATION

The State of Wisconsin's estimate of the current market value of property. Equalized value is used to apportion property tax levies (county, school districts, vocational technical and adult education districts). Generally also called fair market value of full value.

EQUITY

The excess of assets over liabilities. Also referred to as fund balance, or retained earnings.

EXPENDITURE

The use of a financial resource for current operating expenses, debt service or a capital project.

FIDUCIARY FUNDS

See Trust and Agency Funds.

FINANCIAL STATEMENTS

Presentation of financial data which shows the financial position and the results of financial operations of a fund, a group of accounts, or an entire entity for a particular accounting period.

FISCAL YEAR

Twelve month period to which the annual operating budget applies. Sauk County uses a January 1 to December 31 calendar year as its fiscal year.

FRINGE BENEFITS

Compensation in addition to regular salary provided to an employee.

FULL TIME EQUIVALENT (FTE)

A term used to compare the hours budgeted for regular full-time and regular part-time, temporary part-time and overtime based on 2,080 hours annually of a full time position.

FUND

A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions, or limitations.

FUND BALANCE

The difference between fund assets and fund liabilities.

- Nonspendable-Amounts that cannot be spent because they are not in spendable form, or legally/contractually required to be remain intact.
- Restricted-Amounts are restricted by external parties or laws / regulations of other governments or restricted by law through constitutional provisions or enabling legislation.
- Committed-Amounts that can only be used for a specific purpose pursuant to constraints imposed by formal action of the government's highest level of decision-making authority.
- Assigned-Amounts constrained by the government's intent to be used for specific purposes that are neither restricted or committed.
- Unassigned-A residual classification for the General Fund. The total fund balance less amounts categorized as nonspendable, restricted, committed or assigned.

GAAP

Generally Accepted Accounting Principles. Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity.

GASB

Governmental Accounting Standard Board. A national organization that promulgates governmental GAAP.

GENERAL FUND

The General Operating Fund of the County used to account for all financial transactions except those required to be accounted for in another fund.

GENERAL FUND BALANCE APPLIED

Financing method which reduces both the General Fund balance and the tax levy required by applying general fund resources to offset expenses within a given budget year.

GOALS

A statement of the ideal desired outcomes for a division, department, program or the County as a whole. Should reflect desired outcomes or results as identified in the vision.

GOVERNMENTAL FUNDS

A category of funds through which most governmental functions are financed. The measurement focus is on spending, so typically only current assets and current liabilities are included on these funds' balance sheets. Includes the general, special revenue, capital projects, and debt service funds.

GRANTS AND AIDS

A category of revenue that represents funds received from the state or federal government. The funds may have been given to the county for a specific purpose or for general county use.

INDIRECT COST ALLOCATION PLAN

A methodology that allocates the allowable costs of central service departments to grantee departments or programs. Its purpose is to determine the full cost of a program to maximize federal reimbursements. Central services departments are those that generally provide services to other county departments such as the Administrative Coordinator or Accounting. Grantee departments are those that provide services directly to the public.

INFORMATION SERVICES CHARGEBACKS

The cost of services and equipment provided by the Management Information Systems Department to other departments on a cost reimbursement basis.

INPUT INDICATOR

A type of performance measure indicating the volume of resources used in delivering a program or service.

INTERGOVERNMENTAL REVENUES

A category of revenue that represents funds received from other governmental units for services provided by the county.

INTERNAL SERVICE FUND

Funds used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the county, or to other governmental units, on a cost-reimbursement basis. Internal service funds include the Highway Department and County Insurance Funds.

MA

Medical Assistance. A state health care financing program.

MAJOR FUND

A fund is considered major

MILL RATE

(See TAX LEVY RATE)

MISSION

A statement defining the major reasons for the existence of the County and its departments, including the departments' purpose in County government.

MODIFIED ACCRUAL ACCOUNTING

A basis of accounting which recognizes revenues when they become measurable and available. Expenditures are generally recognized when the related liability is incurred. Major exceptions include accumulated vacation and sick accruals, pension expenditures, and interest on long-term debt.

MODIFIED BUDGET

The budget in place as of the compilation of the budget book. The budget is changed throughout the year by County Board action. (Amended, modified and revised are interchangeable for this purpose.)

MOU

Memorandum of Understanding.

NON-DEPARTMENTAL

A grouping of revenues and expenditures that is not under the direction of any county department. Generally appropriations to outside agencies and miscellaneous revenues and expenditures.

NON-MAJOR FUND

A fund that is not considered a major fund.

NOTES

A written promise to pay (debt) a specific sum of money (called principal or face value) at a specified future date (called the maturity date) along with periodic interest paid at a specified percentage of the principal (interest rate). Notes are typically for a term of less than 10 years.

OBJECTIVES

Specific, measurable, achievable, realistic and time bound outcomes.

OPERATING BUDGET

Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending and service delivery activities of a government are controlled. Essential for sound financial management.

OPERATING TRANSFERS

All interfund transfers other than residual equity transfers.

ORDINANCE

A rule, law, or regulation that is enacted by a municipality.

OTHER FINANCING SOURCES

Funds received from general long-term debt proceeds, operating transfers in, and material proceeds of fixed asset dispositions. Such amounts are classified separately from revenues.

OTHER FINANCING USES

Funds used for operating transfers out. Such amounts are classified separately from expenditures.

OUTCOME MEASURES

A type of performance measure that identifies results, accomplishments or quality of the item or service provided. Used to evaluate the quality and effectiveness of programs and services. Also effectiveness measure.

OUTSIDE AGENCIES

Entities to whom the County provides funding, but who are not part of County government.

OUTPUT MEASURES

A type of performance measure that reports the quantity or volume of products and services provided by the program.

PERFORMANCE MEASURES

Indicators that allow the assessment of program accomplishments.

POLICIES, BUDGET

Overarching courses of action to prudently guide budget decisions.

POSITION SUMMARY

The list of budgeted full-time positions within each organizational unit. Positions are expressed in terms of full-time equivalents (FTE's).

PRIORITIES, BUDGET

Broad, overarching goals to promote accomplish Sauk County's mission.

PROPERTY TAX

Taxes levied on both real and personal property according to the property's equalized valuation and the tax rate.

PROPRIETARY FUNDS

The category of funds used to account for ongoing activities similar to those also found in the private sector. Includes enterprise and internal service funds.

RETAINED EARNINGS

The difference between assets and liabilities of proprietary funds.

REVISED BUDGET

The budget in place as of the compilation of the budget book. The budget is changed throughout the year by County Board action. (Amended, modified and revised are interchangeable for this purpose.)

SINGLE AUDIT

A comprehensive financial and compliance audit pursuant to Federal and State Uniform Grant Guidance (formerly OMB Circular A-133) of an entity receiving federal funds.

SHARED REVENUE

Distribution of state funds to municipalities/counties of unrestricted aid. It's policy goals are; property tax relief, equalization of revenue raising ability among local governments, and compensation for utility property.

SPECIAL REVENUE FUND

Special revenue funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) that are legally restricted to expenditures for specific purposes.

STANDING COMMITTEES

Committees that are organized for an undetermined length of time. There are thirteen standing committees of the County Board.

STRATEGIC ISSUES

Fundamental policy choices or critical challenges that must be addressed in order for Sauk County to achieve its vision and mission.

STRATEGIC PLAN

Formal long-range plan that defines and identifies organizational goals that will allow the organization to achieve its mission.

STATUTE

The body of written law enacted by the State or Federal Legislative body.

TAX LEVY

The total amount to be raised by general property taxes, for the purposes stated in the budget, to support County activities. Property taxes are levied in the current year for subsequent year appropriations.

TAX LEVY RATE (MILL RATE)

The amount of taxes levied for each \$1,000 (mill) of equalized property valuation. For example, a tax levy budget of \$2.5 million with a property tax base of \$1 billion (equalized value of all taxable property) would generate a levy rate of \$2.50 per \$1,000 of equalized value. On a house valued at \$100,000, the property tax would equal \$250 ($\$100 \times \2.50).

TID

Tax Incremental District refers to a geographic area established by resolution of a local legislative body according the provisions of Chapter 66.86 of the Wisconsin Statutes. This section of the statutes, referred to as the "Tax Increment Law" provides a means for financing improvements through the increase in the equalized value of the district. Because taxes on this incremental increase in value are dedicated to paying improvements, general property taxes are not apportioned to the incremental increase.

TRANSFERS TO / FROM OTHER FUNDS

(See OPERATING TRANSFERS)

TRUST FUNDS

Funds used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments and/or other funds. May be expendable or non-expendable.

VISION

Defines where the County and its departments would ideally like to be. It defines guiding principles, values, and the long range result of work.

VITAL RECORD

A certificate of birth, death, divorce or annulment, a marriage document or a fetal death report, which Chapter 69 of the State Statutes requires to be prepared whenever one of these events occurs.

WORKING CAPITAL

Minimum fund balance requirement. Set by Financial Policy 5-94, Fund Balance/Retained Earning and Contingent Funds Policy.

WRS

Wisconsin Retirement System; a multiple-employer public employee retirement system.